

Registered Charity Number: 1105112

**CHECKPOINT CHRISTIAN YOUTH TRUST**

TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2025

# **CHECKPOINT CHRISTIAN YOUTH TRUST**

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## **CHECKPOINT CHRISTIAN YOUTH TRUST**

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

**Trustees**

Roger John Wiebkin  
Richard John Mansell  
Tirzah Jones  
Lorna Ruth  
Mark Roberts  
Sharon Roberts  
Beth Stark  
Rosemary Parsonage

**Registered Charity Number**

1105112

**Principal Office**

Fairacre  
Canon Pyon  
Hereford  
HR4 8PL

**Independent Examiner**

Bowdon Accounting Services  
Bartle House  
Oxford Court  
Manchester  
M2 3WQ

## **CHECKPOINT CHRISTIAN YOUTH TRUST**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees present their report and the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTS**

The principal objects contained in this declaration are:

- To advance the Christian faith particularly amongst children and young people in schools, colleges, other educational establishments, churches and Christian organisations in Herefordshire and elsewhere
- 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 (as amended on 20 October 2022).

#### **REVIEW OF THE PERIOD AND FUTURE PROSPECTS**

In 2025, Checkpoint Youth Trust continued to build on the momentum of its twentieth anniversary year, strengthening its presence in schools across Herefordshire and Shropshire. In Herefordshire, Hannah Kelsall, appointed in May 2024, has now firmly established herself as Schools' Worker. Supported by Peter Dennis and the wider team, she has brought creativity and energy to collective worship sessions, Spotlight after-school clubs, and RE lessons. By the end of the year, her work was reaching nineteen schools, reflecting both her commitment and the growing openness of schools to Checkpoint's ministry.

In Shropshire, Steven Jones has continued to lead the work with dedication, delivering assemblies, RE lessons, and after-school clubs in eight primary schools and one secondary school. His background as a Higher Level Teaching Assistant has proved invaluable in developing relationships and ensuring the work remains relevant and engaging. The guidance of CheckPoint's founder and first Schools' Worker, Peter, has provided stability and encouragement to Hannah and Steven, enabling the charity to serve schools with consistency and creativity.

The Trustees remain deeply grateful for the faithful support of individuals and churches, who are kept informed through prayer letters and newsletters. This support is vital to sustaining the charity's mission and enabling its workers to serve schools free of charge. Looking ahead, the Trustees are encouraged by the growing interest from schools and see opportunities to expand the reach of Checkpoint's work further in both Herefordshire and Shropshire. With continued prayer, financial giving, and volunteer support, the charity is well placed to deepen its partnerships with schools and explore new creative ways of sharing the Christian message in 2026 and beyond.

The reserves of the charity were £17,835 (2024: £21,395) 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.

## **CHECKPOINT CHRISTIAN YOUTH TRUST**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025**

#### **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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

09/06/2026

This report has been approved by the Board of Trustees on .....

Signed on behalf of the Trustees:



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**Roger John Wiebkin**  
**Chair**

# CHECKPOINT CHRISTIAN YOUTH TRUST

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income from:</b>					
Donations and legacies		40,280	-	<b>40,280</b>	45,188
Investments		117	-	<b>117</b>	205
<b>Total income</b>		<b>40,397</b>	<b>-</b>	<b>40,397</b>	<b>45,393</b>
<b>Expenditure on:</b>					
Charitable activities	2	43,357	-	<b>43,357</b>	41,681
Governance costs	2	600	-	<b>600</b>	600
<b>Total expenditure</b>		<b>43,957</b>	<b>-</b>	<b>43,957</b>	<b>42,281</b>
<b>Net Income for the year</b>		<b>(3,560)</b>	<b>-</b>	<b>(3,560)</b>	<b>3,111</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<b>21,395</b>	<b>-</b>	<b>21,395</b>	18,284
<b>Total funds carried forward</b>		<b>17,835</b>	<b>-</b>	<b>17,835</b>	<b>21,395</b>

The notes form part of these financial statements

# CHECKPOINT CHRISTIAN YOUTH TRUST

## BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
<b>Current Assets</b>			
Debtors	5	2,593	923
Cash at bank and in hand		16,567	21,096
		<u>19,160</u>	<u>22,018</u>
<b>Creditors:</b> Amounts falling due within on year	6	<u>(1,325)</u>	<u>(622)</u>
<b>Net current assets</b>		<u>17,835</u>	<u>21,396</u>
<b>Total assets less current liabilities</b>		<u>17,835</u>	<u>21,396</u>
<b>Funds</b>			
Unrestricted Funds	7	17,835	21,395
Restricted Funds	7	-	-
<b>Total funds</b>		<u>17,835</u>	<u>21,395</u>

09/06/2026

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on their behalf by :



.....  
**Roger John Wiebkin**  
**Chair**

The notes form part of these financial statements

## **1 Accounting Policies**

### **Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Charities SORP FRS 102), as issued by the Charity Commission.

### **Cash flow statement**

The Management Committee has taken advantage of the exemption available under Financial Reporting Standard 1 (Revised 1996) from preparing a cash flow statement, on the grounds that the charity qualifies as small.

