

# THE TYN-Y-NANT CHRISTIAN CENTRE

England & Wales · Charity number 1102688

## Details

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Other names	MERSEYSIDE ASSEMBLIES YOUTH CAMPS TRUST, MERSEYSIDE CHRISTIAN YOUTH CAMPS
Status	Registered
Legal form	Charitable company
Company number	<a href="#">04949384</a>
Registered	2004-03-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Jireh Business Hub  
Teehey Gardens  
Wirral  
Merseyside  
CH63 2JH

**Phone** 07774514467

**Email** [info@mcyc.online](mailto:info@mcyc.online)

**Website** <https://mcyc.online/>

## Activities

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**Objects:** THE ADVANCEMENT OF THE CHRISTIAN FAITH BY THE PROVISION AND USE OF LAND AND PREMISES FOR WORSHIP OF GOD FOR THE EDIFICATION OF BELIEVERS IN GOD AND FOR THE PROVISION OF FACILITIES TO FURTHER THE RELIGIOUS SOCIAL MORAL AND PHYSICAL WELL-BEING OF YOUNG PEOPLE AND OTHERS IN ACCORDANCE WITH THE BASIS OF FAITH SET OUT IN THE SCHEDULE HERETO.

**Activities:** The advancement of the Christian faith by the provision and use of land and premises for the worship of God. For the edification of believers in God and the provision of facilities to further the religious, social, moral and physical well-being of young people and others in accordance with the basis of faith.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE UNITED KINGDOM
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£180,434	£170,143	-	-
2024-01-31	£176,076	£200,838	-	-
2023-01-31	£128,306	£171,751	-	-
2022-01-31	£60,234	£93,315	-	-
2021-01-31	£74,634	£84,384	-	-

## Trustees

Name	Role	Appointed
Colin Harry Wright		2024-10-16
JOEL GARRY FRASER		2013-06-27
JULIE ANNE WOODS		2013-06-27
Judith Heather Goodwin		2018-05-10
MALCOLM WRIGHT		
Matthew Thomas Fleming		2023-05-15
NORMAN GRIFFITH GOODWIN CBE		
Richard Alan Jones		2026-04-16
Steven David Smith		2023-02-16
Tom Ellis		2025-08-31

**THE TYN-Y-NANT CHRISTIAN CENTRE**

England & Wales - Charity number 1102688

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# Accounts

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Company registration number: 04949384  
Charity registration number: 1102688

**THE TYN-Y-NANT CHRISTIAN CENTRE  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2025**

Adding Value Consultancy Ltd  
Studio 21, Bluecoat Chambers  
School Lane  
Liverpool  
L1 3BX

## The Tyn-Y-Nant Christian Centre Contents

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**The Tyn-Y-Nant Christian Centre**  
**Company No. 04949384**  
**Trustees' Report For The Year Ended 31 January 2025**

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The trustees present their report and the financial statements for the year ended 31 January 2025.

### **Objectives and Activities**

#### **Aims and Objectives**

The charity provides holidays for young people in a Christian environment under the name of Merseyside Christian Youth Camps (MCYC).

The advancement of the Christian faith by the provision and use of land and premises for the worship of God. For the edification of believers in God and for the provision of facilities to further the religious, social, moral and physical wellbeing of young people and others in accordance with the basis of faith.

#### **Public Benefit**

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### **Achievements and Performance**

#### **Main Achievements**

The last twelve months have seen us achieving our aims through weeks of Camps during the May and summer school holidays. Hundreds of children and young people were able to attend weeklong holidays where they could enjoy all kinds of fun activities with friends and explore the meaning and message of Christianity, all while being looked after by teams of well-trained volunteers.

We have also been able to continue with our Camp Abererch activities, running a week of activities for young and old alike from the local village and further afield. These are well attended and appreciated, with various people commenting that the week is the highlight of their summer, and that there is very little else happening in the area.

We successfully introduced a new week this year which catered for families so that adults could join the children and young people in their families for a week of camp – this week was very well attended, and we would look to grow this week in future years.

We also continue to let out our site in North Wales to groups, often to church and Christian Union groups. This provides an affordable place for people to go away as groups to worship God and also continues to provide a small but steady income for us. Throughout the year the site is also well maintained by various hardworking contractors and volunteers.

#### **Plans for future periods**

We continue to look at the best ways to advertise and promote our activities, both directly to the young people who may come, and to churches and youth groups who may send groups along. We also continue to look at priorities for maintaining and improving the site, as well as ways to fundraise so that we will be able to invest in the long-term success of the charity. We will continue to develop our relationship with churches and youth groups in area close to the site in North Wales.

### **Reference and Administrative Details**

#### **Trustees**

Malcolm Wright - Treasurer  
Norman Goodwin CBE  
Joel Fraser  
Julie Woods  
Jonathan Norwood (resigned 13/11/2024)  
Joshua Woods (resigned 13/11/2024)  
Judith Goodwin  
Steven Smith  
Helen Pitch (resigned 13/11/2024)  
Matthew Fleming  
Colin Wright (appointed 16/10/2024)  
Tom Ellis (appointed 31/08/2025)

#### **Charity Number**

1102688

**The Tyn-Y-Nant Christian Centre  
Trustees' Report (continued)  
For The Year Ended 31 January 2025**

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**Company Number**

04949384

**Registered Office**

Jireh Business Hub  
Teehey Gardens  
Bebington  
Wirral  
CH63 2JH

**Independent Examiner**

Matthew Brown  
Adding Value Consultancy Ltd  
Studio 21, Bluecoat Chambers  
School Lane  
Liverpool  
L1 3BX

**The Tyn-Y-Nant Christian Centre  
Trustees' Report (continued)  
For The Year Ended 31 January 2025**

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**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Malcolm Wright

Trustee

27th November 2025

**The Tyn-Y-Nant Christian Centre  
Independent Examiner's Report to the Trustees of The Tyn-Y-Nant Christian Centre  
For The Year Ended 31 January 2025**

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

**Responsibilities and Basis of Report**

As the charity 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.

