

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

England & Wales · Charity number 1158392

## Details

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**Other names** CYEN

**Status** Registered

**Legal form** CIO

**Registered** 2014-08-29

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 31 Prince Of Wales Lane  
Yardley Wood  
Birmingham  
B14 4LB

**Phone** 01214308980

**Email** [socentafrica@gmail.com](mailto:socentafrica@gmail.com)

**Website** [www.cyen.online](http://www.cyen.online)

## Activities

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**Objects:** TO ACT AS A RESOURCE FOR YOUNG PEOPLE BETWEEN THE AGE OF 5 YEARS AND 25 YEARS OF AGE LIVING IN UGANDA AND OTHER DEVELOPING COUNTRIES BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF:(A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;(B) ADVANCING EDUCATION;(C) RELIEVING UNEMPLOYMENT;(D) PREVENTING OR RELIEVING POVERTY (E) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

**Activities:** To support African young people through training as changemakers, providing recreational/educational activities to enable them to participate in society as mature & responsible people. To prevent poverty in Africa, by providing grants, items and services to those in need, particularly through indigenous African organisations. To promote children's rights. To promote sustainable development in Africa.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

## Geography

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- Uganda

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	-	-	-	-
2023-12-31	£169,564	£186,458	-	-
2022-12-31	£199,478	£155,614	-	-
2021-12-31	£182,217	£190,538	-	-
2020-12-31	£211,487	£209,237	-	-
2019-09-30	£80,499	£79,228	-	-

## Trustees

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Name	Role	Appointed
<b>David John Bale</b>	Chair	2021-04-11
Caroline Newcombe		2026-01-08
Charlotte Amie Taylor		2026-02-25
Dr Denise Taylor		2022-01-15
Dr Teil Chooi Oh		2019-03-17
Naomi Panter		2024-03-01

**CHRYSALIS YOUTH EMPOWERMENT NETWORK**

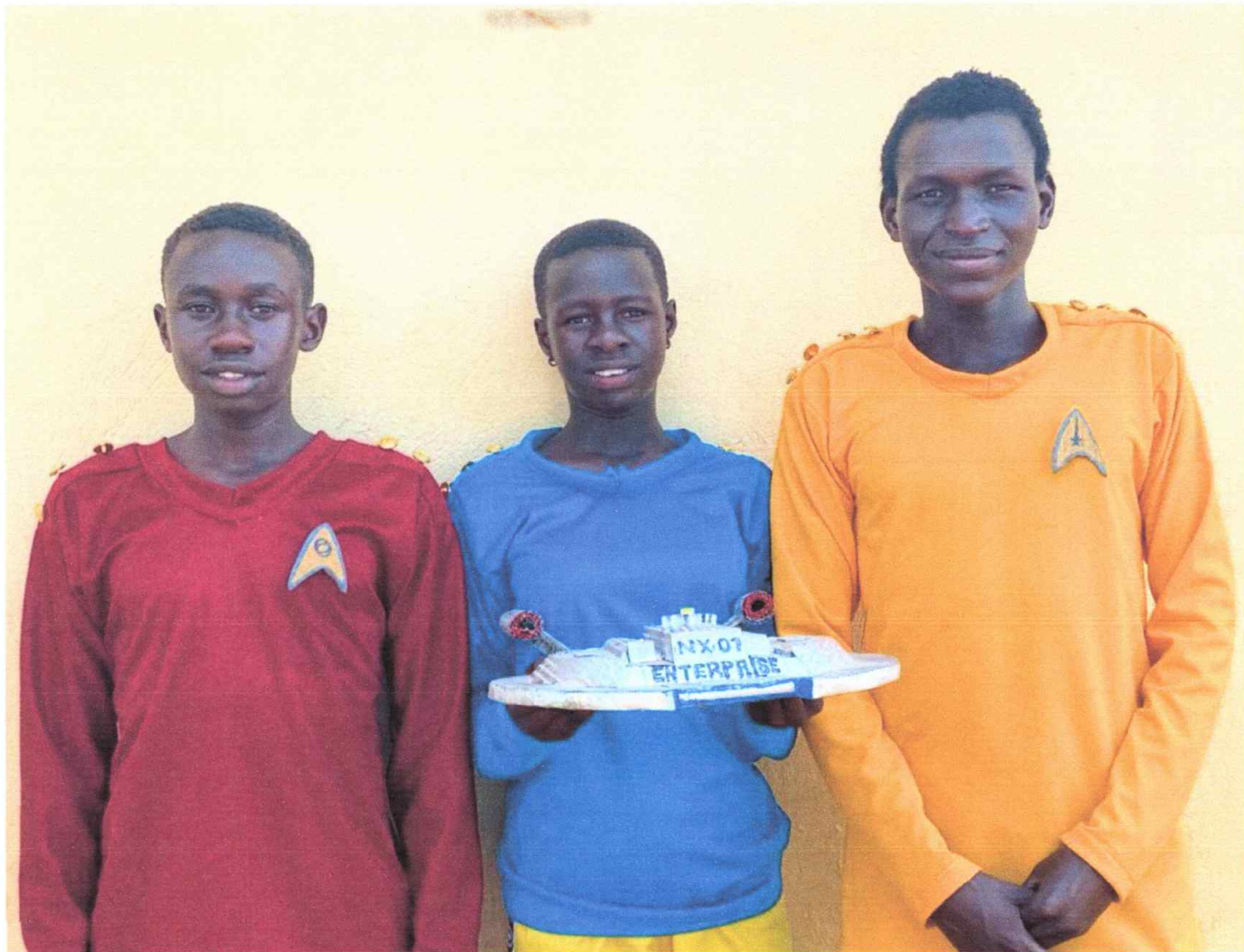
England & Wales - Charity number 1158392

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# Accounts

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**CHRYSALIS YOUTH EMPOWERMENT NETWORK  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**



**WEBSITE:** [www.cyen.online](http://www.cyen.online)

<b>Trustees</b>	D Bale C Oh Dr D Taylor C Foster	N Panter N Geaney
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<b>Charity number</b>	1158392
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The trustees present their report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

### **Objectives and activities**

The charity's objects are:

1. To advance in life and relieve needs of African young people
2. To promote children's rights
3. To prevent and relieve poverty in Africa
4. To advance the education of the African public in conservation, protection and improvement of the natural environment

The policies adopted in furtherance of these objects are the maintenance of a risk register, a child protection policy, a reserves policy and the maintenance of a conflicts of interest register. There has been no change in the policies during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **MISSION STATEMENT**

Chrysalis Youth Empowerment Network exists to provide financial support, training, advice and guidance to youth in Uganda that are prepared to create change in their communities and society.

### **VISION STATEMENT**

Our vision is to see all youth in Africa achieve their potential, creating an Africa that leads the world in creativity, social enterprise and selflessness.

## **OVERVIEW OF THE WORK OF CHRYSALIS IN UGANDA, WHICH IS SUPPORTED BY CYEN**

Since its launch in 2012, CYEN has been working with Chrysalis, a non-governmental organisation (NGO) in Uganda to develop and expand the Butterfly Project set up for young people (aged 12-20 years) living in poverty. It is a unique project designed to empower these young people to become the catalysts for community change and social entrepreneurs of the future. As well as supporting the training of these young people, CYEN also identifies sponsors, who will cover the school fees for them to receive secondary education.

