

**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**

<b>Contents</b>	<b>Page</b>
Legal and administrative information	1
Trustees' annual report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 12

## **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 £
<b>Income from:</b>							
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
		<b>20,090</b>	<b>6,606</b>	<b>26,696</b>	<b>23,276</b>	<b>3,044</b>	<b>26,320</b>
<b>Expenditure on:</b>							
Charitable activities	5	26,613	5,806	32,419	79,887	1,844	81,731
		<b>26,613</b>	<b>5,806</b>	<b>32,419</b>	<b>79,887</b>	<b>1,844</b>	<b>81,731</b>
<b>Net income/(expenditure)</b>		<b>(6,523)</b>	<b>800</b>	<b>(5,723)</b>	(56,611)	1,200	(55,411)
Transfers between funds	12	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(6,523)</b>	<b>800</b>	<b>(5,723)</b>	(56,611)	1,200	(55,411)
Total funds brought forward		115,078	1,200	116,278	171,689	-	171,689
<b>Total funds carried forward</b>		<b>108,555</b>	<b>2,000</b>	<b>110,555</b>	<b>115,078</b>	<b>1,200</b>	<b>116,278</b>



**CHC Evangelism Trust**  
**Balance Sheet**  
**As at 31 March 2025**

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

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>
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
	<b>4,985</b>	<b>6,606</b>	<b>11,591</b>	<b>5,390</b>	<b>3,044</b>	<b>8,434</b>

**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
	<b>4,030</b>	<b>-</b>	<b>4,030</b>	<b>6,023</b>	<b>-</b>	<b>6,023</b>

**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
	<b>11,075</b>	<b>-</b>	<b>11,075</b>	<b>11,863</b>	<b>-</b>	<b>11,863</b>

**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
	<b>26,613</b>	<b>5,806</b>	<b>32,419</b>	<b>79,887</b>	<b>1,844</b>	<b>81,731</b>

**6 Tangible Fixed Assets**

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

**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>

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

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

	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>
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 Alison's son's company, Ninefootone Creative, looks after the website. The company was paid £82 during the year (2024: £70).

Donations given 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.