Matthew Brown  
27th November 2025  
Studio 21, Bluecoat Chambers  
School Lane  
Liverpool  
L1 3BX

**The Tyn-Y-Nant Christian Centre**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 January 2025**

			2025	2024
	Notes	Unrestricted funds	Restricted funds	Total funds
		£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	3	61,342	-	61,342
Charitable activities:				
Charitable Activities		80,146	-	80,146
Other trading activities	4	38,252	-	38,252
Investments	5	694	-	694
		180,434	-	180,434
<b>EXPENDITURE ON:</b>				
Charitable activities:	7			
Charitable Activities		(134,986)	(35,157)	(170,143)
<b>NET INCOME/(EXPENDITURE)</b>		45,448	(35,157)	10,291
<b>NET MOVEMENT IN FUNDS</b>		45,448	(35,157)	10,291
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		519,174	107,879	627,053
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>18</b>	564,622	72,722	637,344

The notes on pages 8 to 13 form part of these financial statements.

**The Tyn-Y-Nant Christian Centre**  
**Comparative Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 January 2025**

		2024		
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	3	55,383	-	55,383
Charitable activities:				
Charitable Activities		72,226	-	72,226
Other trading activities	4	48,240	-	48,240
Investments	5	227	-	227
		176,076	-	176,076
<b>EXPENDITURE ON:</b>				
Charitable activities:	7			
Charitable Activities		(166,396)	(34,442)	(200,838)
<b>NET EXPENDITURE</b>		9,680	(34,442)	(24,762)
<b>NET MOVEMENT IN FUNDS</b>		9,680	(34,442)	(24,762)
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		509,494	142,321	651,815
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>18</b>	519,174	107,879	627,053

The notes on pages 8 to 13 form part of these financial statements.

**The Tyn-Y-Nant Christian Centre  
Balance Sheet  
As At 31 January 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	11	562,177	72,722	634,899	663,052
		<u>562,177</u>	<u>72,722</u>	<u>634,899</u>	<u>663,052</u>
<b>CURRENT ASSETS</b>					
Stocks	12	3,411	-	3,411	2,245
Debtors	13	7,448	-	7,448	7,557
Cash at bank and in hand		51,386	-	51,386	14,730
		<u>62,245</u>	<u>-</u>	<u>62,245</u>	<u>24,532</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	14	<u>(28,324)</u>	<u>-</u>	<u>(28,324)</u>	<u>(21,602)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>33,921</u>	<u>-</u>	<u>33,921</u>	<u>2,930</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>596,098</u>	<u>72,722</u>	<u>668,820</u>	<u>665,982</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	15	<u>(31,476)</u>	<u>-</u>	<u>(31,476)</u>	<u>(38,929)</u>
<b>NET ASSETS</b>		<u>564,622</u>	<u>72,722</u>	<u>637,344</u>	<u>627,053</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				72,722	107,879
Unrestricted Funds				564,622	519,174
<b>TOTAL FUNDS</b>	18			<u>637,344</u>	<u>627,053</u>

For the year ending 31 January 2025 the charitable 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 charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

On behalf of the board

Malcolm Wright

Trustee

27th November 2025

The notes on pages 8 to 13 form part of these financial statements.

**The Tyn-Y-Nant Christian Centre  
Notes to the Financial Statements  
For The Year Ended 31 January 2025**

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**1. General Information**

The Tyn-Y-Nant Christian Centre is a company limited by guarantee, incorporated in England & Wales, registered number 04949384 and registered charity number 1102688. The registered office is Jireh Business Hub, Teehey Gardens, Bebington, Wirral, CH63 2JH.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

Income is recognised when the charity 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 received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

**2.3. Resources Expended**

Expenditure is recognised once there is a legal 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. Expenditure is classified under the following activity headings - expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs and other expenditure represents those items not falling into any other heading.

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

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0% / 2% / 5%
Plant & Machinery	10%

Freehold is split as follows:

- Freehold Land: 0%
- New buildings: 2%
- Refurbishments: 5%

**2.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

**2.6. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**The Tyn-Y-Nant Christian Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 January 2025**

**2.7. Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

**3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts:		
Donations from individuals	45,968	22,891
Donations from organisations	9,815	26,235
Gift aid	5,559	6,257
	61,342	55,383

**4. Income from Other Trading Activities**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Fundraising events	-	1,121
Letting and licencing arrangements	38,252	47,119
	38,252	48,240

**5. Investment Income**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	694	227
	694	227

**6. Net Income/(Expenditure)**

The net income/(expenditure) is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	35,157	34,442
Gain/Loss on disposal of tangible fixed assets	1	-
	35,158	34,442

**The Tyn-Y-Nant Christian Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 January 2025**

**7. Analysis of Expenditure**

	<b>2025</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 8)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activities	113,801	56,342	170,143
	<u>113,801</u>	<u>56,342</u>	<u>170,143</u>
			<b>2024</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 8)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activities	124,108	76,730	200,838
	<u>124,108</u>	<u>76,730</u>	<u>200,838</u>