CYEN achieves its goals by covering the costs of three youth centres and one secondary school in Uganda, one in a slum area of the capital, Kampala, one at Koro in northern Uganda and one at the secondary school in Lagwe Dola in Omoro District. These centres (one stationed at the secondary

school) provide learning and fun activities for children of all ages, and a training platform for those interested in creating change in their communities, with a special focus on athletics and board games. By connecting talented youth to experts and social entrepreneurs in the UK and elsewhere, CYEN helps inspire youth and also raises awareness of the capabilities of youth in Africa, encouraging investment and policy changes in favour of a broader variety of practical education in Africa.

2022 saw the full launch of the Chrysalis Secondary School in Omoro District and CYEN sponsors now 70+ secondary school pupils to A level at the school. The rurally-located school offers a unique style of education, with multimedia lessons, entrepreneurial and hobby activities at weekends, coached sports, girls' and boys' empowerment projects, evening and weekend educative films and a range of activities designed to help teach effective decision-making.

CYEN also supports several young people from the Butterfly Project in university and in 2022, our first medical student was able to graduate, along with an economist, who qualified as the best student in Uganda's top university, Makerere and a Journalist. More Butterfly trainees moved into courses of Law, ICT and Mass Communication in 2023.

## **SERVICE DELIVERY IN UGANDA DURING 2023**

During 2023, Chrysalis focused on improving and developing its school

During the year there were four major areas of activity and development. These were:

- The expansion of the Chrysalis Secondary School, which opened all classes up to A level, with around 140 students. The school also employed 24 teachers and 8 ancillary staff and opened all year round to provide activities for local children during the holidays
- The Platinum Kids Athletics League continued to flourish, with 30 children sponsored at a nearby Primary School. Many are starting to perform at an international age group level.
- The 2023 Uganda Village Boardgame Convention increased to 500 attendees this year, demonstrating that we can handle those numbers at our school.
- Saturday activities at the school grew exponentially in 2023, with a large variety of clubs starting at the school.
- The Music Programme with Brass for Africa continued, with the brass band being developed at the school.

### **Financial review**

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities, whilst consideration is given to ways in which additional funds may be raised. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The charity is controlled by its governing document, a deed of trust, and is constituted as a charitable trust, as defined by the Charities Act 2006

The trustees who served during the year and up to the date of signature of the financial statements were:

D.Bale  
C.Oh  
C.Foster

Dr D Taylor  
N Panter  
N Geaney

None of the trustees has any beneficial interest in the charity. Trustees are recruited by recommendation and interviewed at a regular board meeting.

## **MANAGEMENT STRUCTURE**

### **STAFF**

The Charity Board are all volunteers. There are no paid staff. Funds are raised to support Chrysalis Uganda, a company Limited by guarantee and an NGO, which operates the Butterfly Project and Chrysalis School in Uganda.

### **VOLUNTEERS**

Many from the congregation of Small Heath Baptist Church.  
Ben Parkinson acts on a voluntary basis for CYEN, providing accounting support, as well as liaising for the trust in the UK and Uganda and co-ordinating UK sponsors.

### **DONORS AND INCOME GENERATION**

This year saw a continuation of donation of items to the project, such as antiques to be sold to generate income and items to be taken to Uganda for use at the Centres and the school; these included laptops, USB drives, tablets, children's reading books, sports' equipment etc. We would like to give special thanks to all of the people who donated money or equipment. Thanks also to Dr Christine Parkinson, who masterminded the EBay and car boot sales, which provided regular income to the charity throughout the year.

Thanks too to Matthew Leacock, the designer of the Pandemic board game, Paul Grogan of Gaming Rules for their support this year with the board game developments that took place in Uganda, as well as hundreds of board game players around the world who responded to our fundraisers.

In addition, donations were received from many individuals, both personal and from their organisations.

The trustees' report was approved by the Board of Trustees.

.....  
Christopher Foster  
Trustee  
Dated: 27 January 2025

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRYSALIS YOUTH EMPOWERMENT NETWORK

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I report to the trustees on my examination of the financial statements of Chrysalis Youth Empowerment Network (the charity) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

Barrie Buels FCCA FCIE  
Crestmere Limited  
Unit F1, Intec, Parc Menai  
Bangor LL57 4FG

Dated: 27 January 2025

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	156,982	12,582	169,564	147,495	51,983	199,478
<b>Total income</b>		156,982	12,582	169,564	147,495	51,983	199,478
<b>Expenditure on:</b>							
Charitable activities	4	144,178	42,280	186,458	148,631	6,983	155,614
<b>Total expenditure</b>		144,178	42,280	186,458	148,631	6,983	155,614
<b>Net income/(expenditure) and movement in funds</b>		12,804	(29,698)	(16,894)	(1,136)	45,000	43,864
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		(2,603)	45,000	42,397	(1,467)	-	(1,467)
<b>Fund balances at 31 December 2023</b>		10,201	15,302	25,503	(2,603)	45,000	42,397

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## BALANCE SHEET

AS AT 31 DECEMBER 2023

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	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Cash at bank and in hand		28,253		42,897	
<b>Creditors: amounts falling due within one year</b>	<b>8</b>	<u>(2,750)</u>		<u>(500)</u>	
<b>Net current assets</b>			<u>25,503</u>		<u>42,397</u>
<b>The funds of the charity</b>					
Restricted income funds	<b>9</b>		15,302		45,000
Unrestricted funds	<b>10</b>		<u>10,201</u>		<u>(2,603)</u>
			<u>25,503</u>		<u>42,397</u>

The financial statements were approved by the trustees on 27 January 2025

Christopher Foster  
**Trustee**

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	13		(14,644)		40,561
<b>Net cash used in investing activities</b>			-		-
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(14,644)		40,561
Cash and cash equivalents at beginning of year			42,897		2,336
<b>Cash and cash equivalents at end of year</b>			28,253		42,897

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# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### Charity information

Chrysalis Youth Empowerment Network is constituted as a charitable trust.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice 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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 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.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised on an accruals basis and includes any irrecoverable VAT. Expenditure includes all costs to the charity in furtherance of its aims for the benefit of its beneficiaries and related support and governance costs.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	156,982	12,582	169,564	147,495	51,983	199,478

### 4 Expenditure on charitable activities

	Heading #ac982 2023 £	Heading #ac982 2022 £
<b>Direct costs</b>		
Chrysalis Uganda costs	140,288	144,142
Other operating costs	1,120	475
Administration and travel	2,770	4,014
Construction and development	42,280	6,983
	<u>186,458</u>	<u>155,614</u>
<b>Analysis by fund</b>		
Unrestricted funds	144,178	148,631
Restricted funds	42,280	6,983
	<u>186,458</u>	<u>155,614</u>

### 5 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

### 6 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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

	2023	2022
	£	£
Other creditors	2,750	500

Other creditors falling due within one year include trustee and donor loans which are repayable on demand but otherwise have no fixed repayment date.

