

CHC EVANGELISM TRUST

England & Wales - Charity number 1075391

Details

Other names CRICCIETH HOLIDAY CLUB EVANGELISM TRUST

Status Registered

Legal form Charitable company

Company number 03586366

Registered 1999-05-07

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

Contact

Address Rhiw Afon
Rhoslan
Criccieth
Gwynedd
LL52 0NR

Phone 01766530209

Email andrewbrad@btinternet.com

Website www.criccieth.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN CRICCIETH AND THE SURROUNDING AREA AND ELSEWHERE IN THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "THE TRUSTEES") MAY FROM TIME TO TIME THINK FIT TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN THE SAID COUNTY AND IN CRICCIETH AND THE SURROUNDING AREA AND ELSEWHERE IN THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT

Activities: The advancement of the Christin Faith particularly through the provision of youth and community activities and accommodation

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People

Geography

- **Area of benefit:** WORLDWIDE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£26,696	£32,419	-	-
2024-03-31	£26,320	£81,731	-	-
2023-03-31	£23,319	£17,638	-	-
2022-03-31	£36,259	£32,900	-	-
2021-03-31	£29,375	£10,327	-	-

Trustees

Name	Role	Appointed
ALISON BRADLEY		
ANDREW BRADLEY		
DAVID ALAN BUTT		
Kate Fehler		2017-11-25
MARY ANN BUTT		2017-11-25
MATTHEW BENJAMIN BLAKE		2013-08-28
Mary-Rose Brennan		2017-11-25
SIMON BRENNAN		2017-11-25

CHC EVANGELISM TRUST

England & Wales - Charity number 1075391

Accounts

Registered Charity Number: 1075391

Company number: 03586366

CHC Evangelism Trust

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2025

CHC Evangelism Trust

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CHC Evangelism Trust

Legal and administrative information for the year ended 31 March 2025

Trustees

Andrew Bradley	Chair until 24 October 2024
Matthew Blake	Chair from 24 October 2024
Alison Bradley	Company secretary until 24 October 2024
Simon Brennan	Company secretary from 24 October 2024
Kate Fehler	Treasurer
David Butt	
Mary Butt	
Mary-Rose Brennan	

Charity number

1075391

Company number

03586366

Registered address

Rhiw Afon
Rhoslan
Criccieth
Gwynedd
LL52 0NR

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

CHC Evangelism Trust

Trustees' annual report For the year ended 31 March 2025

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Structure, governance and management

CHC Evangelism Trust (CHCET) is a charitable company limited by guarantee and governed by its Memorandum and Articles of Association incorporated on 24 June 1998 amended by special resolution in August 2009 and registered as a charity on 7 May 1999.

Trustees are appointed as required at the annual general meeting. Each member of the charity undertakes to contribute an amount not exceeding £10 if the charity is wound up.

Objectives and activities

The objectives of the charity are:

- To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Criccieth and the surrounding area and elsewhere in the United Kingdom or the world as the directors of the charity (herein called "the Trustees") may from time to time think fit.
- To promote and fulfil such other charitable purposes beneficial to the community in the said county and in Criccieth and the surrounding area and elsewhere in the world as the Trustees may from time to time think fit.

The principal activity of the Trust is to advance the Christian faith particularly through the provision of youth and community activities and the provision of accommodation in Criccieth, North Wales. These activities are carried out by volunteers.

In shaping our activities for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)', and, in particular, the specific guidance on charities for the advancement of religion.

Achievements & Performance

The main activity of the Trust is to support the work of the Criccieth Holiday Club which has been taking place for a fortnight in August each year for over a century. There is a focus on teaching the Bible to children, young people and adults through age-appropriate events. In the mornings, age groups meet for different activities including drama, storytelling, singing, craft and Bible study. In the afternoons, activities include games on the beach, tide fights, challenges, and afternoon teas for the adults, with a Bible thought to round things off. During the fortnight there are lunchtime Beach Specials and evening family events such as a family craft night, film nights, open mic night and treasure hunts. The team includes students, young adults, and experienced team members, some having attended the Holiday Club as children themselves. Many team members return year after year, and the mission works closely with the local churches with the aim of holiday makers and locals experiencing Jesus for themselves.

CHC Evangelism Trust

Trustees' annual report For the year ended 31 March 2025

Achievements & Performance (continued)

The Holiday Club fortnight in August 2024 was based on Mark's gospel under the title "Heroes Academy". Whilst overall numbers were lower than in previous years, the team were encouraged by the number of local families involved, with approximately half of the children attending living in the area. We had some venue changes this year, with the older teenage group meeting at The Nest on the High Street, a community space owned by a local Christian family. A generous donation to the Trust enabled the purchase of two marquees which were set up behind Criccieth Family Church and proved to be a great space for the baby and toddler group.

Finding suitable venues for the different age groups in the town remains a challenge, and hiring these is a major source of expenditure for the Holiday Club. The Trustees are very grateful for gifts which have enabled the hire of Criccieth Memorial Hall (for use by the two primary school age groups), hire of Capel Y Traeth (for use by the adults' group), and the investment in the marquees.

The partnership with Criccieth Family Church continues to be strengthened, and a half-termly children's Saturday Club and Friday night Youth Group have been established by the church providing year-round continuity of outreach to local families.

The refurbishment programme for the Neptune hotel progressed further with redecoration of some of the bedrooms and new carpets installed at a cost of £6,500. A refresh of the bedroom furniture and bathroom fittings was also carried out.

Financial Review and Reserves Policy

The Statement of Financial Activities shows the financial results of the Trust for the year and the Balance Sheet shows the net assets of the Trust at £110,555. The position shown by both reports is very satisfactory.

The Trustees have agreed that free reserves should be maintained at £15,000, considered a level sufficient to cover regular expenditure for one year. Free reserves as at 31 March 2025 (general funds, excluding fixed assets) were £30,120 (2024: £47,643).

Plans for Future Periods

August 2025 saw a further fortnight of Holiday Club events, with the theme "The Big Dig – digging into God's big story". The morning teaching in age groups followed a Bible overview programme, and the Beach Specials and afternoon Bible thoughts explored different encounters with Jesus in the gospels. Many local children attended and families particularly enjoyed the Egyptian themed escape room event. All of the venues from the previous year were available and worked well for the different age groups, except for the Adults group who will need to look again for a suitable venue in 2026

Further plans for developing the Neptune include replacing the bath on the top floor with two additional showers and a new toilet, and replacing the ground floor carpets.

The Trustees consider that the Trust will be able to continue meeting its charitable objectives and can continue as a going concern for a further 12 months from when the financial statements are approved.

CHC Evangelism Trust

Trustees' annual report For the year ended 31 March 2025

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 13 November 2025.

