

**CHECKPOINT CHRISTIAN YOUTH TRUST  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
REGISTERED CHARITY NO 1105112**

Skingle Helps & Co  
Chartered Accountants  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

**CHECKPOINT CHRISTIAN YOUTH TRUST**  
**REGISTERED CHARITY NO 1105112**  
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**YEAR ENDED 31 DECEMBER 2022**

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**CHECKPOINT CHRISTIAN YOUTH TRUST****REGISTERED CHARITY NO 1105112****CHARITY INFORMATION****YEAR ENDED 31 DECEMBER 2022****TRUSTEES**

Elizabeth Dakin (from 8 June 2023)  
Alison Gaster  
Tirzah Jones  
Richard Lord (from 2 February 2023)  
John Mansell  
Lorna Ruth  
Roger Wiebkin - Chair  
Timothy Wilson

**PRINCIPAL OFFICE**

Fairacre  
Canon Pyon  
Herefordshire  
HR4 8PL

**BANKERS**

Lloyds TSB Bank PLC  
3 Corn Square  
Leominster  
Herefordshire  
HR6 8LR  
Sort code        30-94-99  
Account No      1138285

**SOLICITORS**

Lawson Lewis & Company  
37 Brassey Avenue  
Hampden Park  
Eastbourne  
East Sussex  
BN22 9QD

**ACCOUNTANTS**

Skingle Helps & Co  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

# CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

## TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 31 DECEMBER 2022

### OBJECTS

The principal objects contained in this declaration are:

- (i) to advance the Christian faith particularly amongst children and young people in the schools, colleges, other educational establishments, churches and Christian organisations in Herefordshire and elsewhere
- (ii) to advance education in accordance with Christian principles in the said locality and elsewhere

### ORGANISATION

The charity is governed by a declaration of trust dated 12 July 2004.

### REVIEW OF THE PERIOD AND FUTURE PROSPECTS

The most significant development for 2022-23 was the expansion of CheckPoint into Shropshire with the appointment of CheckPoint's second school's worker, Steven Jones. Steven has, in a short space of time, established a small but growing base of schools, delivering RE lessons, assemblies and after school clubs.

CheckPoint's well-established work in Herefordshire continued with school's worker, Joe Whitfield. Joe regularly visits 19 schools, delivering collective worship times, Spotlight after-school clubs and interactive Bible Explorer RE lessons which are appreciated by teachers and pupils alike.

The Trustees continue to be grateful for the support of many individuals and Churches who are kept informed through regular prayer letters. For the first time, a Service of Dedication and Thanksgiving was held at Leominster Baptist Church at which Joe Whitfield and the Trustees gave an update on the work in Herefordshire and introduced Steven Jones who was warmly welcomed, together with his family and supporters from Shropshire.

The reserves of the charity were £19,696 (2021: £2,295) at the end of the period. The trustees regularly review the level of reserves held by the charity and are satisfied that they are appropriate to its current circumstances.

### STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees should:

- select suitable accounting policies and apply them consistently;
- make judgements that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FOR AND ON BEHALF OF THE TRUSTEES

Trustee

31<sup>st</sup> July 2023

## **REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF CHECKPOINT CHRISTIAN YOUTH TRUST**

**REGISTERED CHARITY NO 1105112**

I report on the financial statements of the Checkpoint Christian Youth Trust for the year ended 31 December 2022, which are set out on pages 5 to 8.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Helps BSc ACA  
Skingle Helps & Co  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

August 2023

**CHECKPOINT CHRISTIAN YOUTH TRUST**  
**REGISTERED CHARITY NO 1105112**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

		<b>2022</b>	<b>2021</b>
	<i>Notes</i>	<b>£</b>	<b>£</b>
<b>Income</b>			
Donations		49,642	25,302
Interest received		2	1
		<hr/>	<hr/>
<b>Total income</b>		49,644	25,303
		<hr/>	<hr/>
<b>Expenditure</b>	2		
Charitable expenditure		31,583	29,777
Governance costs		660	660
		<hr/>	<hr/>
<b>Total expenditure</b>		32,243	30,437
		<hr/>	<hr/>
<b>NET EXPENDITURE FOR THE YEAR</b>		17,401	(5,134)
		<hr/>	<hr/>
<b>BALANCE BROUGHT FORWARD 1 JANUARY</b>		2,295	7,429
		<hr/>	<hr/>
<b>BALANCE CARRIED FORWARD 31 DECEMBER</b>		19,696	2,295
		<hr/>	<hr/>

All recognised gains and losses are reflected through the statement of financial activities and no separate statement of total recognised gains or losses is presented. There were no discontinued activities during the current or preceding period.

## CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

## BALANCE SHEET

AS AT 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors – income tax recoverable	5	2,661		1,100	
Cash at bank		<u>17,929</u>		<u>1,855</u>	
		20,590		2,955	
<b>CURRENT LIABILITIES</b>					
Accruals and other creditors		<u>(894)</u>		<u>(660)</u>	
<b>NET CURRENT ASSETS</b>			<u>19,696</u>		<u>2,295</u>
<b>UNRESTRICTED FUNDS</b>			<u>19,696</u>		<u>2,295</u>

The financial statements were approved by the trustees on 31<sup>st</sup> July 2023  
and signed on their behalf by:

Trustee

# CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

- Checkpoint Christian Youth Trust is an unincorporated charity registered in England and Wales. The principal address is Fairacre, Canon Pyon, Herefordshire, HR4 8PL.

- Basis of preparation**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Standard of Recommended Practice for charities applying FRS102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost convention, modified to include the revaluation of fixed assets. The principal accounting policies adopted are set out below.

- Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

- Income**

Donations are accounted for when received by the charity. Other income, including income tax recovery is accounted for on an accruals basis.

- Expenditure**

Expenditure is accounted for on a payable basis and has been analysed between:

- Charitable expenditure: Costs in furtherance of the charity's objects - all expenditure directly related to the objects of the charity.
- Governance costs: All expenditure to comply with statutory and legal requirements.

- Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are accounted for in the period to which they relate.



## CHECKPOINT CHRISTIAN YOUTH TRUST

## REGISTERED CHARITY NO 1105112

## NOTES TO THE ACCOUNTS

## FOR THE YEAR ENDED 31 DECEMBER 2022

**2 Expenditure**

	<i>Charitable expenditure</i>	<i>Governance costs</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£
Salaries (incl pensions) (see note 4)	25,437	-	25,437	24,848
Travel – other	2,067	-	2,067	904
Property rent	1,700	-	1,700	1,800
Software	996	-	996	1,202
Independent examiner's fee	-	660	660	660
Insurance	240	-	240	231
Books and other materials	369	-	369	261
Telephone	-	-	-	42
Travel - trustee	397	-	397	60
Training - trustees	-	-	-	300
Postage and stationery	377	-	377	129
	<u>31,583</u>	<u>660</u>	<u>32,243</u>	<u>30,437</u>

**3 Taxation**

As a registered charity, the Trust is generally exempt from Income Tax, Corporation Tax and Capital Gains Tax.

**4 Employee information**

	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	24,903	24,322
Social Security costs	-	-
Pension contributions	534	526
	<u>25,437</u>	<u>24,848</u>
	<b>No</b>	<b>No</b>
	<u>1</u>	<u>1</u>

The average number of persons employed during the year was

## Trustees' remuneration

The trustees were paid no remuneration in the period.

Roger Wiebkin, was reimbursed expenses of £Nil (2021: £60).

Tirzah Jones, was reimbursed expenses of £397 (2021: £Nil).