### 9 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Current assets	45,000	12,582	(42,280)	15,302
<b>Previous year:</b>				
	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
Current assets	-	51,983	(6,983)	45,000

### 10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	(2,603)	156,982	(144,178)	10,201

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

				(Continued)
10 Unrestricted funds	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
Previous year:	£	£	£	£
General funds	(1,467)	147,495	(148,631)	(2,603)

### 11 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Current assets/(liabilities)	10,201	15,302	25,503
	<u>10,201</u>	<u>15,302</u>	<u>25,503</u>
	<u>10,201</u>	<u>15,302</u>	<u>25,503</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>At 31 December 2022:</b>			
Current assets/(liabilities)	(2,603)	45,000	42,397
	<u>(2,603)</u>	<u>45,000</u>	<u>42,397</u>
	<u>(2,603)</u>	<u>45,000</u>	<u>42,397</u>

### 12 Related party transactions

The Trustees are aware of the importance of disclosure of related party transactions to enable readers of the accounts to understand clearly how the charity operates.

The charity's principal related party is Chrysalis Limited, an NGO registered in Uganda. During the year the charity paid £140,255 (2022 - £151,125) to Chrysalis to further the charity's objectives as described in the Trustees' Annual Report.

As at the year end an amount of £2,250 (2022 - £500) was owed to trustees for short term loans. The loans are non interest bearing and repayable on demand.

The trustees are aware of no other related party transactions.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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13 Cash generated from operations	2023 £	2022 £
(Deficit)/surplus for the year	(16,894)	43,864
Movements in working capital:		
(Increase)/decrease in debtors	-	1,150
Increase/(decrease) in creditors	2,250	(4,453)
<b>Cash (absorbed by)/generated from operations</b>	<u>(14,644)</u>	<u>40,561</u>

**CHRYSALIS YOUTH EMPOWERMENT NETWORK**

England & Wales - Charity number 1158392

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# Accounts

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**CHRYSALIS YOUTH EMPOWERMENT NETWORK  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
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WEBSITE: [www.cyen.online](http://www.cyen.online)

<b>Trustees</b>	C Parkinson (to Sept 2022) T. Clarke (to Sept 2022) C Oh C. Foster	D Bale Dr D Taylor
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<b>Charity number</b>	1158392
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2. To promote children's rights
3. To prevent and relieve poverty in Africa
4. To advance the education of the African public in conservation, protection and improvement of the natural environment

The policies adopted in furtherance of these objects are the maintenance of a risk register, a child protection policy, a reserves policy and the maintenance of a conflicts of interest register. There has been no change in the policies during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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CYEN achieves its goals by covering the costs of three youth centres and one secondary school in Uganda, one in a slum area of the capital, Kampala, one at Koro in northern Uganda and one at the secondary school in Lagwe Dola in Omoro District. These centres (one stationed at the secondary school) provide learning and fun activities for children of all ages, and a training platform for those interested in creating change in their communities, with a special focus on athletics and board games. By connecting talented youth to experts and social entrepreneurs in the UK and elsewhere, CYEN helps inspire youth and also raises awareness of the capabilities of youth in Africa, encouraging investment and policy changes in favour of a broader variety of practical education in Africa.

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### SERVICE DELIVERY IN UGANDA DURING 2022

During 2022, Uganda had come through the pandemic and most operations returned to normal, enabling Chrysalis to restart all of its activities.

During the year there were four major areas of activity and development. These were:



- The full opening of the Chrysalis Secondary School, which opened all classes up to A level, with around 120 students. The school also employed 20 teachers and 6 ancillary staff and opened all year round to provide activities for local children during the holidays



- The Platinum Kids Athletics League re-opened fully, with three exciting national events, with teams from Kampala, Gulu, Omoro, Agago, Pader and Otuke (event pictured) districts participating.

- Chrysalis operated its fourth Uganda Village Boardgame Convention, a unique event, which allows children from rural and inner-city locations to come and spend four days playing boardgames, taught by their peers.



- Later in the year we launched a music programme at the Chrysalis Secondary School and also local Primary schools, working in tandem with Brass for Africa.

### **Financial review**

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities, whilst consideration is given to ways in which additional funds may be raised. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The charity is controlled by its governing document, a deed of trust, and is constituted as a charitable trust, as defined by the Charities Act 2006

The trustees who served during the year and up to the date of signature of the financial statements were:

C. Parkinson  
D. Bale  
C. Oh  
T. Clarke  
C. Foster  
Dr D Taylor

None of the trustees has any beneficial interest in the charity. Trustees are recruited by recommendation and interviewed at a regular board meeting.

### **MANAGEMENT STRUCTURE**

#### **STAFF**

The Charity Board are all volunteers. There are no paid staff. Funds are raised to support Chrysalis Uganda, a company Limited by guarantee and an NGO, which operates the Butterfly Project and Chrysalis School in Uganda.

#### **ADVISORS**

Mr David Bale – Advisor on strategy and good practice in Africa  
Dr Denise Taylor – Public relations and social media training  
Mr Kendrick Hazel – Ethics and curriculum development  
Mr Richard Blakesley – Training and syndicate development  
Mr Andrew Jinman – Boardgame sales programme

#### **VOLUNTEERS**

Many from the congregation of Small Heath Baptist Church.  
Ben Parkinson acts on a voluntary basis for CYEN, providing accounting support, as well as liaising for the trust in the UK and Uganda and co-ordinating UK sponsors. Nick Jewitt provided additional accounting support.

#### **DONORS AND INCOME GENERATION**

This year saw a continuation of donation of items to the project, such as antiques to be sold to generate income and items to be taken to Uganda for use at the Centres and the school; these included laptops, USB drives, tablets, children's reading books, sports' equipment etc. We would like to give special thanks to all of the people who donated money or equipment. Thanks also to Dr

Christine Parkinson, who masterminded the EBay and car boot sales, which provided regular income to the charity throughout the year.

Thanks too to Matthew Leacock, the designer of the Pandemic board game, Paul Grogan of Gaming Rules for their support this year with the board game developments that took place in Uganda, as well as hundreds of board game players around the world who responded to our fundraisers.

In addition, donations were received from many individuals, both personal and from their organisations.

The trustees' report was approved by the Board of Trustees.

.....  
C Foster  
Trustee  
08 March 2024

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRYSALIS YOUTH EMPOWERMENT NETWORK

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I report to the trustees on my examination of the financial statements of Chrysalis Youth Empowerment Network (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

Barrie Buels FCCA FCIE  
Crestmere Limited  
Unit F1, Intec, Parc Menai  
Bangor LL57 4FG

Dated: 8 March 2024

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	147,495	51,983	199,478	131,127	51,090	182,217
<b>Expenditure on:</b>							
Charitable activities	4	148,631	6,983	155,614	120,193	70,345	190,538
Gross transfers between funds		-	-	-	(14,255)	14,255	-
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>							
		(1,136)	45,000	43,864	(3,321)	(5,000)	(8,321)
Fund balances at 1 January 2022		(1,467)	-	(1,467)	1,854	5,000	6,854
<b>Fund balances at 31 December 2022</b>		<u>(2,603)</u>	<u>45,000</u>	<u>42,397</u>	<u>(1,467)</u>	<u>-</u>	<u>(1,467)</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## BALANCE SHEET

