

REGISTERED CHARITY NUMBER: 287857

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2022  
for  
Christian Youth Enterprises

A J Bennewith FCA, FCPA, FFA, FFTA,  
FIPA, DChA, FRSA  
3 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU

**Christian Youth Enterprises**

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**for the Year Ended 31 December 2022**

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## **Christian Youth Enterprises**

### **Report of the Trustees** **for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

The principal objective of the charity throughout the current and previous years has been the raising of funds to enable disadvantaged young people to attend Christian camps, and to enable advice, training and consultancy to be provided for outdoor activity, camp and conference centre leaders in UK and internationally.

#### **ACHIEVEMENT AND PERFORMANCE**

The Secretary of the trust has been able to support the objects of the charity as follows:

- The charity has continued to support those who have been assessed as most able to benefit from camps, training courses and other Christian activities held in an outdoor environment.  
In 2022 the bursary funds held were transferred to the associated Charity, Christian Youth Enterprises Sailing Centre, with the restriction that the funds transferred were to be used to assist individuals attending events who might not have been able to attend otherwise. This is identical to the purpose for which they were collected, and the criteria for disbursement.
- Giving regular management, advisory and fundraising support to CYE Sailing Centre and to other charitable organisations with similar aims to CYE, particularly Christian Camping International.

#### **FINANCIAL REVIEW**

The results for the year are set out in the annexed Statement of Financial Activities.

#### **FUTURE PLANS**

The charity intends to continue to carry out its objectives for the foreseeable future. Plans in the next three years include visits to various countries to support leaders, and reestablishing coaching for Christian Camping leaders internationally.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a trust deed dated 1 September 1983 and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

287857

##### **Principal address**

Journeys End  
Avenue Road  
Cranleigh  
GU6 7LL

##### **Trustees**

R Smith  
N Rees

Christian Youth Enterprises

Report of the Trustees  
for the Year Ended 31 December 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

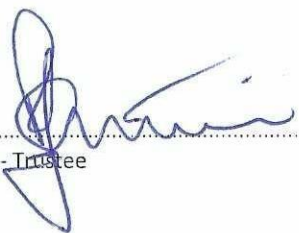
**Independent Examiner**

A J Bennewith  
A J Bennewith FCA, FCPA, FFA, FFTA,  
FIPA, DChA, FRSA  
3 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU

**Secretary**

N Doney

Approved by order of the board of trustees on 12/9/23 and signed on its behalf by:

A handwritten signature in blue ink, appearing to be 'R Smith', written over a dotted line.

R Smith - Trustee

**Independent Examiner's Report to the Trustees of  
Christian Youth Enterprises**

**Independent examiner's report to the trustees of Christian Youth Enterprises**

I report to the charity trustees on my examination of the accounts of Christian Youth Enterprises (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

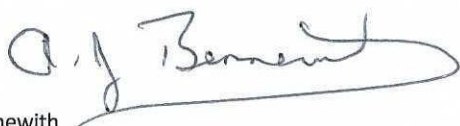
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



A J Bennewith

A J Bennewith FCA, FCPA, FFA, FFTA,  
FIPA, DChA, FRSA  
3 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU

Date: .....

12 / 9 / 23

**Christian Youth Enterprises**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		30,243	1	30,244	22,517
<b>Charitable activities</b>					
Charitable		-	705	705	8,849
<b>Total</b>		<u>30,243</u>	<u>706</u>	<u>30,949</u>	<u>31,366</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable		<u>27,000</u>	<u>33,015</u>	<u>60,015</u>	<u>35,458</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>3,243</u>	<u>(32,309)</u>	<u>(29,066)</u>	<u>(4,092)</u>
Transfers between funds	6	<u>(420)</u>	<u>420</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>2,823</u>	<u>(31,889)</u>	<u>(29,066)</u>	<u>(4,092)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>2,790</u>	<u>31,889</u>	<u>34,679</u>	<u>38,771</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>5,613</u></u>	<u><u>-</u></u>	<u><u>5,613</u></u>	<u><u>34,679</u></u>

