

CHECKPOINT CHRISTIAN YOUTH TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
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 2023

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CHECKPOINT CHRISTIAN YOUTH TRUST**REGISTERED CHARITY NO 1105112****CHARITY INFORMATION****YEAR ENDED 31 DECEMBER 2023****TRUSTEES**

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

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 2023

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

Across Herefordshire, CheckPoint's collective worship times, Spotlight after-school clubs and interactive Bible Explorer RE lessons, led by Joe Whitfield, continued to be enjoyed and appreciated by children and staff in the 18 schools regularly visited.

Joe Whitfield joined CheckPoint in 2011, first as a volunteer, then Assistant Schools' Worker and finally taking on the role of Schools' Worker when, Peter Dennis, the previous Schools' Worker retired. After 13 years, Joe felt it was time to develop his career by seeking employment in a new context and informed the Trustees of his intention to leave his post at May half-term 2024. An extensive recruitment process was begun which concluded in March 2024 and we look forward to the Herefordshire work developing further.

CheckPoint's work in Shropshire continues to grow steadily with new schools requesting visits with a focus on secondary school assemblies and primary school after school clubs and RE lessons.

The Trustees are grateful for the support of individuals & Churches who are kept informed through prayer letters.

The reserves of the charity were £18,284 (2022: £19,696) 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

12 July 2024

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 2023, 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 2024

CHECKPOINT CHRISTIAN YOUTH TRUST
REGISTERED CHARITY NO 1105112
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		2023	2022
	<i>Notes</i>	£	£
Income			
Donations		39,692	49,642
Interest received		181	2
Total income		<u>39,873</u>	<u>49,644</u>
Expenditure	2		
Charitable expenditure		40,565	31,583
Governance costs		720	660
Total expenditure		<u>41,285</u>	<u>32,243</u>
NET INCOME / (EXPENDITURE) FOR THE YEAR		(1,412)	17,401
BALANCE BROUGHT FORWARD 1 JANUARY		19,696	2,295
BALANCE CARRIED FORWARD 31 DECEMBER		<u>18,284</u>	<u>19,696</u>

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 2023

		2023		2022	
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors – income tax recoverable	5	1,559		2,661	
Cash at bank		<u>17,445</u>		<u>17,929</u>	
		19,004		20,590	
CURRENT LIABILITIES					
Accruals and other creditors		<u>(720)</u>		<u>(894)</u>	
NET CURRENT ASSETS			<u>18,284</u>		<u>19,696</u>
UNRESTRICTED FUNDS			<u>18,284</u>		<u>19,696</u>

The financial statements were approved by the trustees on 12 July 2024 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 2023

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 2023

2 Expenditure

	<i>Charitable expenditure</i>	<i>Governance costs</i>	<i>Total 2023</i>	<i>Total 2022</i>
	£	£	£	£
Salaries (incl pensions) (see note 4)	31,102	-	31,102	25,437
Travel – other	2,334	-	2,334	2,067
Property rent	1,570	-	1,570	1,700
Software	1,140	-	1,140	996
Independent examiner's fee	-	720	720	660
Insurance	285	-	285	240
Administration fees	870	-	870	-
Books and other materials for	376	-	376	369
Advertising	120	-	120	-
Travel - trustee	231	-	231	397
Steven Jones	2,357	-	2,357	-
Postage and stationery	180	-	180	377
	<u>40,565</u>	<u>720</u>	<u>41,285</u>	<u>32,243</u>

3 Taxation

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

4 Employee information

	2023	2022
	£	£
Wages and salaries	30,565	24,903
Social Security costs	-	-
Pension contributions	537	534
	<u>31,102</u>	<u>25,437</u>
	No	No
The average number of persons employed during the year was	<u>2</u>	<u>1</u>

Trustees' remuneration

The trustees were paid no remuneration in the period.

Tirzah Jones, was reimbursed expenses of £231 (2022: £397).