AS AT 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	8	-		1,150	
Cash at bank and in hand		42,897		2,336	
		<u>42,897</u>		<u>3,486</u>	
<b>Creditors: amounts falling due within one year</b>	9	(500)		(4,953)	
Net current assets/(liabilities)			<u>42,397</u>		<u>(1,467)</u>
<b>Income funds</b>					
Restricted funds	10		45,000		-
Unrestricted funds			(2,603)		(1,467)
			<u>42,397</u>		<u>(1,467)</u>

The financial statements were approved by the Trustees on 8 March 2024

C Foster  
Trustee

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	13		40,561		(7,721)
<b>Net cash used in investing activities</b>			-		-
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			40,561		(7,721)
Cash and cash equivalents at beginning of year			2,336		10,057
<b>Cash and cash equivalents at end of year</b>			<u>42,897</u>		<u>2,336</u>

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

Chrysalis Youth Empowerment Network is constituted as a charitable trust.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice 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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the balance sheet date there was a minor deficit on unrestricted general account, funded by supporter loans which have no fixed repayment date. The trustees are in process of reviewing reserves policy and developing an approach which will ensure the charity has greater financial stability going forward.

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.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised on an accruals basis and includes any irrecoverable VAT.

Expenditure includes all costs to the charity in furtherance of its aims for the benefit of its beneficiaries and related support and governance costs.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### *FOR THE YEAR ENDED 31 DECEMBER 2022*

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#### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	147,495	51,983	199,478	131,127	51,090	182,217

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Chrysalis Uganda costs	144,142	115,195
Other operating costs	475	-
Administration and travel	4,014	4,998
School construction and development	6,983	70,345
	<u>155,614</u>	<u>190,538</u>
	<u>155,614</u>	<u>190,538</u>
<b>Analysis by fund</b>		
Unrestricted funds	148,631	120,193
Restricted funds	6,983	70,345
	<u>155,614</u>	<u>190,538</u>

### 5 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

### 6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

### 7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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8	Debtors	2022	2021
	Amounts falling due within one year:	£	£
	Other debtors	-	1,150
		<u>          </u>	<u>          </u>
9	Creditors: amounts falling due within one year	2022	2021
		£	£
	Other creditors	500	4,953
		<u>          </u>	<u>          </u>

Other creditors falling due within one year comprise trustee and donor loans which are repayable on demand but otherwise have no fixed repayment date.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
Buildings and land	£ 5,000	£ 51,090	£ (70,345)	£ 14,255	£ -	£ 51,983	£ (6,983)	£ 45,000

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 11 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Current assets/(liabilities)	(2,603)	45,000	42,397	(1,467)	-	(1,467)
	<u>(2,603)</u>	<u>45,000</u>	<u>42,397</u>	<u>(1,467)</u>	<u>-</u>	<u>(1,467)</u>

#### 12 Related party transactions

The Trustees are aware of the importance of disclosure of related party transactions to enable readers of the accounts to understand clearly how the charity operates.

The charity's principal related party is Chrysalis Limited, an NGO registered in Uganda. During the year the charity paid £151,125 (2021 - £185,540) to Chrysalis to further the charity's objectives as described in the Trustees' Annual Report.

As at the year end an amount of £500 (2021 - £4,203) was owed to one trustee (2021 - two trustees) for short term loans. The loans are non interest bearing and repayable on demand.

The trustees are aware of no other related party transactions.

13 Cash generated from operations	2022 £	2021 £
Surplus/(deficit) for the year	43,864	(8,321)
Movements in working capital:		
Decrease/(increase) in debtors	1,150	(1,150)
(Decrease)/increase in creditors	(4,453)	1,750
<b>Cash generated from/(absorbed by) operations</b>	<u>40,561</u>	<u>(7,721)</u>

**CHRYSALIS YOUTH EMPOWERMENT NETWORK**

England & Wales - Charity number 1158392

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# Accounts

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**CHRYSALIS YOUTH EMPOWERMENT NETWORK  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**



**WEBSITE:** [www.cyen.online](http://www.cyen.online)

**Trustees**

C Parkinson  
D Bale (from August 2021)  
T. Clarke  
N Jewitt (to August 2021)  
P Hazlewood (to August 2021)  
C Oh  
C. Foster

**Charity number**

1158392

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Trustees' report	1
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 – 15

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

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The trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

The charity's objects are:

1. To advance in life and relieve needs of African young people
2. To promote children's rights
3. To prevent and relieve poverty in Africa
4. To advance the education of the African public in conservation, protection and improvement of the natural environment

The policies adopted in furtherance of these objects are the maintenance of a risk register, a child protection policy, a reserves policy and the maintenance of a conflicts of interest register. There has been no change in the policies during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **MISSION STATEMENT**

Chrysalis Youth Empowerment Network exists to provide financial support, training, advice and guidance to youth in Uganda that are prepared to create change in their communities and society.

#### **VISION STATEMENT**

Our vision is to see all youth in Africa achieve their potential, creating an Africa that leads the world in creativity, social enterprise and selflessness.

### **OVERVIEW OF THE WORK OF CHRYSALIS IN UGANDA, WHICH IS SUPPORTED BY CYEN**

Since its launch in 2012, CYEN has been working with Chrysalis, a non-governmental organisation (NGO) in Uganda to develop and expand the Butterfly Project set up for young people (aged 12-20 years) living in poverty. It is a unique project designed to empower these young people to become the catalysts for community change and social entrepreneurs of the future. As well as supporting the training of these young people, CYEN also identifies sponsors, who will cover the school fees for them to receive secondary education.

CYEN achieves its goals by covering the costs of two youth centres in Uganda, one in a slum area of the capital, Kampala and one at Koro in northern Uganda. These centres provide learning and fun activities for children of all ages, and a training platform for those interested in creating change in their communities, with a special focus on athletics and board games. By connecting talented youth to experts and social entrepreneurs in the UK and elsewhere, CYEN helps inspire youth and also raises

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

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awareness of the capabilities of youth in Africa, encouraging investment and policy changes in favour of a broader variety of practical education in Africa.

The Chrysalis Centre in the Kireka suburb of Kampala is the headquarters for Chrysalis Uganda and has been run by them since 2009. It provides a range of activities for children aged 6-16 including sports, art, music and dance, reading, games, community activities such as cleaning, and mind-development activities such as puzzles, and computer and science practical learning. Children coming to the centre in Kireka provide a ready supply of willing participants in programmes designed by the young social entrepreneurs that are being trained. Similar activities for young people in northern Uganda are also provided at Chrysalis' site in Koro, near Gulu.

CYEN also supports several young people from the Butterfly Project in university, as well as sponsoring the education of more than 80 children and youth mainly in Kampala and the number grows as more people recognise the value of both sponsoring and offering life skills, educational support, talent acquisition and development activities to children at the Chrysalis Centres. During 2021, more of the former Butterflies graduated in University; these included Philip Deweyi at Ashoka University, India and Martin Kayondo in South Korea. Five other former Butterfly trainees are currently in the process of completing university education.

### **SERVICE DELIVERY IN UGANDA DURING 2021**

During 2021, Chrysalis had to modify several of its activities, due to the pandemic lockdown and other regulations, in which all schools were closed by the Ugandan government for the majority of the year and other activities were banned.