**8. Support Costs**

	<b>2025</b>
	<b>Charitable Activities</b>
	<b>£</b>
General administration	16,940
Depreciation	35,157
Interest payable	3,495
Governance costs	750
	<u>56,342</u>
	<u>56,342</u>
	<b>2024</b>
	<b>Charitable Activities</b>
	<b>£</b>
Employee costs	15,000
General administration	23,005
Depreciation	34,442
Interest payable	3,533
Governance costs	750
	<u>76,730</u>
	<u>76,730</u>

**9. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	750	750
	<u>750</u>	<u>750</u>

**10. Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

**The Tyn-Y-Nant Christian Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 January 2025**

**11. Tangible Assets**

	<b>Land &amp; Property</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>Freehold</b>		
	£	£	£
<b>Cost</b>			
As at 1 February 2024	1,164,009	153,544	1,317,553
Additions	-	7,005	7,005
Disposals	-	(73,091)	(73,091)
As at 31 January 2025	<u>1,164,009</u>	<u>87,458</u>	<u>1,251,467</u>
<b>Depreciation</b>			
As at 1 February 2024	504,056	150,445	654,501
Provided during the period	33,843	1,314	35,157
Disposals	-	(73,090)	(73,090)
As at 31 January 2025	<u>537,899</u>	<u>78,669</u>	<u>616,568</u>
<b>Net Book Value</b>			
As at 31 January 2025	<u>626,110</u>	<u>8,789</u>	<u>634,899</u>
As at 1 February 2024	<u>659,953</u>	<u>3,099</u>	<u>663,052</u>

**12. Stocks**

	<b>2025</b>	<b>2024</b>
	£	£
Stock	<u>3,411</u>	<u>2,245</u>

**13. Debtors**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Due within one year</b>		
Other debtors	<u>7,448</u>	<u>7,557</u>

**14. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	£	£
Bank loans and overdrafts	7,297	9,763
Other creditors	1,860	-
Accruals and deferred income	19,167	11,839
	<u>28,324</u>	<u>21,602</u>

**15. Creditors: Amounts Falling Due After More Than One Year**

	<b>2025</b>	<b>2024</b>
	£	£
Bank loans	<u>31,476</u>	<u>38,929</u>

**The Tyn-Y-Nant Christian Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 January 2025**

**16. Loans**

An analysis of the maturity of loans is given below:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year or on demand:		
Bank loans	7,297	9,763
	7,297	9,763
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due between one and five years:		
Bank loans	31,476	38,929
	31,476	38,929

**17. Deferred Income**

Deferred income movements in the year were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance at the start of the period	-	-
Income deferred in the current period	11,255	-
Balance at the end of the period	11,255	-

**18. Movement in Funds**

	<b>As at 1 February 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 January 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	519,174	180,434	(134,986)	564,622
<b>Restricted funds</b>				
Building Projects	107,879	-	(35,157)	72,722
<b>Total funds</b>	627,053	180,434	(170,143)	637,344
	<b>As at 1 February 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 January 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	509,494	176,076	(166,396)	519,174
<b>Restricted funds</b>				
Building Projects	142,321	-	(34,442)	107,879
<b>Total funds</b>	651,815	176,076	(200,838)	627,053

**19. Transactions with Trustees**

**The Tyn-Y-Nant Christian Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 January 2025**

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During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£
Other Expenses	1,201	-

Number of trustees reimbursed for expenses during the year was 1 (2024: 0)

**20. Related Party Disclosures**

**Merseyside Evangelistic Trust (MET)**

One of the trustees, MJ Wright is also a trustee of Merseyside Evangelistic Trust.

The charitable company has a 5 year low interest loan from Merseyside Evangelistic Trust (MET). The balance of the loan outstanding at 31 January 2025 was £2,972.

**21. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**The Tyn-Y-Nant Christian Centre**  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 January 2025**

	2025	2024
	Total funds	Total funds
	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations from individuals	45,968	22,891
Donations from organisations	9,815	26,235
Gift aid	5,559	6,257
	61,342	55,383
<b>Charitable Activities:</b>		
<b>Charitable Activities</b>		
Income from camping activities - camper's fees	69,399	62,369
Income from camp shop	10,747	9,857
	80,146	72,226
<b>Other trading activities</b>		
Miscellaneous fundraising activities	-	1,121
Site lettings to other organisations	38,252	47,119
	38,252	48,240
<b>Investments</b>		
Bank interest receivable	694	227
	694	227
	180,434	176,076
<b>EXPENDITURE ON:</b>		
<b>Charitable Activities:</b>		
<b>Charitable Activities</b>		
Premises costs	(29,773)	(69,465)
Other direct costs	(84,027)	(54,643)
Loss on disposal of tangible fixed assets	(1)	-
Centre Management Fees	-	(15,000)
Legal fees	(5,108)	(4,923)
Other office costs	(11,832)	(18,082)
Depreciation	(35,157)	(34,442)
Bank loan interest	(3,495)	(3,533)
Independent examiner's fees	(750)	(750)
	(170,143)	(200,838)
	(170,143)	(200,838)
<b>NET INCOME/(EXPENDITURE)</b>	10,291	(24,762)

**THE TYN-Y-NANT CHRISTIAN CENTRE**

England & Wales - Charity number 1102688

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# Accounts

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**Registered Charity Number 1102688**  
**Registered Company Number 04949384**

**THE TYN-Y-NANT CHRISTIAN CENTRE**

**Company Limited by Guarantee**

**Report and Unaudited Accounts**

**For the year ended**

**31 January 2024**



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**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Reports and accounts**

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## **THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

### **Trustees' report (including directors' report) for the year ended 31 January 2024**

#### **Introduction**

The trustees present their annual director's report and financial statements for the year ended 31 January 2024 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1<sup>st</sup> January 2019), (The SORP)

#### **Purpose and Activities of the Charity**

The charity provides holidays for young people in a Christian environment under the name of Merseyside Christian Youth Camps (MCYC)

#### **A summary of the objectives of the charity as set out in its governing document.**

The advancement of the Christian faith by the provision and use of land and premises for the worship of God. For the edification of believers in God and for the provision of facilities to further the religious, social, moral and physical wellbeing of young people and others in accordance with the basis of faith.