The notes form part of these financial statements

**Christian Youth Enterprises**

**Balance Sheet**  
**31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	4	-	-	-	248
Cash at bank		6,213	-	6,213	35,714
		<u>6,213</u>	<u>-</u>	<u>6,213</u>	<u>35,962</u>
<b>CREDITORS</b>					
Amounts falling due within one year	5	(600)	-	(600)	(1,283)
		<u>5,613</u>	<u>-</u>	<u>5,613</u>	<u>34,679</u>
<b>NET CURRENT ASSETS</b>					
		<u>5,613</u>	<u>-</u>	<u>5,613</u>	<u>34,679</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>5,613</u>	<u>-</u>	<u>5,613</u>	<u>34,679</u>
<b>NET ASSETS</b>		<u>5,613</u>	<u>-</u>	<u>5,613</u>	<u>34,679</u>
<b>FUNDS</b>	6				
Unrestricted funds				5,613	2,790
Restricted funds				-	31,889
<b>TOTAL FUNDS</b>				<u>5,613</u>	<u>34,679</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....12/9/23.....  
and were signed on its behalf by:

  
.....  
R Smith - Trustee

The notes form part of these financial statements



**Notes to the Financial Statements**  
**for the Year Ended 31 December 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	22,517	-	22,517
<b>Charitable activities</b>			
Charitable	-	8,849	8,849
<b>Total</b>	<u>22,517</u>	<u>8,849</u>	<u>31,366</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable	27,000	8,458	35,458
<b>NET INCOME/(EXPENDITURE)</b>	(4,483)	391	(4,092)
Transfers between funds	(31,498)	31,498	-
<b>Net movement in funds</b>	<u>(35,981)</u>	<u>31,889</u>	<u>(4,092)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	38,771	-	38,771
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>2,790</u></u>	<u><u>31,889</u></u>	<u><u>34,679</u></u>

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22 £	31.12.21 £
Prepayments and accrued income	-	248

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

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

	31.12.22	31.12.21
	£	£
Other creditors	600	1,283
	<u>600</u>	<u>1,283</u>

**6. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	2,790	3,243	(420)	5,613
<b>Restricted funds</b>				
Bursary fund	31,889	(32,309)	420	-
<b>TOTAL FUNDS</b>	<u>34,679</u>	<u>(29,066)</u>	<u>-</u>	<u>5,613</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	30,243	(27,000)	3,243
<b>Restricted funds</b>			
Bursary fund	706	(33,015)	(32,309)
<b>TOTAL FUNDS</b>	<u>30,949</u>	<u>(60,015)</u>	<u>(29,066)</u>

**Comparatives for movement in funds**

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	38,771	(4,483)	(31,498)	2,790
<b>Restricted funds</b>				
Bursary fund	-	391	31,498	31,889
<b>TOTAL FUNDS</b>	<u>38,771</u>	<u>(4,092)</u>	<u>-</u>	<u>34,679</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**6. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	22,517	(27,000)	(4,483)
<b>Restricted funds</b>			
Bursary fund	8,849	(8,458)	391
<b>TOTAL FUNDS</b>	<u>31,366</u>	<u>(35,458)</u>	<u>(4,092)</u>

The 'Bursary' fund is to assist in the cost of training and other activities to enhance applicant's personal and spiritual development.

**7. RELATED PARTY DISCLOSURES**

CYE has historically had a close association with Christian Youth Enterprises Sailing Centre (charity number) 293781.

In 2022 the bursary funds held were transferred to the associated Charity, Christian Youth Enterprises Sailing Centre, with the restriction that the funds transferred were to be used to assist individuals attending events who might not have been able to attend otherwise. This is identical to the purpose for which they were collected, and the criteria for disbursement.

**8. INDEPENDENT EXAMINER'S REMUNERATION**

	2022 £	2021 £
Independent Examiner's remuneration	<u>600</u>	<u>600</u>