Signed on its behalf by:

Kate Fehler

K Fehler
Trustee

Independent examiner's report to the trustees of CHC Evangelism Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

S Cochrane

Signed:

Susan Cochrane, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

14 Nov 2025

Date:

CHC Evangelism Trust
Statement of financial activities
(incorporating the income and expenditure account)
For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Income from:							
Grants & donations	2	4,985	6,606	11,591	5,390	3,044	8,434
Charitable activities	3	4,030	-	4,030	6,023	-	6,023
Investments	4	11,075	-	11,075	11,863	-	11,863
		20,090	6,606	26,696	23,276	3,044	26,320
Expenditure on:							
Charitable activities	5	26,613	5,806	32,419	79,887	1,844	81,731
		26,613	5,806	32,419	79,887	1,844	81,731
Net income/(expenditure)		(6,523)	800	(5,723)	(56,611)	1,200	(55,411)
Transfers between funds	12	-	-	-	-	-	-
Net movement in funds		(6,523)	800	(5,723)	(56,611)	1,200	(55,411)
Total funds brought forward		115,078	1,200	116,278	171,689	-	171,689
Total funds carried forward		108,555	2,000	110,555	115,078	1,200	116,278

CHC Evangelism Trust
Balance Sheet
As at 31 March 2025

	Notes	Total 2025 £	Total 2024 £
Fixed assets	6	<u>67,435</u>	<u>67,435</u>
Current assets			
Debtors	7	2,821	5,556
Cash at bank and in hand		<u>41,482</u>	<u>44,426</u>
Total current assets		44,303	49,982
Creditors: amounts falling due within one year	8	(1,183)	(1,139)
Net current assets		<u>43,120</u>	<u>48,843</u>
Total assets less current liabilities		<u>110,555</u>	<u>116,278</u>
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u>110,555</u>	<u>116,278</u>
Represented by:			
Funds of the Charity			
General funds		97,555	115,078
Designated funds	9	<u>11,000</u>	-
Unrestricted funds		108,555	115,078
Restricted funds	10	<u>2,000</u>	<u>1,200</u>
	11	<u>110,555</u>	<u>116,278</u>

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

Approved by the Board of Trustees on 13 November 2025 and signed on behalf of the board by:

Kate Fehler

K Fehler
Trustee

CHC Evangelism Trust
Notes to the accounts
For the year ended 31 March 2025

1 Accounting Policies

(a) General

CHC Evangelism Trust is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

CHC Evangelism Trust meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income - revenue recognition

Income is recognised when the organisation has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income tax recoverable on gift aided donations is provided for in the year of the donation.

(c) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Grants payable

Grants payable are accounted for at the earlier of when they are paid or become constructive obligations.

(e) Tangible fixed assets

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they are of low value when they are written off on purchase.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment:	10% to 25% straight line
Freehold buildings; and	It is the policy of the charity to maintain properties to such a standard that their value is not impaired by the passage of time. The residual value is similar to it's initial cost therefore depreciation would be immaterial.
Leasehold property	

An impairment review is carried out annually on freehold buildings and leasehold properties.

(f) Mixed use properties - tangible fixed assets and investment properties

The property is held for both operational use, to provide accommodation for the team during the Holiday Club, and for investment purposes to generate an income to cover the costs of running and maintaining the property year round.

The trustees consider that the fair value of the investment property component cannot be measured reliably without undue cost or effort, therefore the entire properties are accounted for as property within tangible fixed assets.

Income generated from properties has been categorised as either income from charitable activities, or investment income, accordingly.

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2025

1 Accounting Policies - continued

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(h) Stock

Stock is included at the lower of cost or net realisable value.

(i) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

(j) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(k) Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated fund are funds set aside by the directors for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the funder.

(l) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(m) Going Concern

The financial statements have been prepared on a going concern basis as the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

2 Income from donations and grants

	Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£	£	£	£
Gifts and donations	4,016	5,976	9,992	4,235	2,574	6,809
Tax recoverable under gift aid	969	630	1,599	1,155	470	1,625
	4,985	6,606	11,591	5,390	3,044	8,434

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2025

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Holiday Club Team fees	3,145	-	3,145	2,195	-	2,195
Other income	885	-	885	3,828	-	3,828
	4,030	-	4,030	6,023	-	6,023

4 Income from investments

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Neptune Lettings	10,968	-	10,968	11,757	-	11,757
Bank interest	107	-	107	106	-	106
	11,075	-	11,075	11,863	-	11,863

5 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Holiday Club Team and resources	4,048	5,406	9,454	2,136	1,364	3,500
Utilities	5,610	-	5,610	1,689	-	1,689
Repairs and renewals	10,959	400	11,359	68,995	480	69,475
Cleaning	1,400	-	1,400	1,860	-	1,860
Insurance	2,478	-	2,478	3,160	-	3,160
Telephone, website and internet	926	-	926	673	-	673
Other costs	573	-	573	714	-	714
Legal and professional	34	-	34	90	-	90
Independent examiner's fee	585	-	585	570	-	570
	26,613	5,806	32,419	79,887	1,844	81,731

6 Tangible Fixed Assets

	Freehold and Leasehold Property £	Furniture & fittings £	Total £
Cost or Valuation			
At 31 March 2024	112,781	15,511	128,292
At 31 March 2025	112,781	15,511	128,292
Depreciation			
At 31 March 2024	45,346	15,511	60,857
At 31 March 2025	45,346	15,511	60,857
Net Book Value			
At 31 March 2025	67,435	-	67,435
At 30 March 2024	67,435	-	67,435

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2025

7 Debtors

	2025	2024
	£	£
Gift aid recoverable	1,579	1,625
Prepayments	1,242	3,931
	<u>2,821</u>	<u>5,556</u>

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	-	280
Accruals	1,183	859
	<u>1,183</u>	<u>1,139</u>

9 Designated funds

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
Neptune repairs and improvement fund	-	-	(9,000)	20,000	11,000
	<u>-</u>	<u>-</u>	<u>(9,000)</u>	<u>20,000</u>	<u>11,000</u>

Prior year comparative

	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Carried forward</i>
	£	£	£	£	£
<i>Neptune repairs and improvement fund</i>	<i>50,011</i>	<i>-</i>	<i>-</i>	<i>(50,011)</i>	<i>-</i>
	<u><i>50,011</i></u>	<u><i>-</i></u>	<u><i>-</i></u>	<u><i>(50,011)</i></u>	<u><i>-</i></u>

Neptune repairs and improvement fund

Funds designated for the repairs and improvement of the Neptune hotel.

10 Restricted funds

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
Holiday club	-	5,406	(5,406)	-	-
Neptune repairs and improvement	1,200	1,200	(400)	-	2,000
	<u>1,200</u>	<u>6,606</u>	<u>(5,806)</u>	<u>-</u>	<u>2,000</u>

Prior year comparative

	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Carried forward</i>
	£	£	£	£	£
<i>Holiday club</i>	<i>-</i>	<i>1,364</i>	<i>(1,364)</i>	<i>-</i>	<i>-</i>
<i>Neptune repairs and improvement</i>	<i>-</i>	<i>1,680</i>	<i>(480)</i>	<i>-</i>	<i>1,200</i>
	<u><i>-</i></u>	<u><i>3,044</i></u>	<u><i>(1,844)</i></u>	<u><i>-</i></u>	<u><i>1,200</i></u>

Holiday club

Donations made to support the work of the SU Criccieth Holiday Club.