#### **Public benefit that is provided by the charity**

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **Summary of main activities of the charity in relation to its objects**

The last twelve months have seen us achieving our aims through weeks of Camps during the May and summer school holidays. Hundreds of children and young people were able to attend week long holidays where they could enjoy all kinds of fun activities with friends and explore the meaning and message of Christianity, all while being looked after by teams of well trained volunteers.

We have also been able to continue with our Camp Abererch activities, running a week of activities for young and old alike from the local village and further afield. These are well attended and appreciated, with various people commenting that the week is the highlight of their summer, and that there is very little else happening in the area.

We also continue to let out our site in North Wales to groups, often to church and Christian Union groups. This provides an affordable place for people to go away as groups to worship God, and also continues to provide a small but steady income for us. Throughout the year the site is also well maintained by various hardworking contractors and volunteers.

#### **Plans for future periods**

We continue to look at the best ways to advertise and promote our activities, both directly to the young people who may come, and to churches and youth groups who may send groups along. We also continue to look at priorities for maintaining and improving the site, as well as ways to fundraise so that we will be able to invest in the long-term success of the charity

## **THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

### **Trustees' report (including directors' report) for the year ended 31 January 2024**

#### **Financial Review**

##### **Policies on reserves**

Adequate reserves are maintained to fund the charity's activities for at least three months forward.

##### **Availability and adequacy of assets of the funds.**

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

##### **Transactions and Financial position**

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £24,762 (2023: £43,445).

The total reserves at the year- end stand at £627,053 (2023: £651,815).

##### **Share Capital**

The Company is limited by guarantee and therefore has no share capital.

##### **Reference and administrative details**

Date of incorporation	31 <sup>st</sup> October 2003
Company Registration Number	04949384
The Registered Office is	13 Village Road, Higher Bebington, Wirral CH63 8PP
Charity Registration Number	1102688
The telephone number is	44(0) 7774514467

##### **Directors and trustees**

The directors who served on the date this report was approved and during the year were:

J Norwood (Chair)	M J Wright (Treasurer)	Mrs J Woods	Mrs J Goodwin
J G Fraser	N G Goodwin	JDM Woods	
SD Smith (appointed 16 February 2023)		Mrs H Petch (appointed 16 February 2023)	
MT Fleming (appointed 15 May 2023)			

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting. During the lockdown period due to the Covid pandemic the trustees have continued to have regular meetings online. Minutes from these meetings can be provided on application.

##### **Nature of the Governing Documents and Constitution of the Charity**

The Organisation is a charitable company limited by guarantee, incorporated on 31<sup>st</sup> October 2003 and registered as a charity on 17 March 2004. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

## **THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

### **Trustees' report (including directors' report) for the year ended 31 January 2024**

#### **The methods adopted for the recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity. The directors are chosen to bring a wide variety of skills to the charity management.

#### **Independent Examiner**

Olivia Higgins, KBH Accountants Limited, 255 Poulton Road, Wallasey CH44 4BT

#### **Statement of Director's and Trustees' Responsibilities**

The charity trustees (who are also the directors of the charitable company for the purpose 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).

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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Statements as to disclosure to our independent examiner**

In so far as the trustees are aware at the time of approving our trustees' annual report:

There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Trustees' report (including directors' report) for the year ended 31 January 2022**

By order of the board of trustees  
This report was approved by the board of Trustees on 15 May 2024

**Malcolm Wright**  
**Director and Trustee**

## **THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

### **Independent Examiner's Report to the Trustees of the Charity**

### **Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 January 2024**

I report on the financial statement of the charitable company on page 8 to 19 for the year ended 31 January 2024.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

#### **Respective responsibilities of the Trustees and Examiner**

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

#### **Basis of opinion and scope of work undertaken**

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

#### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention;

1. Which gives me reasonable cause to believe that in any material respect the requirements;
  - To keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Olivia Higgins, Chartered Certified Accountant**

**KBH Accountants Limited, 255 Poulton Road, Wallasey CH44 4BT**

**The date upon which my opinion is expressed is: October 2024**

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Statement of Financial Activities for the year ended 31 January 2024**

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2024	2024	2024	2023
		£	£	£	£
<b>Income</b>					
Donations and legacies	3	55,383	-	55,383	35,662
Income from charitable activities	4	72,226	-	72,226	59,991
Income from other trading activities	5	48,240	-	48,240	32,614
Investment income	6	227	-	227	39
<b>Total Income</b>		<b><u>176,076</u></b>	<b>-</b>	<b><u>176,076</u></b>	<b><u>128,306</u></b>
<b>Expenditure</b>					
<b>Expenditure on charitable activities</b>	7	<u>166,396</u>	34,442	200,838	171,751
<b>Total expenditure</b>		<b><u>166,396</u></b>	<b><u>34,442</u></b>	<b><u>200,838</u></b>	<b><u>171,751</u></b>
<b>Net expenditure for the year</b>		<b>9,680</b>	<b>(34,442)</b>	<b>(24,762)</b>	<b>(43,445)</b>
<b>Gross transfer between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>9,680</b>	<b>(34,442)</b>	<b>(24,762)</b>	<b>(43,445)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b><u>509,494</u></b>	<b><u>142,321</u></b>	<b><u>651,815</u></b>	<b><u>695,260</u></b>
<b>Total funds carried forward</b>		<b><u>519,174</u></b>	<b><u>107,879</u></b>	<b><u>627,053</u></b>	<b><u>651,815</u></b>

