

REGISTERED CHARITY NUMBER: 287857

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Christian Youth Enterprises

A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Christian Youth Enterprises

Contents of the Financial Statements
for the Year Ended 31 December 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8

Christian Youth Enterprises

Report of the Trustees **for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 year has been the raising of funds to enable advice, training and consultancy to be provided for outdoor activity, camp and conference centre leaders in UK and internationally.

ACHIEVEMENTS AND PERFORMANCE

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

- Leading courses and other Christian activities held in an outdoor environment.
- Acting as a conduit for donations transferred to the associated Charity, Christian Youth Enterprises Sailing Centre, with the restriction, unless stated otherwise that the funds transferred were to be used to assist individuals attending events who might not have been able to attend otherwise.
- 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, organising an international conference and re-establishing 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 2024

REFERENCE AND ADMINISTRATIVE DETAILS

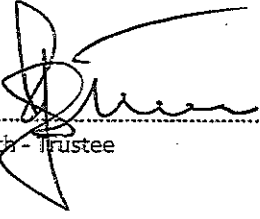
Independent Examiner

A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Secretary

N Doney

Approved by order of the board of trustees on 24/9/25 and signed on its behalf by:


.....
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 Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As trustees of the Charity 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 Charity'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 Charity 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
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

A. J. Bennewith

Date: 9 October 2025

Christian Youth Enterprises

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>80,736</u>	<u>-</u>	<u>80,736</u>	<u>24,369</u>
 EXPENDITURE ON					
Charitable activities					
Charitable		<u>82,996</u>	<u>-</u>	<u>82,996</u>	<u>27,120</u>
 NET INCOME/(EXPENDITURE)		(2,260)	-	(2,260)	(2,751)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,862</u>	<u>-</u>	<u>2,862</u>	<u>5,613</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>602</u></u>	<u><u>-</u></u>	<u><u>602</u></u>	<u><u>2,862</u></u>

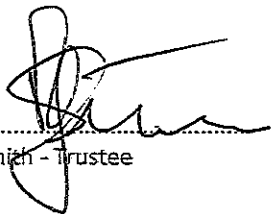
The notes form part of these financial statements

Christian Youth Enterprises

Balance Sheet
31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
CURRENT ASSETS					
Cash at bank		1,322	-	1,322	3,582
CREDITORS					
Amounts falling due within one year	4	(720)	-	(720)	(720)
NET CURRENT ASSETS		<u>602</u>	<u>-</u>	<u>602</u>	<u>2,862</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>602</u>	<u>-</u>	<u>602</u>	<u>2,862</u>
NET ASSETS		<u>602</u>	<u>-</u>	<u>602</u>	<u>2,862</u>
FUNDS	5				
Unrestricted funds				<u>602</u>	<u>2,862</u>
TOTAL FUNDS				<u>602</u>	<u>2,862</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24/9/25 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 2024

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Christian Youth Enterprises

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>24,369</u>	<u>-</u>	<u>24,369</u>
EXPENDITURE ON			
Charitable activities			
Charitable	<u>27,120</u>	<u>-</u>	<u>27,120</u>
NET INCOME/(EXPENDITURE)	(2,751)	-	(2,751)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>5,613</u>	<u>-</u>	<u>5,613</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>2,862</u></u>	<u><u>-</u></u>	<u><u>2,862</u></u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other creditors	<u>720</u>	<u>720</u>

5. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	<u>2,862</u>	<u>(2,260)</u>	<u>602</u>
TOTAL FUNDS	<u><u>2,862</u></u>	<u><u>(2,260)</u></u>	<u><u>602</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>80,736</u>	<u>(82,996)</u>	<u>(2,260)</u>
TOTAL FUNDS	<u><u>80,736</u></u>	<u><u>(82,996)</u></u>	<u><u>(2,260)</u></u>

Christian Youth Enterprises

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	5,613	(2,751)	2,862
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>5,613</u>	<u>(2,751)</u>	<u>2,862</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,369	(27,120)	(2,751)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,369</u>	<u>(27,120)</u>	<u>(2,751)</u>

6. RELATED PARTY DISCLOSURES

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

In 2024, a legacy of £71,396.43 received was paid out as a grant to the associated Charity, Christian Youth Enterprises Sailing Centre.

7. INDEPENDENT EXAMINER'S REMUNERATION

	2024 £	2023 £
Independent Examiner's remuneration	<u>600</u>	<u>600</u>