Neptune repairs and improvement

Specific donations towards the Neptune repairs

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2025

11 Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total 2025 £
Tangible fixed assets	67,435	-	-	67,435
Net current assets	30,120	11,000	2,000	43,120
	<u>97,555</u>	<u>11,000</u>	<u>2,000</u>	<u>110,555</u>

Analysis of net assets between funds - prior year

	<i>General Funds £</i>	<i>Designated Funds £</i>	<i>Restricted Funds £</i>	<i>Total 2024 £</i>
<i>Tangible fixed assets</i>	<i>67,435</i>	<i>-</i>	<i>-</i>	<i>67,435</i>
<i>Net current assets</i>	<i>47,643</i>	<i>-</i>	<i>1,200</i>	<i>48,843</i>
	<u><i>115,078</i></u>	<u><i>-</i></u>	<u><i>1,200</i></u>	<u><i>116,278</i></u>

12 Trustees remuneration, benefits and expenses

No remuneration or expenses were paid to Trustee during the year (2024: £nil).

13 Related Party Transactions

Andrew and Alisons Bradley's son's company, Ninefootone Creative, looks after the website. The company was paid £82 during the year (2024: £70).

Donations give by trustees and their close families totalled £1,935 during the year, given without any restrictions (2024: £2,920). Restricted donations given by trustees and their close families totalled £nil during the year (2024: £nil).

There were no further related party transactions during the year.

CHC EVANGELISM TRUST

England & Wales - Charity number 1075391

Accounts

Registered Charity Number: 1075391
Company number: 03586366

CHC Evangelism Trust

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2024

CHC Evangelism Trust

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CHC Evangelism Trust

Legal and administrative information for the year ended 31 March 2024

Trustees

Andrew Bradley	Chair
Kate Fehler	Treasurer
Alison Bradley	
Matthew Blake	
David Butt	
Mary Butt	
Mary-Rose Brennan	
Simon Brennan	

Company Secretary

Alison Bradley

Charity number

1075391

Company number

03586366

Registered address

Rhiw Afon
Rhoslan
Criccieth
Gwynedd
LL52 0NR

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

CHC Evangelism Trust

Trustees' annual report For the year ended 31 March 2024

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Objectives and activities

The objectives of the charity are:

- To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Crickieth and the surrounding area and elsewhere in the United Kingdom or the world as the directors of the charity (herein called "the Trustees") may from time to time think fit.
- To promote and fulfil such other charitable purposes beneficial to the community in the said county and in Crickieth and the surrounding area and elsewhere in the world as the Trustees may from time to time think fit.

The principal activity of the Trust is to advance the Christian faith particularly through the provision of youth and community activities and the provision of accommodation in Crickieth, North Wales. These activities are carried out by volunteers.

In shaping our activities for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)', and, in particular, the specific guidance on charities for the advancement of religion.

Achievements & Performance

The main activity of the Trust is to support the work of the Crickieth Holiday Club which has been taking place for a fortnight in August each year for over a century. There is a focus on teaching the Bible to children, young people and adults through age-appropriate activities and family events. In the mornings, age groups meet for different activities including drama, storytelling, singing, craft and Bible study. In the afternoons, activities include games on the beach, tide fights, challenges, and afternoon teas for the adults, with a Bible thought to round things off. During the fortnight there are Beach Specials and evening family events such as a family craft night, film nights, open mic night and treasure hunts. The team includes students, young adults, and experienced team members, many having come as children themselves. Many members of the team return year after year and the mission works closely with the local churches to see holiday makers and locals experience Jesus for themselves.

CHC Evangelism Trust

Trustees' annual report For the year ended 31 March 2024

Achievements & Performance (continued)

The Holiday Club fortnight in August 2023 finally felt like a return to a pre-pandemic programme, with a full team and the return of Bible proclamation on the beach through lunchtime Beach Specials and Afternoon Antics Bible thoughts. Thanks to a generous donation to the Trust, the younger age groups were able to use the Memorial Hall again and did not face the challenges of working outside as in the previous two years. Publicity was improved, and when a cook was not available for the first week, members of Criccieth Family Church stepped up to provide evening meals for the team as well as the daily packed lunches. Average attendance at the events each day was over 80 and a good proportion of those attending were from non-church backgrounds.

Bookings for the Neptune hotel remained at pre-pandemic levels and the planned complete re-roof of the building was completed in July 2023 at a cost of £62,646, along with repairing and repainting the front elevation.

Financial Review and Reserves Policy

The Statement of Financial Activities shows the financial results of the Trust for the year and the Balance Sheet shows the net assets of the Trust at £116,278. The position shown by both reports is very satisfactory.

The Trustees have agreed that free reserves should be maintained at £15,000, considered a level sufficient to cover regular expenditure for one year. Free reserves as at 31 March 2024 (general funds, excluding fixed assets) were £47,643 (2023: £54,243).

Plans for Future Periods

August 2024 saw a further full fortnight of Criccieth Holiday Club events, with all age groups looking at Mark's gospel account under the theme of "Jesus the Superhero". Bible proclamation on the beach continued with twice weekly Beach Specials and Afternoon Antics taking place most days. Many local children attended and a number of new volunteers joined the team for the first time. Links with Criccieth Family Church continue to be strengthened in partnership with their new pastor Ray Forrest, and a half-termly children's Saturday Club run by the church is establishing links with local families.

Now that the re-wiring and re-roofing of the Neptune has been completed, plans for redecorating and refurbishing the bedrooms can move forward.

The Trustees consider that the Trust will be able to continue meeting its charitable objectives and can continue as a going concern for a further 12 months from when the financial statements are approved.