The net movement in funds referred to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

**All activities derive from continuing operation**

**The notes on page 12 to 19 form an integral part of these accounts**

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

**Statement of Financial Activities for the year ended 31 January 2024**

**Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Income</b>				
Donations and legacies	3	35,662	-	35,662
Income from charitable activities	4	59,991	-	59,991
Income from other trading activities	5	32,614	-	32,614
Investment income	6	39	-	39
<b>Total Income</b>		<b><u>128,306</u></b>	<b><u>-</u></b>	<b><u>128,306</u></b>
<b>Expenditure</b>				
Expenditure on charitable activities	7	<u>137,309</u>	<u>34,442</u>	<u>171,751</u>
<b>Total expenditure</b>		<b><u>137,309</u></b>	<b><u>34,442</u></b>	<b><u>171,751</u></b>
<b>Net expenditure for the year</b>		<b>( 9,003)</b>	<b>(34,442)</b>	<b>(43,445)</b>
<b>Gross transfer between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>(9,003)</b>	<b>(34,442)</b>	<b>(43,445)</b>
<b>Reconciliation of funds:</b>				
<b>Total funds brought forward</b>		<b><u>518,497</u></b>	<b><u>176,763</u></b>	<b><u>695,260</u></b>
<b>Total funds carried forward</b>		<b><u>509,494</u></b>	<b><u>142,321</u></b>	<b><u>651,815</u></b>

**All activities derive from continuing operation**

**The notes on page 12 to 19 form an integral part of these accounts**

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

**Statement of Financial Activities for the year ended 31<sup>st</sup> January 2024**

**Income and Expenditure Account as required by the Companies Act for the year ended 31<sup>st</sup> January 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	175,849	128,306
Direct costs of turnover	<u>195,165</u>	<u>167,511</u>
<b>Gross deficit</b>	<b><u>(19,316)</u></b>	<b><u>(39,205)</u></b>
Governance costs	<u>5,673</u>	<u>4,279</u>
<b>Operating deficit</b>	<b><u>(24,989)</u></b>	<b><u>(43,484)</u></b>
Interest receivable	<u>227</u>	<u>39</u>
<b>Deficit on ordinary activities before tax</b>	<b><u>(24,762)</u></b>	<b><u>(43,445)</u></b>
<b>Retained deficit for the financial year</b>	<b><u>(24,762)</u></b>	<b><u>(43,445)</u></b>

All activities derive from continuing operations

The notes on pages 12 to 19 form integral part of these accounts.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED****Company Number 04949384****Balance Sheet as at 31<sup>st</sup> January 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	12		<u>663,052</u>		<u>697,494</u>
<b>Total fixed assets</b>			663,052		697,494
<b>Current Assets</b>					
Stock		2,245		1,519	
Debtors	13	7,557		1,300	
Cash at the bank and in hand		<u>14,730</u>		<u>16,219</u>	
<b>Total current assets</b>		<b>24,532</b>		<b>19,038</b>	
<b>Creditors:-</b>					
Amount due within one year	14	<u>(21,603)</u>		<u>(15,960)</u>	
<b>Net current assets</b>			<u>2,929</u>		<u>3,078</u>
<b>Net assets</b>			<b>665,982</b>		<b>700,572</b>
<b>Creditors</b>					
Amounts due after more than one year	15		<u>(38,929)</u>		<u>(48,757)</u>
<b>Total net assets</b>			<b><u>627,053</u></b>		<b><u>651,815</u></b>
<b>The funds of the charity</b>					
<b>Unrestricted income funds</b>					
Unrestricted revenue accumulated funds	17	519,174		508,314	
Designated revenue funds	17	<u>-</u>		<u>1,160</u>	
Total unrestricted funds		519,174		509,494	
<b>Restricted revenue funds</b>					
Restricted revenue accumulated funds	17		<u>107,879</u>		<u>142,321</u>
<b>Total charity funds</b>			<b><u>627,053</u></b>		<b><u>651,815</u></b>

The directors are satisfied that the year ended on 31 January 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**MJ Wright – Trustee****Approved by the board of Trustees on 15 May 2024****The notes on page 12 to 19 form an integral part of these accounts**

## THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED

### Notes to the Accounts for the year ended 31 January 2024

#### 1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

##### b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

##### c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

##### d) Income

Income is recognised when the charity 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 received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

##### f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2024**

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal 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. Expenditure is classified under the following activity headings - expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs and other expenditure represents those items not falling into any other heading.

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

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. The bases on which support costs have been allocated are set out in note 7.

i) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

<b>Asset Category</b>	<b>Annual rate</b>
Freehold land	0%
Buildings	2% straight line for new buildings and 5% for refurbishments and other buildings
Plant, equipment, and motor vehicles	10% straight line

j) Stock

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

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED

### Notes to the Accounts for the year ended 31 January 2024

#### n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

#### 2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

#### 3 Income from donations and legacies

	2024	2023
	£	£
Donations		
Gifts and donations - individuals	22,891	25,366
Gifts and donations - organisations	6,235	5,910
Recoverable taxation	6,257	4,386
Charitable Trusts	<u>20,000</u>	<u>-</u>
	<b><u>55,383</u></b>	<b><u>35,662</u></b>

All income arising from donations was unrestricted in both years.