During the year there were three major areas of activity and development. These were:

- The coronavirus pandemic which led to many countries closing their borders, closing schools and/or introducing "lockdown" measures, to prevent the spread of Covid-19. In Uganda, this meant that children were sent back home to their villages due to schools' closure. As a result, the Butterfly training programme had to cease, though was able to continue in an adapted more practical form. For instance, rural-based Butterflies were supported to run social projects for children in their village areas and this had significant impact on the lives of rural children during the lockdown. Alternative projects were introduced in Kampala, due to extreme poverty in some Kireka residents, as they could not continue their businesses and feed their children. Chrysalis Uganda introduced a food programme for 20 families, who were affected by this.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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- Two benefactors in the UK donated substantial sums, to enable the building of a Chrysalis Secondary School on land purchased and cleared at Lagwedola, Omoro District, Northern Uganda. The vision for the school is described in [www.chrysalisschool.org](http://www.chrysalisschool.org). Building work began during 2020 and continued for most of 2021. Teachers were recruited early in 2021 though the school could not open until January 2022, due to the Ugandan government's decision to keep schools closed until then.



- As outdoor activities were allowed, CYEN was also able to support athletic events during the year at the school site, as part of the Uganda Kids Athletics Platinum League initiative, giving children a chance to develop their athletics skills, whilst schools were closed. In addition to this. It was possible to bring small groups of children together for boardgaming sessions and support children into school, though this was heavily restricted during 2021.



# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### ROAD ACCIDENT

In March 2021, both directors of Chrysalis and four of the school teaching staff were involved in a serious road accident, which resulted in serious injuries and hospitalisation for three of the car passengers. Fortunately, all had recovered by the end of the year, though the school vehicle was a write-off. This affected the finances of Chrysalis (and thus CYEN), due to the cost of hospital fees and the need for a replacement vehicle. Fortunately it was also possible to find funds for a replacement vehicle during this period, due to some specific fundraising.



### Financial review

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities, whilst consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained during the year. The trustees accept their responsibility for ensuring the sustainability of the charity and work is under way to ensure that funds are retained in future to ensure better financial stability.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and is constituted as a charitable trust, as defined by the Charities Act 2006

The trustees who served during the year and up to the date of signature of the financial statements were:

C Parkinson  
I Godfree (resigned January 2021)  
N Jewitt (resigned August 2021)  
D.Bale (appointed April 2021)  
C.Oh  
D Taylor (appointed January 2022)  
T Clarke  
C.Foster

None of the trustees has any beneficial interest in the charity. Trustees are recruited by recommendation.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### MANAGEMENT STRUCTURE

#### STAFF

The Charity Board are all volunteers. There are no paid staff. Funds are raised to support Chrysalis Uganda, a company Limited by guarantee and an NGO, which operates the Butterfly Project and Chrysalis School in Uganda.

#### ADVISORS

Mr David Bale – Advisor on strategy and good practice in Africa  
Dr Denise Taylor – Public relations and social media training  
Mr Kendrick Hazel – Ethics and curriculum development  
Mr Richard Blakesley – Training and syndicate development  
Mr David Turner – Partnership development  
Mr Christopher Foster – Public Relations and Partnerships  
Mr Andrew Jinman – Boardgame project development  
Ms Rebecca Igoe – Roleplaying project development

#### VOLUNTEERS

Ann Reaney and many from the congregation of Small Heath Baptist Church.  
Ben Parkinson acts on a voluntary basis for CYEN, providing accounting support, as well as liaising for the trust in the UK and Uganda and co-ordinating UK sponsors. Nick Jewitt provided additional accounting support.

#### DONORS AND INCOME GENERATION

This year saw a continuation of donation of items to the project, such as antiques to be sold to generate income and items to be taken to Uganda for use at the Centres and the school; these included laptops, USB drives, tablets, children's reading books, sports' equipment etc. We would like to give special thanks to all of the people who donated money or equipment. Thanks also to Dr Christine Parkinson, who masterminded the eBay and car boot sales, which provided regular income to the charity throughout the year.

Thanks too to Matthew Leacock, the designer of the Pandemic board game, Paul Grogan of Gaming Rules for their support this year with the board game developments that took place in Uganda, as well as hundreds of board game players around the world who responded to our fundraisers.

In addition, individual donations were received from Geoffrey Adams, Jane Bailey, David Bale, Bangor Quakers, Marjorie Barnes, Richard Blakesley, Boardgame Hub Ltd, Jackie Brosseuk, Brenda Collins, Broomfield House School, Bryan and Anne Collis, Chris Cooper, Vanetta Cunningham, Pam DaCosta, Adrian Edmonds, Hana Fegutova, Felix Ventures, Claudia Foster, Tom Foster, D Gibson, Ian Godfree, Janet Griffith, Ken Hazel, Greg Hornsey, Glyn Howells, Howitt Consulting, iFlourish Yoga, Rebecca Igoe, Nick Jewitt, Paula Jones, Vicki Krueger, Judith Lawrence, Audrey Miller, Susan Milner, Janice Msuya, Ester Mulonda, Rob Newman, Barbara Panvel, Alan Paull, Christine Parkinson, Jacqueline Price, Simon Richards, C Richardson, Ann Reaney, Helen Routledge, Joanna Ruddick, Nichola Ruddick, Cathryn Schoch, Sarah Simpson, Malcolm and Judy Stammers, Daniel Steel, The Dell House, Joy Vernal, Anne Walker, Paul Watson, Pauline Wilkes, Gloria Wray, Kevin Yates, Norton York, InGameUK, Patricia Thompson, John Parkinson, Eleri Elliott, Deborah Varney, Heulwen Dickinson, Juliet Roberts, Lis Harries, Diana Boaler, Jean Campbell Leith, Judith Lawrence, Caroline Savage, Small Heath Baptist Church, Christopher Foster, Chris Payne.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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The trustees' report was approved by the Board of Trustees.

.....  
David Bale  
Trustee  
Dated: .....

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRYSALIS YOUTH EMPOWERMENT NETWORK

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I report to the trustees on my examination of the financial statements of Chrysalis Youth Empowerment Network (the charity) for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

Barrie Buels FCCA FCIE  
Crestmere Limited  
Unit F1, Intec, Parc Menai  
Bangor LL57 4FG

Dated: .....

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>							
Donations and legacies	3	131,127	51,090	182,217	102,256	109,230	211,486
Investments	4	-	-	-	1	-	1
<b>Total income</b>		<u>131,127</u>	<u>51,090</u>	<u>182,217</u>	<u>102,257</u>	<u>109,230</u>	<u>211,487</u>
<b>Expenditure on:</b>							
Charitable activities	5	120,193	70,345	190,538	105,007	104,230	209,237
<b>Net incoming/(outgoing) resources before transfers</b>		10,934	(19,255)	(8,321)	(2,750)	5,000	2,250
Gross transfers between funds		(14,255)	14,255	-	-	-	-
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(3,321)	(5,000)	(8,321)	(2,750)	5,000	2,250
Fund balances at 1 January 2021		1,854	5,000	6,854	4,604	-	4,604
<b>Fund balances at 31 December 2021</b>		<u>(1,467)</u>	<u>-</u>	<u>(1,467)</u>	<u>1,854</u>	<u>5,000</u>	<u>6,854</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# CHRYSLIS YOUTH EMPOWERMENT NETWORK

## BALANCE SHEET

AS AT 31 DECEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	8	1,150		-	
Cash at bank and in hand		2,336		10,057	
		<u>3,486</u>		<u>10,057</u>	
<b>Creditors: amounts falling due within one year</b>	9	(4,953)		(3,203)	
Net current (liabilities)/assets			<u>(1,467)</u>		<u>6,854</u>
<b>Income funds</b>					
Restricted funds	10		-		5,000
Unrestricted funds			<u>(1,467)</u>		<u>1,854</u>
			<u>(1,467)</u>		<u>6,854</u>

The financial statements were approved by the Trustees on .....