CHC Evangelism Trust

Trustees' annual report For the year ended 31 March 2024

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 24th October 2024 and signed on its behalf by:

Signature: 

Print name: KATE FEHLER

Position: TREASURER

Independent examiner's report to the trustees of CHC Evangelism Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Signed: S Cochrane
Susan Cochrane, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 13/11/2024

CHC Evangelism Trust
Statement of financial activities
(incorporating the income and expenditure account)
For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Income from:							
Grants & donations	2	5,390	3,044	8,434	4,275	425	4,700
Charitable activities	3	6,023	-	6,023	1,551	-	1,551
Investments	4	11,863	-	11,863	17,068	-	17,068
		23,276	3,044	26,320	22,894	425	23,319
Expenditure on:							
Charitable activities	5	79,887	1,844	81,731	17,213	425	17,638
Grants payable							
		79,887	1,844	81,731	17,213	425	17,638
Net income/(expenditure)		(56,611)	1,200	(55,411)	5,681	-	5,681
Net movement in funds		(56,611)	1,200	(55,411)	5,681	-	5,681
Total funds brought forward		171,689	-	171,689	166,008	-	166,008
Total funds carried forward		115,078	1,200	116,278	171,689	-	171,689

CHC Evangelism Trust
Balance Sheet
As at 31 March 2024

	Notes	Total 2024 £	Total 2023 £
Fixed assets	6	67,435	67,435
Current assets			
Debtors	7	5,556	3,374
Cash at bank and in hand		44,426	101,389
Total current assets		49,982	104,763
Creditors: amounts falling due within one year	8	(1,139)	(509)
Net current assets		48,843	104,254
Total assets less current liabilities		116,278	171,689
Creditors: amounts falling due after more than one year		-	-
Total net assets		116,278	171,689
Represented by:			
Funds of the Charity			
General funds		115,078	121,678
Designated funds	9	-	50,011
Unrestricted funds		115,078	171,689
Restricted funds	11	1,200	-
	11	116,278	171,689

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

Approved by the Board of Trustees on 24th Oct 2024 and signed on behalf of the board by:



Print name: KATE FEHLER

Position: TREASURER

CHC Evangelism Trust
Notes to the accounts
For the year ended 31 March 2024

1 Accounting Policies

(a) General

CHC Evangelism Trust is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

CHC Evangelism Trust meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income - revenue recognition

Income is recognised when the organisation has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income tax recoverable on gift aided donations is provided for in the year of the donation.

(c) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Grants payable

Grants payable are accounted for at the earlier of when they are paid or become constructive obligations.

(e) Tangible fixed assets

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they are of low value when they are written off on purchase.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment: 10% to 25% straight line

Freehold buildings; and

Leasehold property

It is the policy of the charity to maintain properties to such a standard that their value is not impaired by the passage of time. The residual value is similar to it's initial cost therefore depreciation would be immaterial.

An impairment review is carried out annually on freehold buildings and leasehold properties.

(f) Mixed use properties - tangible fixed assets and investment properties

The property is held for both operational use, to provide accommodation for the team during the Holiday Club, and for investment purposes to generate an income to cover the costs of running and maintaining the property year round.

The trustees consider that the fair value of the investment property component cannot be measured reliably without undue cost or effort, therefore the entire properties are accounted for as property within tangible fixed assets.

Income generated from properties has been categorised as either income from charitable activities, or investment income, accordingly.

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2024

1 Accounting Policies - continued

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(h) Stock

Stock is included at the lower of cost or net realisable value.

(i) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

(j) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(k) Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the funder.

(l) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(m) Going Concern

The financial statements have been prepared on a going concern basis as the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

2 Income from donations and grants

	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£	£	£	£
Gifts and donations	4,235	2,574	6,809	3,420	395	3,815
Tax recoverable under gift aid	1,155	470	1,625	855	30	885
	5,390	3,044	8,434	4,275	425	4,700

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2024

6 Tangible Fixed Assets

	Freehold and Leasehold Property £	Furniture & fittings £	Total £
Cost or Valuation			
At 1 April 2023	112,781	15,511	128,292
At 31 March 2024	<u>112,781</u>	<u>15,511</u>	<u>128,292</u>
Depreciation			
At 1 April 2023	45,346	15,511	60,857
At 31 March 2024	<u>45,346</u>	<u>15,511</u>	<u>60,857</u>
Net Book Value			
At 31 March 2024	<u>67,435</u>	<u>-</u>	<u>67,435</u>
At 31 March 2023	<u>67,435</u>	<u>-</u>	<u>67,435</u>

7 Debtors

	2024 £	2023 £
Gift aid recoverable	1,625	885
Prepayments	3,931	2,489
	<u>5,556</u>	<u>3,374</u>

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	280	-
Accruals	859	509
	<u>1,139</u>	<u>509</u>

9 Designated funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Neptune repairs and improvement fund	50,011	-	-	(50,011)	-
	<u>50,011</u>	<u>-</u>	<u>-</u>	<u>(50,011)</u>	<u>-</u>
<i>Prior year comparative</i>	<i>Brought forward £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Carried forward £</i>
<i>Neptune repairs and improvement fund</i>	<i>50,011</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>50,011</i>
	<u><i>50,011</i></u>	<u><i>-</i></u>	<u><i>-</i></u>	<u><i>-</i></u>	<u><i>50,011</i></u>

Neptune repairs and improvement fund

Funds designated for the repairs and improvement of the Neptune hotel. The transfer contributes towards the roof replacement works that were carried out in the year.

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2024

10 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Holiday club	-	1,364	(1,364)	-	-
Neptune repairs and improvement	-	1,680	(480)	-	1,200
	<u>-</u>	<u>3,044</u>	<u>(1,844)</u>	<u>-</u>	<u>1,200</u>

Prior year comparative

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
<i>Holiday club</i>	-	425	(425)	-	-
	<u>-</u>	<u>425</u>	<u>(425)</u>	<u>-</u>	<u>-</u>

Holiday club

Donations made to support the work of the SU Crickieth Holiday Club.

Neptune repairs and improvement

Specific donations towards the Neptune repairs

11 Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total 2024 £
Tangible fixed assets	67,435	-	-	67,435
Net current assets	47,643	-	1,200	48,843
	<u>115,078</u>	<u>-</u>	<u>1,200</u>	<u>116,278</u>

Analysis of net assets between funds - prior year

	General Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
<i>Tangible fixed assets</i>	67,435	-	-	67,435
<i>Net current assets</i>	54,243	50,011	-	104,254
	<u>121,678</u>	<u>50,011</u>	<u>-</u>	<u>171,689</u>

12 Trustees remuneration, benefits and expenses

No remuneration or expenses were paid to Trustee during the year (2023: £nil).

13 Related Party Transactions

Andrew and Alison Bradley's son's company, Ninefootone Creative, looks after the website. The company was paid £70 during the year (2023: £82).

Donations give by trustees and their close families totalled £2,920 during the year, given without any restrictions (2023: £2,160). Restricted donations given by trustees and their close families totalled £nil during the year (2023: £nil).

There were no further related party transactions during the year.

CHC EVANGELISM TRUST

England & Wales - Charity number 1075391

Accounts

Registered Charity Number: 1075391
Company number: 03586366

CHC Evangelism Trust

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2022

CHC Evangelism Trust

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CHC Evangelism Trust

Legal and administrative information for the year ended 31 March 2022

Trustees

Andrew Bradley

Chair

Kate Fehler

Treasurer

Alison Bradley

Mary Blake

Resigned 1 November 2021

Paul Blake

Resigned 1 November 2021

Matthew Blake

David Butt

Mary Butt

Andrew Fehler

David Owen

Mary-Rose Brennan

Simon Brennan

Company Secretary

Alison Bradley

Charity number

1075391

Company number

03586366

Registered address

Rhiw Afon

Rhoslan

Criccieth

Gwynedd

LL52 0NR

Independent Examiner

Susan Cochrane, FCA

Employee of:

VAS Community Accountancy

The Circle

33 Rockingham Lane

Sheffield

S1 4FW

CHC Evangelism Trust

Trustees' annual report

For the year ended 31 March 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Structure, governance and management

CHC Evangelism Trust (CHCET) is a charitable company limited by guarantee and governed by its Memorandum and Articles of Association incorporated on 24 June 1998 amended by special resolution in August 2009 and registered as a charity on 7 May 1999.

