

**Registered number**  
**1165239**

**EVNU CIO**  
**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**31 OCTOBER 2020**

## EVNU CIO

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## **EVNU CIO**

### **TRUSTEES, OFFICERS AND ADVISERS**

<b>Trustees</b>	M. Knapp S. Banyard L. Knapp appointed 6 November 2017
<b>Secretary</b>	L. Knapp
<b>Registered Office</b>	9 Stainton Drive Immingham N.E. Lincolnshire DN40 2EL
<b>Registered Number</b>	1165239
<b>Independent Examiner</b>	Hugh Cochrane 26B High Street, Saxmundham, Suffolk IP17 1AJ
<b>Bankers</b>	Santander Bridle Road, Bootle L30 4GB

## **EVNU CIO**

### **TRUSTEES' REPORT**

The trustees present their statutory report together with the accounts of EVNU CIO ('the CIO') for the year ended 31 October 2020.

The accounts have been prepared in accordance with the accounting policies set out on pages 9 and 10 of the attached accounts and comply with the CIO's constitution, applicable laws, the requirements of the Charities Act 2011 and the Charities SORP (FRS102).

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

The company EVNU CIC was incorporated on 29 January 2014 originally as NOW43 CIC. The company changed its name on 17 April 2015. The CIO took over the activities of the CIC.

#### **Principal activity**

The object of the CIO has been the advancement of the Christian faith for the public benefit amongst children and young people residing in Suffolk.

#### **Trustees**

The trustees, who served throughout the period unless otherwise stated, are listed below:

M. Knapp

S. Banyard

L. Knapp appointed 6 November 2017

The trustees meet quarterly.

#### **Statement of the Trustees' Responsibilities**

The trustees are responsible for preparing the annual report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year that give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period.

## **EVNU CIO**

### **TRUSTEES' REPORT (continued)**

#### **Statement of the Trustees' Responsibilities**

In preparing the accounts, the trustees are required to

- >select suitable accounting policies and then apply them consistently;
- >observe the methods and principles set out in the Statement of Recommended Practice (Accounting and Reporting by Charities)-(the Charities SORP);
- >make judgments and estimates that are reasonable and prudent;
- >state whether applicable United Kingdom Accounting Standards have been followed, subject to any departures disclosed and explained in the accounts;
- >prepare the accounts on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO and which enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulation 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Activities**

Evnu is a stand-alone Christian Youth and Children's charity registered in England and Wales number 1165239 and during the year ran some programmes and conferences.

The purpose and business of Evnu is to proclaim the Christian Gospel in contextual and relative ways which are appropriate, timely and meaningful to children, youth and young adults. Our tag line is 'Enabling Kids to Shine' as Christians believe we are all children of God. Our work is needs based and we rarely charge for what we do and all our team are unpaid at this time. We rely on donations and occasional grant support to do our work.

Evnu works in six Primary Schools managing the national programme called Open The Book and assisting the same schools develop collective worship teams. Evnu also hold two separate After School Clubs for primary aged children and one Christian youth session each Thursday. We also provide minibus transport and attend camps, concerts and festivals as well as regular Holiday Clubs. Our Friday evening open Café Respect is non proselytizing and attracts up to 100 teens aged 13-20 each week. This is a project run to reduce anti social behaviour and has the support of the Parish Council, Neighbourhood Support, Police and local church.

We also work closely with, and are supported by, the Church of England in the dioceses of Ipswich and St Edmundsbury, from whom we get training and information particularly focused on safe practice as well as spiritual matters.

#### **Achievements, performance and financial review**

In the year under review, the income from all sources was £1,258. During the year, the CIO incurred costs of £14,354.

#### **Financial position**

The balance sheet as at 31st October 2020 shows nil total funds following the closure of all activities.

## **EVNU CIO**

### **TRUSTEES' REPORT(continued)**

#### **Achievements, performance and financial review(continued)**

##### **Going concern**

The trustees consider that the CIO has adequate financial resources and is well placed to manage its business risks. The planning process of the CIO, including financial projections, has taken into consideration the economic and financial environment in which the CIO operates and its impact and planned expenditure of the CIO.

The trustees believe that there are no material uncertainties that call into doubt the CIO's ability to continue. The accounts have therefore been prepared on the basis is a going concern.

##### **Future plans**

The CIO has ceased all activities and donated the net assets to like-minded societies.

#### **Related Parties**

No trustees receive any remuneration or other benefit from their work with the CIO.

Approved by the trustees on 25 August 2021 and signed on their behalf by M. Knapp.

**EVNU CIO**

**INDEPENDENT EXAMINER'S REPORT**

**YEAR ENDED 31 OCTOBER 2020**

**Independent examiner's report to the trustees of the EVNU CIO**

I report on the accounts of the Charity for the year ended 31 October 2020 which are set out on pages 6 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(1) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

It is my responsibility to

- a) examine the financial statements under section 145 of the 2011 Act,
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act, and
- c) to state whether particular matters have come to my attention

**Basis of independent examiner's report**

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

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

- a) which gives me reasonable cause to believe that in any material respect the requirements
  - 1) to keep accounting records in accordance with section 130 of the 2011 Act ; and
  - 2) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met, or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*Hugh Cochrane*