.....  
C Parkinson  
Trustee

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Charity information

Chrysalis Youth Empowerment Network is constituted as a charitable trust.

#### 1.1 Reporting period

Results for the current accounting period are for the calendar year 2021, Comparative figures are for a 15 month period 01 October 2019 to 31 December 2020 and to that extent the comparative figures are not directly comparable.

#### 1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice 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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.3 Going concern

At the balance sheet date there was a minor deficit on unrestricted general account, funded by supporter loans which have no fixed repayment date. The trustees are in process of reviewing reserves policy and developing an approach which will ensure the charity has greater financial stability going forward.

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.

#### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 1 Accounting policies

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.6 Expenditure

Expenditure is recognised on an accruals basis and includes any irrecoverable VAT. Expenditure includes all costs to the charity in furtherance of its aims for the benefit of its beneficiaries and related support and governance costs.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	<u>131,127</u>	<u>51,090</u>	<u>182,217</u>	<u>102,256</u>	<u>109,230</u>	<u>211,486</u>

#### 4 Investments

	Total	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>-</u>	<u>1</u>

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 5 Charitable activities

	Charitable Expenditure Heading 1 2021 £	Charitable Expenditure Heading 1 2020 £
Chrysalis Uganda costs	115,195	100,762
Other operating costs	-	132
Administration and travel	4,998	4,113
School construction and development	70,345	104,230
	<u>190,538</u>	<u>209,237</u>
	<u>190,538</u>	<u>209,237</u>
<b>Analysis by fund</b>		
Unrestricted funds	120,193	105,007
Restricted funds	70,345	104,230
	<u>190,538</u>	<u>209,237</u>

### 6 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.  
Travel expenses of £nil (2020 - £31.70) were paid (2019 – to 1 trustee)

An amount of £400 (2020 - £500) was paid to one trustee for accounting services.

### 7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

### 8 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Other debtors	<u>1,150</u>	<u>-</u>

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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

	2021 £	2020 £
Other creditors	4,953	3,203

Other creditors falling due within one year comprise trustee and donor loans which are repayable on demand but otherwise have no fixed repayment date.

#### 10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£	£	£
Buildings and land	109,230	(104,230)	5,000	51,090	(70,345)	14,255	-

#### 11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Current assets/(liabilities)	(1,467)	-	(1,467)	1,854	5,000	6,854
	(1,467)	-	(1,467)	1,854	5,000	6,854

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 12 Related party transactions

The Trustees are aware of the importance of disclosure of related party transactions to enable readers of the accounts to understand clearly how the charity operates.

The charity's principal related party is Chrysalis, an NGO registered in Uganda. During the year the charity paid £185,540 (2020 (15 months) - £204,992) to Chrysalis to further the charity's objectives as described in the Trustees' Annual Report.

Liaison between the charity and Chrysalis in Uganda is principally managed by one individual who is a related party by virtue of family relationship with a trustee. During the period the related party received no remuneration from the charity or from Chrysalis in Uganda for this activity. Chrysalis paid his accommodation and subsistence costs whilst in Uganda, as well as hospital costs after the road accident.

As at the year end an amount of £4,203 (2020 - £1,703) was owed to one (2020 - one) trustee for short term loans. The loans are non interest bearing and repayable on demand.

The trustees are aware of no other related party transactions.

**CHRYSALIS YOUTH EMPOWERMENT NETWORK**

England & Wales - Charity number 1158392

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# Accounts

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**CHRYSALIS YOUTH EMPOWERMENT NETWORK  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**



**ADAPTING TO COVID-19 REGULATIONS IN UGANDA**

**WEBSITE:** [www.cyen.org.uk](http://www.cyen.org.uk)

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

C Parkinson  
T.Clarke  
N Jewitt  
P Hazlewood  
C Oh  
C.Foster

**Charity number**

1158392

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

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Statement of financial activities	10
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# **CHRYSALIS YOUTH EMPOWERMENT NETWORK**

## **TRUSTEE'S REPORT AND FINANCIAL REVIEW**

### **FOR THE YEAR ENDED 31 DECEMBER 2020**

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The trustees present their report and financial statements for the 15 months ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). During the year, the charity changed its accounting period to run for 15 months (October 1<sup>st</sup> 2019 to December 31<sup>st</sup> 2020), so that, in future years, it would run according to the calendar year.

#### **Objectives and activities**

The charity's objects are:

1. To advance in life and relieve needs of African young people
2. To promote children's rights
3. To prevent and relieve poverty in Africa
4. To advance the education of the African public in conservation, protection and improvement of the natural environment

The policies adopted in furtherance of these objects are the maintenance of a risk register, a child protection policy, a reserves policy and the maintenance of a conflicts of interest register. There has been no change in the policies during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **MISSION STATEMENT**

Chrysalis Youth Empowerment Network exists to provide financial support, training, advice and guidance to youth in Uganda that are prepared to create change in their communities and society.

#### **VISION STATEMENT**

Our vision is to see all youth in Africa achieve their potential, creating an Africa that leads the world in creativity, social enterprise and selflessness.

#### **Achievements and performance 2019-2020**

Since its launch in 2012, CYEN has been working with Chrysalis Ltd, Uganda to develop and expand a network of young people already participating, or prepared to participate, in the Butterfly Project, a unique project devised to empower young people to become the catalysts for community change and young social entrepreneurs. On 4<sup>th</sup> May 2017 Chrysalis Limited became the Ugandan NGO known simply as Chrysalis.

CYEN achieves its goals by supporting the costs of two youth centres in Uganda, which provide learning and fun activities for children, and a training platform for those interested in creating change in their communities. By connecting talented youth to experts and social entrepreneurs in the UK and elsewhere, CYEN helps inspire youth and also guides knowledge of the capability of youth in Africa, encouraging investment and policy changes in favour of a broader variety of practical education in Africa.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## TRUSTEE'S REPORT AND FINANCIAL REVIEW

### FOR THE YEAR ENDED 31 DECEMBER 2020

---

CYEN has provided the bulk of the support for the Chrysalis Centre in the Kireka suburb of Kampala, which is the headquarters for Chrysalis Uganda and has been run by them since 2009. This support continues to enable a range of activities for children aged 6-16 including sports, in particular athletics, as well as art, music and dance, reading, games, community activities such as cleaning, and mind-development activities such as puzzles, and computer and science practical learning. Children coming to the centre in Kireka provide a ready supply of willing participants in programmes designed by the young social entrepreneurs that are being trained.