Trustees are appointed as required at the annual meeting.

Each member of the charity undertakes to contribute an amount not exceeding £10 if the charity is wound up.

Objectives and activities

The objectives of the charity are:

- To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Criccieth and the surrounding area and elsewhere in the United Kingdom or the world as the directors of the charity (herein called "the trustees") may from time to time think fit;
- To promote and fulfil such other charitable purposes beneficial to the community in the said county and in Criccieth and the surrounding area and elsewhere in the world as the trustees may from time to time think fit.

The principle activity of the Trust is to advance the Christian faith particularly through the provision of youth and community activities and the provision of accommodation in Criccieth, North Wales. These activities are carried out by volunteers.

In shaping our activities for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements & Performance

During the year, the activities of the Trust continued to be affected by the Covid 19 pandemic and the associated restrictions in Wales. The Holiday Club took place in person in August 2021 but for one week only, and with mainly outdoor activities in small groups in order to comply with Covid restrictions still in place at the time. Permission for the Holiday Club to go ahead was only given a fortnight before it was due to start, and large gatherings on the beach were not allowed.

The Neptune hotel continued to be used during the period and the group of power linesmen returned for most of the year, moving out only during the Winter months and to accommodate other bookings during the Summer.

The sale of the lease of 50 High Street, site of the former Roots bookshop, was finally completed on 7 October 2021, and the first phase of upgrading the Neptune Hotel was carried out in January 2022 with a complete rewiring of the building.

CHC Evangelism Trust

Trustees' annual report - continued For the year ended 31 March 2022

Support of Trobwynt Trust

The Trust's financial support to Trobwynt totalled £2,500 during the year ended 31 March 2022.

The Trobwynt Trust has not had any workers and therefore no regular expenditure since September 2021. The Trustees therefore decided to suspend the monthly grant payments from this date until a way forward for the work can be found.

Simon Brennan remains a member of the Trobwynt Board and Andrew Bradley continues as Treasurer. The Trustees remain in regular contact with the Trobwynt board and are fully supportive of the vision for local Youth Workers on the Llyn peninsular, supporting and extending the work of the Holiday Club.

Financial Review and Reserves Policy

The Statement of Financial Activities shows the financial results of the Trust for the year and the Balance Sheet shows the net assets of the Trust at £166,008. The position shown by both reports is very satisfactory.

The trustees have agreed that free reserves should be maintained at £15,000, considered a level sufficient to cover regular expenditure for one year. Free reserves as at 31 March 2022 (general funds, excluding fixed assets) were £48,562 (2021: £26,209).

In addition, a designated fund to cover the repair and maintenance of the Neptune Hotel is held. The fund balance at 31 March 2022 was £50,011.

Plans for Future Periods

Following the lifting of all remaining Covid restrictions in Spring 2022, a two week programme has been planned for the Holiday Club in August 2022. However team numbers are low, with many previous team unable to return, so some activities will need to be scaled back accordingly with the Beach Special not returning just yet.

A full re-roof is planned for the Neptune during Autumn 2022, with further upgrading to take place including re-decorating and re-furnishing of the bedrooms.

The Trustees consider that the Trust will be able to continue meeting its charitable objectives and can continue as a going concern for a further 12 months from when the financial statements are approved.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 5th November 2022 and signed on its behalf by:



Print name: KATE FEHLER

Position: TREASURER

Independent Examiner's report to the trustees of CHC Evangelism Trust ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Signed: S Cochrane
Susan Cochrane, FCA
Employee of:
VAS Community Accountancy
The Circle
33, Rockingham Lane
Sheffield
S1 4FW

Date: 7 November 22

CHC Evangelism Trust
Statement of financial activities
(incorporating the income and expenditure account)
For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Income from:							
Grants & donations	2	4,714	640	5,354	15,851	350	16,201
Charitable activities	3	1,038	-	1,038	161	-	161
Investments	4	29,074	-	29,074	13,013	-	13,013
Profit on disposal of fixed assets		793	-	793	-	-	-
		35,619	640	36,259	29,025	350	29,375
Expenditure on:							
Charitable activities	5	29,551	849	30,400	7,686	141	7,827
Grants payable	6	2,500	-	2,500	2,500	-	2,500
		32,051	849	32,900	10,186	141	10,327
Net income/(expenditure)		3,568	(209)	3,359	18,839	209	19,048
Net movement in funds		3,568	(209)	3,359	18,839	209	19,048
Total funds brought forward		162,440	209	162,649	143,601	-	143,601
Total funds carried forward		166,008	-	166,008	162,440	209	162,649

CHC Evangelism Trust
Balance Sheet
As at 31 March 2022

	Notes	Total 2022 £	Total 2021 £
Fixed assets	7	67,435	124,542
Current assets			
Debtors	8	1,763	1,739
Cash at bank and in hand		97,699	36,817
Stock		-	-
Total current assets		99,462	38,556
Creditors: amounts falling due within one year	9	(889)	(449)
Net current assets		98,573	38,107
Total assets less current liabilities		166,008	162,649
Creditors: amounts falling due after more than one year		-	-
Total net assets		166,008	162,649
Represented by:			
Funds of the Charity			
General funds		115,997	150,751
Designated funds	10	50,011	11,689
Unrestricted funds		166,008	162,440
Restricted funds	11	-	209
	12	166,008	162,649

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

Approved by the Board of Trustees on 5th Nov 2022 and signed on behalf of the board by:



Print name: KATE FEHLER

Position: TREASURER

CHC Evangelism Trust
Notes to the accounts
For the year ended 31 March 2022

1 Accounting Policies

(a) General

CHC Evangelism Trust is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

CHC Evangelism Trust meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income - revenue recognition

Income is recognised when the organisation has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income tax recoverable on gift aided donations is provided for in the year of the donation.

(c) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Grants payable

Grants payable are accounted for at the earlier of when they are paid or become constructive obligations.

(e) Tangible fixed assets

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they are of low value when they are written off on purchase.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment: 10% to 25% straight line

Freehold buildings; and Leasehold property It is the policy of the charity to maintain properties to such a standard that their value is not impaired by the passage of time. The residual value is similar to it's initial cost therefore depreciation would be immaterial.

An impairment review is carried out annually on freehold buildings and leasehold properties.

(f) Mixed use properties - tangible fixed assets and investment properties

The properties are held for both operational use, to provide accommodation for the team during Holiday Club, and to run the bookshop, and for investment purposes to generate an income to cover the costs of running and maintaining the properties year round.