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

The charity has not been notified of any legacies in the year to 31 January 2023 or the previous year.

#### 4 Income from charitable activities

	2024	2023
	£	£
Income from camping activities – camper's fees	62,369	52,620
Income from camp shop	<u>9,857</u>	<u>7,371</u>
Total income from charitable activities	<b><u>72,226</u></b>	<b><u>59,991</u></b>

All income arising from charitable activities was unrestricted.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2024**

**5 Income from other trading activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Site lettings to other organisations	47,119	32,242
Miscellaneous fundraising activities	1,121	372
	<u>48,240</u>	<u>32,614</u>

All income arising from other trading activities was unrestricted in both years.

**6 Investment income**

All of the charity's investment income of £227 (2023: £39) arises from money held in interest bearing deposit accounts.

**7 Analysis of expenditure on charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Direct cost of charitable activities	54,643	49,952
Premises running costs	69,465	57,592
Depreciation	34,442	34,442
Governance costs (see note 8)	5,673	4,279
Support costs (see note 8)	36,615	25,486
	<u>200,838</u>	<u>171,751</u>
Total	<u>200,838</u>	<u>171,751</u>

Expenditure on charitable activities was £200,838 (2023: £171,751) of which £166,396 was unrestricted (2023: £137,309) and depreciation of £34,442 was restricted (2023: £34,442)

**8 Analysis of governance and support costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken (see note 7) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2024**

**Analysis of support and governance costs**

	General support £	Governance Function £	Total £	Basis of apportionment
Salaries, wages and related costs	15,000	-	15,000	Allocated on time
Office and administration	18,082	-	18,082	As incurred
Independent Examiner	-	750	750	Governance
Interest charges	3,533	-	3,533	Allocated on time
Legal and other professional fees	-	4,923	4,923	Governance
<b>Total</b>	<b><u>36,615</u></b>	<b><u>5,673</u></b>	<b><u>42,288</u></b>	

All support and governance costs were unrestricted in both years.

**9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

	2024 £	2023 £
Centre Management fees	<u>15,000</u>	<u>14,400</u>
	<b><u>15,000</u></b>	<b><u>14,400</u></b>

The charitable company had no employees in the year therefore there are no employees with employee benefits in excess of £60,000 (2022: nil).  
The Centre manager is employed on a consultancy basis.  
The charity trustees were not paid personally or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustees received payment for professional or other services supplied to the charity - except as disclosed in note 16

**10 Staff Numbers**

The average monthly head count was nil staff (2023: nil staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were also nil.

**11 Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2024**

**12 Tangible functional fixed assets**

	<b>Freehold Land and Buildings £</b>	<b>Plant machinery and motor vehicles £</b>	<b>Total £</b>
Cost:			
As at 1 February 2023	1,164,009	153,544	1,317,553
Additions	-	-	-
As at 31 January 2024	<u>1,164,009</u>	<u>153,544</u>	<u>1,317,553</u>
Depreciation:			
As at 1 February 2023	470,214	149,845	620,059
Charge for the year	33,842	600	34,442
As at 31 January 2024	<u>504,056</u>	<u>150,445</u>	<u>654,501</u>
Net book value			
As at 1 February 2023	<u>693,795</u>	<u>3,699</u>	<u>697,494</u>
As at 31 January 2024	<u><b>659,953</b></u>	<u><b>3,099</b></u>	<u><b>663,052</b></u>
Freehold land at cost included above not depreciated			<u>9,194</u>

**13 Debtors**

	<b>2024 £</b>	<b>2023 £</b>
Other debtors and gift aid tax	<u>7,557</u>	<u>1,300</u>
	<u><b>7,557</b></u>	<u><b>4,800</b></u>

**14 Creditors: amounts falling due within one year**

	<b>2024 £</b>	<b>2023 £</b>
Loan from charitable trusts	9,763	8,291
Accrued expenses and prepaid income	<u>11,840</u>	<u>7,669</u>
	<u><b>21,603</b></u>	<u><b>15,960</b></u>

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2024**

	<b>Lettings 2024 £</b>	<b>Camp Fees 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Deferred income</b>				
Balance at 1 February 2023	1,590	-	5,186	5,186
Released to income in the year	(1,590)	-	(5,186)	(5,186)
Received in respect of 2025 charitable activities	-	-	-	1,590
<b>Deferred Income at 31 January 2024</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,590</u>

**15 Creditors: amounts falling due after one year**

	<b>2024 £</b>	<b>2023 £</b>
Loans from charitable trusts	<u>38,929</u>	<u>48,757</u>
Amounts falling due for payment after more than five years	<u>-</u>	<u>9,102</u>

The mortgage is secured by a charge over the land and property owned by the company. The balance of the mortgage at 31 January 2024 was £42,650 (2022: £51,115)

Interest payable on the loans in the year amounted to £3,533 (2023: £2,514)

**16 Related party transactions**

The charitable company has a 5 year low interest loan from Merseyside Evangelistic Trust (MET). One of the trustees, MJ Wright is also a trustee of Merseyside Evangelistic Trust. The balance of the loan outstanding at 31 January 2024 was £6,042 (2023: £5,917). The trustees of MET have granted a repayment holiday until there is a resumption of trading activity or 1 April 2024 whichever is sooner.