Chrysalis supports several young people from the Butterfly Project in university and sponsors the education of more than 80 children and youth mainly in Kampala and in secondary education and the number grows as more people recognise the value of both sponsoring and offering life skills, educational support, talent acquisition and development activities to children at the Chrysalis Centre. During 2020, Charles Obuk, from the second cohort of Butterflies, graduated from Makerere University with a First Class Honours degree in Economics; he was also recognised by the university as the Student of the Year, a wonderful achievement. Charles was originally recruited to the Butterfly Project from a remote village in northern Uganda. Without the sponsorship from a CYEN donor, Charles would not have been able to complete secondary education, let alone go to university. Five other former Butterflies are currently in the process of completing university education.

During 2020, two major events occurred, which have affected the work of Chrysalis Uganda and the Butterfly Project. These were:

- A coronavirus pandemic from March 2020, which led to many countries closing their borders, closing schools and/or introducing "lockdown" measures, to prevent the spread of Covid-19. In Uganda, this meant that children were sent back home to their villages due to schools' closure. As a result, the Butterfly training programme had to cease, though was able to continue in an adapted more practical form. For instance, rural-based Butterflies were supported to implement social projects for children in their village areas and this has had a significant impact on the lives of rural children during the lockdown. Alternative projects were introduced in Kampala, due to extreme poverty in some Kireka residents, as they could not continue their businesses and feed their children. Chrysalis Uganda introduced a food programme for 20 families, who were affected by this.
- Two benefactors in the UK donated substantial sums, to enable the building of a Chrysalis Secondary School on land purchased and cleared in Omoro, Northern Uganda. The vision for the school is described in [www.chrysalisschool.org](http://www.chrysalisschool.org). Building work continued throughout 2020 and, towards the end of the year, teachers were recruited, with a view to starting lessons early in 2021 (subject to the Ugandan government's decisions about re-opening of schools).
- Board Gamers from around the world also contributed to the rural-based work, enabling Butterfly members to continue running activities, despite the lockdown.

Chrysalis Uganda also re-located its northern activities for children from the site in Koro to the school site in Omoro.

CYEN was also able to support an athletics event during the year for children in Kampala, as part of the Uganda Kids Athletics Platinum League, giving children a chance to develop their athletics skills, whilst schools were closed.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## TRUSTEE'S REPORT AND FINANCIAL REVIEW

### FOR THE YEAR ENDED 31 DECEMBER 2020

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CYEN also supported the purchase of a new property adjacent to land owned by Chrysalis in Koro, to safeguard the work in the area and start to develop entrepreneurial activities for young people in the area.



Chrysalis Secondary School, Omoro



Athletics event December 2020 -

Masaka/Kibinge

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## TRUSTEE'S REPORT AND FINANCIAL REVIEW

**FOR THE YEAR ENDED 31 DECEMBER 2020**

---

### SERVICE DELIVERY IN UGANDA

It was possible to continue the Butterfly Project for the first three months of the year (January to March 2020), until the children returned to their villages. After this, contact was kept with each of them and visits were made to the villages to encourage the children to continue their social projects. Most of them enthusiastically began new projects in their villages.

In Kampala, needy families were identified during the lockdown for special support, since government regulations led to many slum-based breadwinners losing their jobs for a number of months. Food and daily essentials were provided each week. As cases in Uganda stabilised and knowledge of the pandemic became more widespread, Chrysalis carefully offered activities for children who were unable to go to school, as schools were closed until very late in the year, ensuring that they were kept occupied and opportunities given to keep busy.

### Financial review

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities, whilst consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and is constituted as a charitable trust, as defined by the Charities Act 2006

The trustees who served during the year and up to the date of signature of the financial statements were:

C. Parkinson  
N. Jewitt  
P. Hazlewood  
C. Oh  
T. Clarke  
C. Foster

None of the trustees has any beneficial interest in the charity. Trustees are recruited by recommendation and interviewed at a regular board meeting.

### MANAGEMENT STRUCTURE

#### STAFF

The Charity Board are all volunteers. There are no paid staff. Funds are raised to support Chrysalis Uganda, an NGO operating the Butterfly Project in Uganda.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## TRUSTEE'S REPORT AND FINANCIAL REVIEW

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### ADVISORS

Mr David Bale - Advisor on strategy and good practice in Africa  
Dr Denise Taylor - Public relations and social media training  
Mr Kendrick Hazel - Ethics and curriculum development  
Mr Richard Blakesley - Training and syndicate development  
Mr David Turner - Partnership development  
Mr Christopher Foster - Public Relations and Partnerships  
Mr Andrew Jinman - Boardgame project development  
Ms Rebecca Igoe - Roleplaying project development  
Mr Norton York - school development advisor  
Mr Daniel Steel - school development advisor

#### VOLUNTEERS

Ann Reaney and many from the congregation of Small Heath Baptist Church.  
Ben Parkinson acts on a voluntary basis for CYEN, providing accounting support, as well as liaising for the trust in the UK and Uganda and co-ordinating UK sponsors. Nicholas Jewitt visited the project in 2020 and provided additional accounting support.

#### DONORS AND INCOME GENERATION

This year saw a continuation of donation of items to the project, such as antiques to be sold to generate income and items to be taken to Uganda for use at the Centres; these included laptops, USB drives, tablets, laptops, children's reading books, sports' equipment etc. We would like to give special thanks to all of the people who donated money or equipment. Thanks also to Dr Christine Parkinson, who masterminded the EBay and car boot sales, which provided regular income to the charity throughout the year.

Thanks too to Matthew Leacock, the designer of the Pandemic board game, Tony Boydell, the designer of the Snowdonia board game, Paul Grogan of Gaming Rules, Rebecca Igoe of ConPlus, Rory O'Connor of the Creativity Hub in Belfast, who created Rory's Story Cubes, for their support this year with the board game developments that took place in Uganda, as well as hundreds of board game players around the world who responded to our fundraisers. Thanks also to Winning Moves Limited who supported the Ugandan Top Trumps Championship and Uganda Kids Athletics Platinum League, which were organised by Chrysalis Uganda.

In addition, individual donations were received from Geoffrey Adams, Agate Editions, Jane Bailey, Bangor Quakers, Bangor Unitarians, Marjorie Barnes, Richard Blakesley, Jackie Brosseuk, Brenda Collins, Broomfield House School, Bryan and Anne Collis, Chris Cooper, Vanetta Cunningham, Pam DaCosta, Adrian Edmonds, A Elliott, Simon Ellis, Hana Fegutova, Felix Ventures, Claudia Foster, Tom Foster, Ian Godfree, Janet Griffith, Andrea Hamilton, Ken Hazel, Greg Hornsey, Glyn Howells, Howitt Consulting, Debbie James, iFlourish Yoga, Nick Jewitt, Malcolm John, Paula Jones, Vicki Krueger, Clementina Ladejo, Judith Lawrence, Chris McNeil, Audrey Miller, Janice Msuya, Ester Mulonda, Rob Newman, Barbara Panvel, Alan Paull, Christine Parkinson, Jacqueline Price, Simon Richards, C Richardson, Ann Reaney, Clive Rodney, Helen Routledge, Joanna Ruddick, Nichola Ruddick, Cathryn Schoch, Sarah Simpson, Malcolm and Judy Stammers, Daniel Steel, Talsorian Games, The Dell House, The Mighty Gluestick Ltd, Joy Vernal, Anne Walker, Paul Watson, Pauline Wilkes, Gloria Wray, Kevin Yates and Norton York. Other individuals also sponsored through fundraising websites.