### **Fund accounting**

Unrestricted funds are funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds that have been earmarked by the Management Committee for particular purposes. While designated for specific uses, these funds remain under the control of the trustees and can be reallocated.

Restricted funds are funds subject to specific conditions imposed by the donor or arising from the terms of a particular appeal. They may only be used for the purposes specified by the donor or appeal terms.

### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is entitled to the income, receipt is probable, and the amount can be measured with reasonable accuracy.

The following specific policies apply to particular categories of income:

**Voluntary income** — includes grants, donations, and gifts, and is recognised in full in the SoFA when receivable. Grants that are not subject to specific performance conditions are recognised when the charity becomes unconditionally entitled to the income.

**Donated services and facilities** — are recognised at their estimated value to the charity, where this can be measured reliably. The value of services provided by volunteers is not included in these financial statements due to the difficulty in quantifying this contribution.

**Investment income** — is recognised when receivable.

**Income from charitable activities** — is recognised when earned. This includes grants and contracts for services where income is recognised as the charity earns the right to consideration through performance of specific activities or delivery of services.



**1 Accounting Policies (continued)****Resources expended**

Expenditure is recognised on an accrual basis when a liability is incurred. It includes any VAT that is not recoverable, which is reported as part of the related expenditure category.

The principal categories of expenditure are:

Charitable activities – these are the costs directly related to the provision of the charity's services and activities for its beneficiaries. This includes both direct costs and an appropriate share of support and overhead costs necessary to deliver the activities.

Governance costs – these include the costs associated with the governance of the charity and compliance with constitutional and statutory requirements. They typically include audit or independent examination fees and costs relating to strategic oversight and trustee meetings.

**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.

**Fixed assets**

The charity had no tangible or intangible fixed assets at the year end. No capital additions were made during the year, and no disposals or depreciation charges arose (2025: £nil; 2024: £nil).

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. These investments typically have a maturity of three months or less from the date of acquisition or from the opening of the deposit or similar account.

## CHECKPOINT CHRISTIAN YOUTH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

#### 2 Resources expended

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>Charitable expenditure</b>				
Salaries (incl pensions) (Note 4)	30,796	-	30,796	29,411
Travel	7,696	-	7,696	7,041
Property rent	1,260	-	1,260	1,260
Software	1,025	-	1,025	627
Insurance	324	-	324	312
Administration fees	1,301	-	1,301	1,368
Books and other materials	400	-	400	415
Advertising	-	-	-	529
Travel - trustee	333	-	333	448
Telephone	132	-	132	-
Postage and stationery	90	-	90	270
	<u>43,357</u>	<u>-</u>	<u>43,357</u>	<u>41,681</u>

#### Governance costs

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	2024 £
Independent examiner's fee	600	-	600	600
	<u>600</u>	<u>-</u>	<u>600</u>	<u>600</u>

#### 3 Taxation

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

#### 4 Employee information

	2025 £	2024 £
Wages and salaries	30,357	29,022
Pension contributions	439	389
	<u>30,796</u>	<u>29,411</u>
	No.	No.
Average number of full-time equivalent employees	<u>2</u>	<u>2</u>

## CHECKPOINT CHRISTIAN YOUTH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

#### 5 Debtors

	2025 £	2024 £
Gift Aid receivable	2,593	923

#### 6 Creditors: amounts falling due within one year

	2025 £	2024 £
Independent examiner fee payable	600	600
PAYE, NIC and pension payable	725	22
	1,325	622

#### 7 Analysis of funds

	Balance at 01 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
<b>Unrestricted funds</b>				
General funds	21,395	40,397	(43,957)	17,835

#### 8 Independent examiner's fees

The independent examiner's remuneration amounts to an independent examiner's fee of £600 (2024 - £600)

#### 9 Trustee's remuneration and expenses

During the year, three trustees were reimbursed for expenses or had expenses paid on their behalf in connection with their roles as trustees.

- The total amount reimbursed or paid to trustees was £2,114 (2024: £723)

- The total amount received from trustees was £1,090 (2024: £560)

No trustees received any remuneration or other benefits for their role as trustees during the year (2024: £nil). No trustee had any personal interest in contracts or transactions entered into by the charity during the year.

#### 10 Transactions involving a staff member

During the year, operational transactions were recorded in the name of an employee of the charity responsible for managing funds related to church activities.