Elpizo Limited provided accountancy, taxation and gift aid reclaim services during the period. The cost of these services (including irrecoverable VAT) was £3,541 (2023: £3,529). MJ Wright is the director of Elpizo Limited.

Cost of services in the period was – gift aid recovery £168 (2023: £240), bookkeeping £2,400 (2023: £2,400), filing confirmation statement and SAGE licence £301, accounts preparation £672 (2023: £588)

The balance owing to Elpizo Limited at 31 January 2023 was £2,280 (2023: £2,148)

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2024**

**17 Analysis of charitable funds - analysis of movements in funds**

	<b>Balance</b>				<b>Funds</b>
	<b>1 February</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 January</b>
	<b>2023</b>				<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	508,334	176,076	(166,396)	1,160	519,174
Designated bursary fund	1,160		-	(1,160)	-
Restricted funds	<u>142,321</u>	-	<u>(34,442)</u>	-	<u>107,879</u>
<b>Total</b>	<b><u>695,260</u></b>	<b>176,076</b>	<b><u>(200,838)</u></b>	<b>-</b>	<b><u>627,053</u></b>

**Purpose of the Funds**

**General fund** - Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

**Restricted fund** – Grants and donations received for the various building projects

**18 Analysis of net assets between funds**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	498,125	-	164,927	663,052
Cash at bank and in hand	14,730	-	-	14,730
Other net current assets/(liabilities)	<u>6,319</u>	-	<u>(57,048)</u>	<u>(50,729)</u>
<b>Total</b>	<b><u>519,174</u></b>	<b>-</b>	<b><u>107,879</u></b>	<b><u>627,053</u></b>

**Analysis of net assets between funds – previous year**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>Fund</b>	<b>F und</b>	<b>Fund</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	498,125	-	199,369	697,494
Cash at bank and in hand	15,059	1,160	-	16,219
Other net current assets/(liabilities)	<u>(4,850)</u>	-	<u>(66,088)</u>	<u>(61,898)</u>
<b>Total</b>	<b><u>508,334</u></b>	<b><u>1,160</u></b>	<b><u>142,321</u></b>	<b><u>651,815</u></b>

**THE TYN-Y-NANT CHRISTIAN CENTRE**

England & Wales - Charity number 1102688

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# Accounts

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**Registered Charity Number 1102688**  
**Registered Company Number 04949384**

**THE TYN-Y-NANT CHRISTIAN CENTRE**

**Company Limited by Guarantee**

**Report and Unaudited Accounts**

**For the year ended**

**31 January 2023**



[elpizoaccountancy.co.uk](http://elpizoaccountancy.co.uk)

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Reports and accounts**

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## **THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

### **Trustees' report (including directors' report) for the year ended 31 January 2023**

#### **Introduction**

The trustees present their annual director's report and financial statements for the year ended 31 January 2023 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1<sup>st</sup> January 2019), (The SORP)

#### **Purpose and Activities of the Charity**

The charity provides holidays for young people in a Christian environment under the name of Merseyside Christian Youth Camps (MCYC)

#### **A summary of the objectives of the charity as set out in its governing document.**

The advancement of the Christian faith by the provision and use of land and premises for the worship of God. For the edification of believers in God and for the provision of facilities to further the religious, social, moral and physical wellbeing of young people and others in accordance with the basis of faith.

#### **Public benefit that is provided by the charity**

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **Summary of main activities of the charity in relation to its objects**

The last twelve months have seen us able to return to a full range of Lettings and Camps after the restrictions of the COVID-19 pandemic. This has been possible due to the hard work of our many volunteers, and has provided a real benefit to the many people who have come to Tyn-y-Nant over the past year: from older folk staying for a weekend as part of church and community groups on a Letting, to the hundreds of children and teenagers attending a week of our Camps, to people of all ages from the local community attending activities we have run.

239 young people attended our Camps in 2022, this is down from 309 in 2019, which was the last year we were able to run. Although this is lower than we would have hoped, it is not unexpected given many people's continued anxiety about group activities following the Pandemic, and the two year gap losing the momentum of bookings.

#### **Plans for future periods**

Our hope and expectation is that being another year further removed from the Pandemic we will see an increase in attendance at our Camps, with the hope that in future years we will be able to increase the number of weeks we offer in line with demand. We continue to look at the best ways to advertise and promote our activities, both directly to the young people who may come, and to churches and youth groups who may send groups along. We also continue to look at priorities for maintaining and improving the site, as well as ways to fundraise so that we will be able to invest in the long-term success of the charity

## **THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

### **Trustees' report (including directors' report) for the year ended 31 January 2023**

#### **Financial Review**

##### **Policies on reserves**

Adequate reserves are maintained to fund the charity's activities for at least three months forward.

##### **Availability and adequacy of assets of the funds.**

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

##### **Transactions and Financial position**

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £43,445 (2022: £33,081).

The total reserves at the year- end stand at £651,815 (2022: £695,260).

##### **Share Capital**

The Company is limited by guarantee and therefore has no share capital.

##### **Reference and administrative details**

Date of incorporation	31 <sup>st</sup> October 2003
Company Registration Number	04949384
The Registered Office is	13 Village Road, Higher Bebington, Wirral CH63 8PP
Charity Registration Number	1102688
The telephone number is	44(0) 151 6080626

##### **Directors and trustees**

The directors who served on the date this report was approved and during the year were:

J Norwood (Chair)	M J Wright (Treasurer)	Mrs J Woods	Mrs J Goodwin
J G Fraser	N G Goodwin	JDM Woods	
SD Smith (appointed 16 February 2023)		Mrs H Petch (appointed 16 February 2023)	
MT Fleming (appointed 15 May 2023)			
S J Bedford (resigned 7 June 2022)		MN Woodger (resigned 16 February 2023)	

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting. During the lockdown period due to the Covid pandemic the trustees have continued to have regular meetings online. Minutes from these meetings can be provided on application.