# **CHRYSALIS YOUTH EMPOWERMENT NETWORK**

## **TRUSTEE'S REPORT AND FINANCIAL REVIEW**

***FOR THE YEAR ENDED 31 DECEMBER 2020***

---

The trustees' report was approved by the Board of Trustees.

.....  
Chooi Oh  
Trustee  
Dated: 4 July 2021

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### FOR THE PERIOD ENDED 31 DECEMBER 2020

---

I report to the trustees on my examination of the financial statements of Chrysalis Youth Empowerment Network (the charity) for 15 months ended 31 December 2020.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do 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 financial statements to be reached.

Barrie Buels FCCA FCIE  
Crestmere Limited  
Unit F1, Intec, Parc Menai  
Bangor LL57 4FG

Dated: 4 July 2021

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE PERIOD ENDED 31 DECEMBER 2020**

	Note	Unrestrict funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<b>Income from:</b>							
Donations and	3	102,256	109,230	211,486	75,498	5,000	80,498
Investments	4	1	-	1	1	-	1
<b>Total income</b>		<u>102,257</u>	<u>109,230</u>	<u>211,487</u>	<u>75,499</u>	<u>5,000</u>	<u>80,499</u>
<b>Expenditure on:</b>							
Charitable activities	5	<u>105,007</u>	<u>104,230</u>	<u>209,237</u>	<u>73,018</u>	<u>6,210</u>	<u>79,228</u>
Gross transfers between funds		-	-	-	(659)	659	-
<b>Net (expenditure)/income</b>							
<b>Net movement in funds</b>		(2,750)	5,000	2,250	1,822	(551)	1,271
Fund balances at 1 October 2019		<u>4,604</u>	<u>-</u>	<u>4,604</u>	<u>2,782</u>	<u>551</u>	<u>3,333</u>
<b>Fund balances at 31 December 2020</b>		<u><u>1,854</u></u>	<u><u>5,000</u></u>	<u><u>6,854</u></u>	<u><u>4,604</u></u>	<u><u>-</u></u>	<u><u>4,604</u></u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## BALANCE SHEET

AS AT 31 DECEMBER 2020

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	Notes	2020 £	£	2019 £	£
<b>Current assets</b>					
Debtors	8	-		9,500	
Cash at bank and in hand		10,057		257	
		<u>10,057</u>		<u>9,757</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(3,203)</u>		<u>(5,153)</u>	
Net current assets			<u>6,854</u>		<u>4,604</u>
<b>Income funds</b>					
Restricted funds	10		5,000		-
Unrestricted funds			<u>1,854</u>		<u>4,604</u>
			<u>6,854</u>		<u>4,604</u>

The financial statements were approved by the Trustees on 4 July 2021

C Parkinson  
Trustee

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 DECEMBER 2020

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#### **1 Accounting policies**

##### **Charity information**

Chrysalis Youth Empowerment Network is constituted as a charitable trust.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 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

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 31 DECEMBER 2020

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#### 1 Accounting policies

##### 1.5 Expenditure

Expenditure is recognised on an accruals basis and includes any irrecoverable VAT. Expenditure includes all costs to the charity in furtherance of its aims for the benefit of its beneficiaries and related support and governance costs.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 31 DECEMBER 2020

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#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the

#### 3 Donations and legacies

	<b>Unrestrict funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>	2019	2019
	<b>£</b>	<b>£</b>	<b>£</b>	£	£
Donations and gifts	<u>102,256</u>	<u>109,230</u>	<u>211,486</u>	<u>75,498</u>	5,000

#### 4 Investments

	<b>Unrestrict funds</b>
	<b>2020</b>
	<b>£</b>
Interest receivable	1

**CHRYSALIS YOUTH EMPOWERMENT NETWORK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

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**5 Charitable activities**

	<b>Charitable Expenditure 2020 £</b>	<b>Charitable Expenditure 2019 £</b>
Chrysalis Uganda costs	100,762	66,146
Other operating costs	132	3,828
Administration and travel	4,113	3,044
Northern Uganda school development	104,230	973
Greenhouse	-	2,041
Chain link fence	-	3,196
	<u>209,237</u>	79,228
	<u>209,237</u>	79,228
<b>Analysis by fund</b>		
Unrestricted funds	105,007	73,018
Restricted funds	104,230	6,210

**CHRYSALIS YOUTH EMPOWERMENT NETWORK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

209,237      79,228

**6 Trustees**

None of the trustees received any remuneration or benefits from the charity during the period. Travel expenses of £31.70 (2019 - £31.70) were paid to 1 trustee (2019 - 1).

An amount of £500 (2019 - £Nil) was paid to one trustee for accounting services.

**7 Employees**

The average monthly number of employees during the period was:

	<b>2020 Number</b>	<b>2019 Number</b>
Total	-	-

**8 Debtors**

	<b>2020 £</b>	<b>2019 £</b>
<b>Amounts falling due within one</b>		
Trade debtors	-	9,500

**9 Creditors: amounts falling due within one year**

	<b>2020 £</b>	<b>2019 £</b>
Other creditors	3,203	5,153

**10 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Movement in funds</b>					
	<b>Balance at 1 October 2018 £</b>	<b>Transfers £</b>	<b>Balance at 1 October 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	
Buildings and land	551	551	-	109,230	(104,230)	5,000

**11 Analysis of net assets between funds**

	<b>Unrestrict ed funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
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# CHRYSALIS YOUTH EMPOWERMENT NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 31 DECEMBER 2020

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	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Fund balances at 31 December 2020 are represented by:						
Current assets/ (liabilities)	1,854	5,000	6,854	4,604	-	4,604
	<u>1,854</u>	<u>5,000</u>	<u>6,854</u>	<u>4,604</u>	<u>-</u>	<u>4,604</u>

## 12 Related party transactions

The Trustees are aware of the importance of disclosure of related party transactions to enable readers of the accounts to understand clearly how the charity operates.

The charity's principal related party is Chrysalis, an NGO registered in Uganda. During the period (15 months) the charity paid £203,281 (2019 (12 months) - £72,356) to Chrysalis to further the charity's objectives as described in the Trustees' Annual Report. The amount for the current period includes £59,105 for construction and ancillary costs of a Chrysalis Secondary School in Northern Uganda.

Liaison between the charity and Chrysalis in Uganda is principally managed by Mr B Parkinson. Mr Parkinson is a related party by virtue of family relationship with a trustee. During the period Mr Parkinson received no remuneration from the charity or from Chrysalis in Uganda for this activity. Chrysalis pays Mr Parkinson's accommodation and subsistence costs whilst he is in Uganda.

As at the period end an amount of £1,703 (30 September 2019 - £5,153) was owed to one (2019 - one) trustee for short term loans. The loans are non interest bearing and repayable on