The trustees consider that the fair value of the investment property component cannot be measured reliably without undue cost or effort, therefore the entire properties are accounted for as property within tangible fixed assets.

Income generated from properties has been categorised as either income from charitable activities, or investment income, accordingly.

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2022

1 Accounting Policies - continued

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(h) Stock

Stock is included at the lower of cost or net realisable value.

(i) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

(j) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(k) Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the funder.

(l) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(m) Going Concern

The financial statements have been prepared on a going concern basis as the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

2 Income from donations and grants

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£	£	£	£
Gifts and donations	3,815	610	4,425	4,745	320	5,065
Tax recoverable under gift aid	899	30	929	1,106	30	1,136
Government grants	-	-	-	10,000	-	10,000
	4,714	640	5,354	15,851	350	16,201

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2022

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£	£	£	£
Neptune lettings - Holiday club	980	-	980	-	-	-
Other income	58	-	58	161	-	161
	1,038	-	1,038	161	-	161

4 Income from investments

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£	£	£	£
Neptune Lettings	29,004	-	29,004	12,990	-	12,990
Bank interest	70	-	70	23	-	23
	29,074	-	29,074	13,013	-	13,013

5 Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£	£	£	£
Resources team expenditure	957	849	1,806	-	141	141
Utilities	2,860	-	2,860	1,453	-	1,453
Repairs and renewals	19,934	-	19,934	180	-	180
cleaning	1,880	-	1,880	505	-	505
Insurance	2,135	-	2,135	1,888	-	1,888
Telephone, website and internet	576	-	576	534	-	534
Other costs	705	-	705	689	-	689
Depreciation	-	-	-	205	-	205
Legal and professional	-	-	-	1,812	-	1,812
Independent examiner's fee (including accountancy)	504	-	504	420	-	420
	29,551	849	30,400	7,686	141	7,827

6 Grants payable

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£	£	£	£
Trobwynt Trust - paid in the year	2,500	-	2,500	5,000	-	5,000
Trobwynt Trust - released	-	-	-	(2,500)	-	(2,500)
	2,500	-	2,500	2,500	-	2,500

The trustees review the payments made to Trobwynt Trust on an annual basis. Due to the Covid 19 pandemic the Trobwynt Trust currently has no workers and therefore no regular expenditure, in September 2021 the decision was made to suspend the monthly grant payments.

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2022

7 Tangible Fixed Assets

	Freehold and Leasehold Property £	Furniture & fittings £	Total £
Cost or Valuation			
At 1 April 2021	172,781	15,511	188,292
Disposals	(60,000)	-	(60,000)
At 31 March 2022	112,781	15,511	128,292
Depreciation			
At 1 April 2021	48,239	15,511	63,750
Eliminate on disposal	(2,893)	-	(2,893)
At 31 March 2022	45,346	15,511	60,857
Net Book Value			
At 31 March 2022	67,435	-	67,435
At 31 March 2021	124,542	-	124,542

8 Debtors

	2022 £	2021 £
Gift aid recoverable	929	1,136
Prepayments	834	603
	1,763	1,739

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	889	449
	889	449

10 Designated funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Neptune repairs and improvement fund	11,689	-	(19,578)	57,900	50,011
	11,689	-	(19,578)	57,900	50,011

Prior year comparative

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
<i>Neptune repairs and improvement fund</i>	<i>1,689</i>	<i>10,000</i>	<i>-</i>	<i>-</i>	<i>11,689</i>
	1,689	10,000	-	-	11,689

Neptune repairs and improvement fund

Funds designated for the repairs and improvement of the Neptune hotel.

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2022

11 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Holiday club	209	640	(849)	-	-
	209	640	(849)	-	-
<i>Prior year comparative</i>	<i>Brought forward £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Carried forward £</i>
<i>Holiday club</i>	<i>-</i>	<i>350</i>	<i>(141)</i>	<i>-</i>	<i>209</i>
	-	350	(141)	-	209

Holiday club

Donations made to support the work of the SU Criccieth Holiday Club.

12 Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
Tangible fixed assets	67,435	-	-	67,435
Net current assets	48,562	50,011	-	98,573
	115,997	50,011	-	166,008

Analysis of net assets between funds - prior year

	General Funds £	Designated Funds £	Restricted Funds £	Total 2020 £
<i>Tangible fixed assets</i>	<i>124,542</i>	<i>-</i>	<i>-</i>	<i>124,542</i>
<i>Net current assets</i>	<i>26,209</i>	<i>11,689</i>	<i>209</i>	<i>38,107</i>
	150,751	11,689	209	162,649

13 Trustees remuneration, benefits and expenses

No remuneration or expenses were paid to Trustee during the year (2021: £nil).

14 Related Party Transactions

Andrew Bradley, Chair, and Simon Brennan were also trustees of Trobwynt Trust during the year. The charity granted this trust £2,500 during the year (2021: £5,000) towards covering the cost of their youth worker. The charity is able to make donations to other charities having the same or similar objects. Trobwynt works in the local Churches to facilitate, train and encourage youth projects and to assist in relevant local events.

Andrew abstains from voting on any decisions regarding this or other grants considered by the charity, so that the conflict of interest is well managed.

Andrew and Alisons Bradley's son's company looks after the website. The company was paid £82 during the year (2021: £353).

Donations give by trustees and their close families totalled £2,335 during the year, given without any restrictions (2021: £3,065). Restricted donations given by trustees and their close families totalled £nil during the year (2021: £nil).

There were no further related party transactions during the year.

CHC EVANGELISM TRUST

England & Wales - Charity number 1075391

Accounts

Registered Charity Number: 1075391
Company number: 03586366

CHC Evangelism Trust

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2021

CHC Evangelism Trust

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CHC Evangelism Trust

**Legal and administrative information
for the year ended 31 March 2021**

Trustees

Andrew Bradley	Chair
Kate Fehler	Treasurer
Alison Bradley	
Mary Blake	
Paul Blake	
Matthew Blake	
David Butt	
Mary Butt	
Andrew Fehler	
David Owen	
Mary-Rose Brennan	
Simon Brennan	

Company Secretary

Alison Bradley

Charity number

1075391

Company number

03586366

Registered address

Rhiw Afon
Rhoslan
Criccieth
Gwynedd
LL52 0NR

Independent Examiner

Susan Cochrane, FCA
On behalf of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

CHC Evangelism Trust

Trustees' annual report

For the year ended 31 March 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Structure, governance and management

CHC Evangelism Trust (CHCET) is a charitable company limited by guarantee and governed by its Memorandum and Articles of Association incorporated on 24 June 1998 amended by special resolution in August 2009 and registered as a charity on 7 May 1999.

Trustees are appointed as required at the annual meeting in November.

Each member of the charity undertakes to contribute an amount not exceeding £10 if the charity is wound up.