Hugh Cochrane of Hugh Cochrane and Co, 26b High Street, Saxmundham IP17 1AJ

*25<sup>th</sup> August 2021*

**EVNU CIO**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 OCTOBER 2020**

	Notes		2019
		£	£
<b>Incoming Resources</b>			
Donations		1,115	11,482
Grants		-	2,200
Activities		128	536
Others		0	140
Bank interest		15	39
Resources donated by EVNU CIC		-	
		<u>1,258</u>	<u>14,197</u>
<b>Resources expended</b>			
Costs of generating funds			
Activity costs		786	5,356
Church Urban Fund		-	-
		<u>786</u>	<u>5,356</u>
Support costs			
Vehicle expenses		-	2,987
Travel costs		126	1,053
Depreciation		-	2,329
Office supplies		134	104
Miscellaneous		1,841	5,872
		<u>2,101</u>	<u>12,345</u>
Governance costs			
Accountancy costs		120	338
Other costs- donation of assets to other charities		7,252	-
donation of funds to other charities		4,095	
		<u>11,467</u>	<u>338</u>
		<u>14,354</u>	<u>18,039</u>
<b>Total</b>			
<b>Net Incoming resources</b>		(13,096)	(3,842)
Net Incoming resources brought forward		13,096	16,938
		<u>£ 0</u>	<u>£13,096</u>
<b>Net Incoming resources carried forward</b>			



**EVNU CIO****BALANCE SHEET  
AS AT 31 OCTOBER 2020****Notes**

	31-10-20 £	31-10-19 £
<b>Fixed assets</b>		
Tangible assets	-	7,824
<b>Current assets</b>		
Debtors	-	-
Cash at bank on deposit	-	5,052
Cash at bank and in hand	4,529	534
	4,529	5,586
<b>Creditors: amounts falling due within one year</b>	(4,529)	(314)
<b>Net current assets</b>	0	5,272
<b>Total assets less current liabilities</b>	0	13,096
<b>Creditors: amounts falling due after more than one year</b>	-	-
	0	13,096
<b>Capital and reserves</b>		
Income and Expenditure account	0	13,096

**EVNU CIO****CASH FLOW STATEMENT  
YEAR ENDED 31 OCTOBER 2020**

	Notes	31-10-20 £	31-10-19 £
Cash flows from operating activities in the reporting year		(1,057)	(3,173)
Reconciliation of cash flows from operating activities			
Net income for the reporting year		(13,096)	(3,842)
Depreciation		(0)	2,329
Decrease/(increase)in debtors		-	-
Increase/(decrease) in creditors		4,215	26
Asset purchases/(sales)		7,824	(1,686)
Net cash used in operating activities		(1,057)	(3,173)

## **EVNU CIO**

### **NOTES TO THE ACCOUNTS YEAR ENDED 31 OCTOBER 2020**

#### **Charity information**

EVNU CIO has as its principal object the advancement of the Christian faith for the public benefit amongst children and young people residing in Suffolk.

The CIO is a registered charity (registered number: 1165239) which is incorporated and domiciled in the United Kingdom. The principal address of the CIO was Steeple Bungalow, Ashe Road, Rendlesham, Woodbridge, Suffolk, IP12 2QY but has moved to 9 Stainton Drive, Immingham, N.E. Lincolnshire

#### **Basis of accounting**

The accounts have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The CIO meets the definition of a public benefit entity under FRS 102.

#### **Going concern and Future plans**

The CIO has ceased all activities and donated the net assets to like-minded societies.

#### **Critical accounting judgments and key sources of estimation uncertainty**

In the application of the CIO's accounting policies, which are described below, trustees are required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 on-going basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affect only that period, or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

#### **Financial instruments**

The CIO has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognized at transaction value and subsequently measure at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise trade and other creditors.

## **EVNU CIO**

### **NOTES TO THE ACCOUNTS -continued YEAR ENDED 31 OCTOBER 2020**

#### **Accounting for income**

Incoming resources are recognized in the period in which the CIO is entitled to receipt of the funds if performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Expenditure is included in the statement of financial activities when incurred and includes any attributable VAT which cannot be recovered.

#### **Investments**

Listed investments are included in the balance sheet at market value. Realised and unrealised gains(or losses) are credited(or debited) to the Statement of Financial Activities in the year in which they arise.

#### **Funds**

Restricted funds comprise monies raised for, or whose use is restricted to, a specific purpose, or contributions subject to donor-imposed conditions.

Unrestricted funds comprise amounts which may be applied towards the CIO's charitable activities at the discretion of the trustees.

#### **Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any cash at bank and cash in hand include cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### **Depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment	- 18% on straight line basis
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#### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **1. TAXATION**

The CIO is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

## EVNU CIO

### NOTES TO THE ACCOUNTS -continued YEAR ENDED 31 OCTOBER 2020

#### 2. TRUSTEES

The trustees received no remuneration during the period.  
The liability of the individual trustees is limited to £1 under the CIO's constitution.

#### 3. TANGIBLE FIXED ASSETS

	Minibus	Equipment	Total
Cost	£	£	£
Balance as at 1 November 2019	3,223	10,558	13,781
Additions at Cost	-	-	-
Sale of Equipment	-	572	(572)
Donation of Assets	(3,223)	(9,986)	(13,209)
	<hr/>	<hr/>	<hr/>
Balance as at 31 October 2020	0	0	0
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>	1,740	4,217	5,957
Balance as at 1 November 2019	-	-	-
Charge for the period	1,740	4,217	5,957
Reduction on Disposal	-	-	-
	<hr/>	<hr/>	<hr/>
Balance as at 31 October 2020	0	0	0
	<hr/>	<hr/>	<hr/>
<b>Net Book Values</b>	1,483	6,341	7,824
as at 31 October 2019	<hr/>	<hr/>	<hr/>
	-	-	-
as at 31 October 2020	<hr/>	<hr/>	<hr/>

#### 4. DEBTORS

	£
Debtors	-
Prepayments and accrued income	-
	<hr/>
	-
	<hr/>

#### 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Accruals	4529
	<hr/>
	4529
	<hr/>

#### 6. TRANSACTIONS WITH TRUSTEES

During the period, the CIO reimbursed trustees for charity expenses originally met by the trustees. There was no amount owing to any trustee at the year end.