Objectives and activities

The objectives of the charity are:

- To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Criccieth and the surrounding area and elsewhere in the United Kingdom or the world as the directors of the charity (herein called "the trustees") may from time to time think fit;
- To promote and fulfil such other charitable purposes beneficial to the community in the said county and in Criccieth and the surrounding area and elsewhere in the world as the trustees may from time to time think fit.

The principle activity of the Trust is to advance the Christian faith particularly through the provision of youth and community activities and the provision of accommodation in Criccieth, North Wales. These activities are carried out by volunteers. As part of this commitment, we also continue to support the work of Trobwynt Trust's youth workers covering the Llyn peninsular.

In shaping our activities for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements & Performance

During the year, the activities of the Trust were severely limited by the Covid 19 pandemic and the associated lockdown restrictions in Wales. The Criccieth Holiday Club planned for August 2020 was cancelled following Scripture Union's decision to cancel all face to face summer mission activity for the year. Instead an online event using a combination of pre-recorded and live material was broadcast via Youtube during the first week of August.

The Neptune hotel was closed by Gwynedd Council on 23 March 2020 and all bookings after that date were cancelled. However, permission was granted by the Council for the hotel to reopen from June to August 2020 to accommodate a key worker group of power linesmen working on upgrading the transmission lines from Porthmadog to Blaenau.

The sale of the lease of 50 High Street, site of the former Roots bookshop, has been severely delayed by the lockdown restrictions. The Trustees hope to complete the sale during the next financial year, leaving the Trust free of responsibility for the building, and releasing capital which is planned to be invested in upgrading the Neptune Hotel.

CHC Evangelism Trust

Trustees' annual report - continued For the year ended 31 March 2021

Support of Trobwynt Trust

The Trust's financial support to Trobwynt totalled payment of £5,000 during the year ended 31 March 2021, with a decrease in provision for the following six months to £nil.

During the Covid 19 pandemic, the situation of Trobwynt Trust changed considerably. The full time youth worker finished working for Trobwynt at the end of September 2020 and the part time youth worker's 12 month fixed term contract expired on 31 August 2021. Their work became increasingly difficult due to outside agencies being unable to work in schools during the pandemic. The part time worker spent the Autumn term sending recorded assemblies and lessons into schools but was then furloughed from January.

Simon Brennan joined the Trobwynt Board in January 2021. Andrew Bradley is no longer a Trustee but continues as Treasurer until a replacement can be found. The Trustees remain in regular contact with the Trobwynt board and are fully supportive of the vision for local Youth Workers on the Llyn peninsular, supporting and extending the work of the Holiday Club.

Financial Review and Reserves Policy

The Statement of Financial Activities shows the financial results of the Trust for the year and the Balance Sheet shows the net assets of the Trust at £162,649. The position shown by both reports is very satisfactory.

The trustees have agreed that free reserves should be maintained at £15,000, considered a level sufficient to cover regular expenditure for one year. Free reserves as at 31 March 2021 (general funds, excluding fixed assets) were £26,209 (2020: £17,165).

In addition, a designated fund to cover the repair and maintenance of the Neptune Hotel is held. The fund balance at 31 March 2021 was £11,689. This includes a £10,000 small business grant received from Gwynedd Council in July 2020 which will be put towards the refurbishment of the Neptune Hotel.

Covid 19 and Plans for Future Periods

Following the easing of lockdown restrictions in Wales during the Spring of 2021, a scaled down version of the Holiday Club took place during the second week of August with mainly outdoor activities in small age groups rather than large gatherings on the beach.

The Neptune hotel did not open for bookings during the winter of 2020-21. However, the group of power linesmen returned to complete their work upgrading the transmission lines from March and some other bookings were made for the summer and autumn of 2021.

The Trustees met in September 2021 to review the situation regarding the grant payable to Trobwynt which was previously reduced from £10,000 to £5,000 for the year ended 31 March 2021. Given the fact that the Trobwynt Trust currently has no workers and therefore no regular expenditure the decision was made to suspend the monthly grant payments with immediate effect until a way forward for the work can be found. The grant payable to the year ended 31 March 2022 will therefore be £2,500.

The Trustees consider that the Trust will be able to continue meeting its charitable objectives and can continue as a going concern for a further 12 months from when the financial statements are approved.

CHC Evangelism Trust

**Trustees' annual report - continued
For the year ended 31 March 2021**

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 22nd September 2021 and signed on its behalf by:



Print name: KATE FEHLER

Position: TREASURER

Independent Examiner's report to the trustees of CHC Evangelism Trust ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Signed: S Cochrane

Susan Cochrane, FCA

On behalf of:

VAS Community Accountancy

The Circle

33, Rockingham Lane

Sheffield

S1 4FW

Date: 22/09/2021

CHC Evangelism Trust
Statement of financial activities
(incorporating the income and expenditure account)
For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:							
Grants & donations	2	15,851	350	16,201	5,463	5,429	10,892
Charitable activities	3	161	-	161	4,546	-	4,546
Investments	4	13,013	-	13,013	10,204	-	10,204
		29,025	350	29,375	20,213	5,429	25,642
Expenditure on:							
Charitable activities	5	7,686	141	7,827	15,901	5,429	21,330
Grants payable	6	2,500	-	2,500	7,500	-	7,500
		10,186	141	10,327	23,401	5,429	28,830
Net income/(expenditure)		18,839	209	19,048	(3,188)	-	(3,188)
Total funds brought forward		143,601	-	143,601	146,789	-	146,789
Total funds carried forward		162,440	209	162,649	143,601	-	143,601

CHC Evangelism Trust
Balance Sheet
As at 31 March 2021

	Notes	Total 2021 £	Total 2020 £
Fixed assets	7	<u>124,542</u>	<u>124,747</u>
Current assets			
Debtors	8	1,739	2,536
Cash at bank and in hand		36,817	19,306
Stock		-	-
Total current assets		<u>38,556</u>	<u>21,842</u>
Creditors: amounts falling due within one year	9	(449)	(2,988)
Net current assets		<u>38,107</u>	<u>18,854</u>
Total assets less current liabilities		<u>162,649</u>	<u>143,601</u>
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u>162,649</u>	<u>143,601</u>
Represented by:			
Funds of the Charity			
General funds		150,751	141,912
Designated funds	10	11,689	1,689
Unrestricted funds		162,440	143,601
Restricted funds	11	209	-
	12	<u>162,649</u>	<u>143,601</u>

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

Approved by the Board of Trustees on 22nd Sept 2021 and signed on behalf of the board by:



Print name: KATE FEHLER

Position: TREASURER

CHC Evangelism Trust
Notes to the accounts
For the year ended 31 March 2021

1 Accounting Policies

(a) General

CHC Evangelism Trust is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

CHC Evangelism Trust meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income - revenue recognition

Income is recognised when the organisation has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income tax recoverable on gift aided donations is provided for in the year of the donation.

(c) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Grants payable

Grants payable are accounted for at the earlier of when they are paid or become constructive obligations.

(e) Tangible fixed assets

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they are of low value when they are written off on purchase.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment: 10% to 25% straight line

Freehold buildings; and

Leasehold property

It is the policy of the charity to maintain properties to such a standard that their value is not impaired by the passage of time. The residual value is similar to it's initial cost therefore depreciation would be immaterial.

An impairment review is carried out annually on freehold buildings and leasehold properties.

(f) Mixed use properties - tangible fixed assets and investment properties

The properties are held for both operational use, to provide accommodation for the team during Holiday Club, and to run the bookshop, and for investment purposes to generate an income to cover the costs of running and maintaining the properties year round.

The trustees consider that the fair value of the investment property component cannot be measured reliably without undue cost or effort, therefore the entire properties are accounted for as property within tangible fixed assets.

Income generated from properties has been categorised as either income from charitable activities, or investment income, accordingly.

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2021

1 Accounting Policies - continued

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(h) Stock

Stock is included at the lower of cost or net realisable value.

(i) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

(j) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(k) Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the funder.

(l) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(m) Going Concern

The financial statements have been prepared on a going concern basis as the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

2 Income from donations and grants

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Gifts and donations	4,745	320	5,065	4,360	4,649	9,009
Tax recoverable under gift aid	1,106	30	1,136	1,103	780	1,883
Government grants	10,000	-	10,000	-	-	-
	15,851	350	16,201	5,463	5,429	10,892

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2021

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£	£	£	£
Book sales	-	-	-	2,049	-	2,049
Neptune lettings - Holiday club	-	-	-	2,200	-	2,200
Other income	161	-	161	297	-	297
	161	-	161	4,546	-	4,546

4 Income from investments

	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£	£	£	£
Neptune Lettings	12,990	-	12,990	9,171	-	9,171
Roots rental income	-	-	-	930	-	930
Bank interest	23	-	23	103	-	103
	13,013	-	13,013	10,204	-	10,204

5 Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£	£	£	£
Resources team expenditure	-	141	141	1,592	1,830	3,422
Books purchased for resale	-	-	-	2,753	-	2,753
Utilities	1,453	-	1,453	2,304	-	2,304
Repairs and renewals	180	-	180	2,895	3,599	6,494
cleaning	505	-	505	2,015	-	2,015
Purchases and supplies	-	-	-	74	-	74
Insurance	1,888	-	1,888	1,905	-	1,905
Telephone, website and internet	534	-	534	517	-	517
Other costs	689	-	689	503	-	503
Depreciation	205	-	205	923	-	923
Legal and professional	1,812	-	1,812	-	-	-
Independent examiner's fee (including accountancy)	420	-	420	420	-	420
	7,686	141	7,827	15,901	5,429	21,330

6 Grants payable

	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£	£	£	£
Trobwynt Trust - paid in the year	5,000	-	5,000	10,000	-	10,000
Trobwynt Trust - provided for	-	-	-	2,500	-	2,500
Trobwynt Trust - released	(2,500)	-	(2,500)	(5,000)	-	(5,000)
	2,500	-	2,500	7,500	-	7,500

The trustees review the payments made to Trobwynt Trust on an annual basis. As the work of Trobwynt is so significant, the trustees had committed to giving a minimum of 6 months notice on any significant reductions. However, as due to the Covid 19 pandemic the Trobwynt Trust currently has no workers and therefore no regular expenditure, in September 2021 the decision was made to suspend the monthly grant payments. Therefore the provision for future grant payments has not been recognised in this year's financial statements.

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2021

7 Tangible Fixed Assets

	Freehold and Leasehold Property £	Furniture & fittings £	Total £
Cost or Valuation			
At 1 April 2020	172,781	15,511	188,292
At 31 March 2021	<u>172,781</u>	<u>15,511</u>	<u>188,292</u>
Depreciation			
At 1 April 2020	48,239	15,306	63,545
Charge this period	-	205	205
At 31 March 2021	<u>48,239</u>	<u>15,511</u>	<u>63,750</u>
Net Book Value			
At 31 March 2021	<u>124,542</u>	-	<u>124,542</u>
At 31 March 2020	<u>124,542</u>	205	<u>124,747</u>

8 Debtors

	2021 £	2020 £
Gift aid recoverable	1,136	1,882
Prepayments	603	654
	<u>1,739</u>	<u>2,536</u>

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	-	68
Accruals	449	420
Grants payable	-	2,500
	<u>449</u>	<u>2,988</u>

10 Designated funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Neptune repairs and improvement fund	1,689	10,000	-	-	11,689
	<u>1,689</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>11,689</u>

Prior year comparative

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Neptune repairs and improvement fund	1,964	-	(2,775)	2,500	1,689
	<u>1,964</u>	<u>-</u>	<u>(2,775)</u>	<u>2,500</u>	<u>1,689</u>

CHC Evangelism Trust
Notes to the accounts - continued
For the year ended 31 March 2021

11 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Holiday club	-	350	(141)	-	209
	<u>-</u>	<u>350</u>	<u>(141)</u>	<u>-</u>	<u>209</u>

Prior year comparative

	<i>Brought forward £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Carried forward £</i>
<i>Holiday club</i>	-	1,830	(1,830)	-	-
<i>Heating, repairs, equipment</i>	-	3,599	(3,599)	-	-
	<u>-</u>	<u>5,429</u>	<u>(5,429)</u>	<u>-</u>	<u>-</u>

12 Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
Tangible fixed assets	124,542	-	-	124,542
Net current assets	26,209	11,689	209	38,107
	<u>150,751</u>	<u>11,689</u>	<u>209</u>	<u>162,649</u>

Analysis of net assets between funds - prior year

	<i>General Funds £</i>	<i>Designated Funds £</i>	<i>Restricted Funds £</i>	<i>Total 2020 £</i>
<i>Tangible fixed assets</i>	124,747	-	-	124,747
<i>Net current assets</i>	17,165	1,689	-	18,854
	<u>141,912</u>	<u>1,689</u>	<u>-</u>	<u>143,601</u>

13 Trustees remuneration, benefits and expenses

No remuneration or expenses were paid to Trustee during the year (2020: £nil).

14 Related Party Transactions

Andrew Bradley, Chair, and Simon Brennan were also trustees of Trobwynt Trust during the year. The charity granted this trust £2,500 during the year (2020: £7,500) towards covering the cost of their youth worker. The charity is able to make donations to other charities having the same or similar objects. Trobwynt works in the local Churches to facilitate, train and encourage youth projects and to assist in relevant local events.

Andrew abstains from voting on any decisions regarding this or other grants considered by the charity, so that the conflict of interest is well managed.

Andrew and Alisons Bradley's son's company looks after the website. The company was paid £353 during the year (2020: £98).

Donations give by trustees and their close families totalled £3,065 during the year, given without any restrictions (2020: £2,594). Restricted donations given by trustees and their close families totalled £nil during the year (2020: £3,599).

There were no further related party transactions during the year.