##### **Nature of the Governing Documents and Constitution of the Charity**

The Organisation is a charitable company limited by guarantee, incorporated on 31<sup>st</sup> October 2003 and registered as a charity on 17 March 2004. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

## **THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

### **Trustees' report (including directors' report) for the year ended 31 January 2022**

#### **The methods adopted for the recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity. The directors are chosen to bring a wide variety of skills to the charity management.

#### **Independent Examiner**

Olivia Higgins, KBH Accountants Limited, 255 Poulton Road, Wallasey CH44 4BT

#### **Statement of Director's and Trustees' Responsibilities**

The charity trustees (who are also the directors of the charitable company for the purpose 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).

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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Statements as to disclosure to our independent examiner**

In so far as the trustees are aware at the time of approving our trustees' annual report:

There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Trustees' report (including directors' report) for the year ended 31 January 2022**

By order of the board of trustees  
This report was approved by the board of Trustees on 15 May 2023

A handwritten signature in black ink, appearing to read 'Malcolm Wright', with a long horizontal stroke extending to the right.

**Malcolm Wright**  
**Director and Trustee**

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Independent Examiner's Report to the Trustees of the Charity**  
**Report of the Independent Examiners to the Trustees on the account of the Charity for the**  
**year ended 31 January 2023**

I report on the financial statement of the charitable company on page 8 to 19 for the year ended 31 January 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

**Respective responsibilities of the Trustees and Examiner**

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

**Basis of opinion and scope of work undertaken**

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention;

1. Which gives me reasonable cause to believe that in any material respect the requirements;
  - To keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Olivia Higgins, Chartered Certified Accountant**  
**KBH Accountants Limited, 255 Poulton Road, Wallasey CH44 4BT**

**The date upon which my opinion is expressed is: 27 October 2023**

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Statement of Financial Activities for the year ended 31 January 2023**

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2023	2023	2023	2022
		£	£	£	£
<b>Income</b>					
Donations and legacies	3	35,662	-	35,662	59,619
Income from charitable activities	4	59,991	-	59,991	-
Income from other trading activities	5	32,614	-	32,614	612
Investment income	6	39	-	39	3
<b>Total Income</b>		<b><u>128,306</u></b>	<b>-</b>	<b><u>128,306</u></b>	<b><u>60,234</u></b>
<b>Expenditure</b>					
<b>Expenditure on charitable activities</b>	7	<u>137,309</u>	34,442	171,751	93,315
<b>Total expenditure</b>		<b><u>137,309</u></b>	<b><u>34,442</u></b>	<b><u>171,751</u></b>	<b><u>93,315</u></b>
<b>Net expenditure for the year</b>		<b>( 9,003)</b>	<b>(34,442)</b>	<b>(43,445)</b>	<b>(33,081)</b>
<b>Gross transfer between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>(9,003)</b>	<b>(34,442)</b>	<b>(43,445)</b>	<b>(33,081)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b><u>518,497</u></b>	<b><u>176,763</u></b>	<b><u>695,260</u></b>	<b><u>728,341</u></b>
<b>Total funds carried forward</b>		<b><u>509,494</u></b>	<b><u>142,321</u></b>	<b><u>651,815</u></b>	<b><u>695,260</u></b>

The net movement in funds referred to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

**All activities derive from continuing operation**

**The notes on page 12 to 19 form an integral part of these accounts**

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

**Statement of Financial Activities for the year ended 31 January 2023**

**Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Income</b>				
Donations and legacies	3	59,619	-	59,619
Income from charitable activities	4	-	-	-
Income from other trading activities	5	612	-	612
Investment income	6	3	-	3
<b>Total Income</b>		<b><u>60,234</u></b>	<b><u>-</u></b>	<b><u>60,234</u></b>
<b>Expenditure</b>				
Expenditure on charitable activities	7	58,873	34,442	93,315
<b>Total expenditure</b>		<b><u>58,873</u></b>	<b><u>34,442</u></b>	<b><u>93,315</u></b>
<b>Net expenditure for the year</b>		<b>1,361</b>	<b>(34,442)</b>	<b>(33,081)</b>
<b>Gross transfer between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>1,361</b>	<b>(34,442)</b>	<b>(33,081)</b>
<b>Reconciliation of funds:</b>				
<b>Total funds brought forward</b>		<b><u>517,136</u></b>	<b><u>211,205</u></b>	<b><u>728,341</u></b>
<b>Total funds carried forward</b>		<b><u>518,497</u></b>	<b><u>176,763</u></b>	<b><u>695,260</u></b>

All activities derive from continuing operation

The notes on page 12 to 19 form an integral part of these accounts

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

**Statement of Financial Activities for the year ended 31<sup>st</sup> January 2023**

**Income and Expenditure Account as required by the Companies Act for the year ended 31<sup>st</sup> January 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	128,306	60,230
Direct costs of turnover	<u>167,511</u>	<u>90,083</u>
<b>Gross deficit</b>	<b><u>(39,205)</u></b>	<b><u>(29,853)</u></b>
Governance costs	<u>4,279</u>	<u>3,231</u>
<b>Operating deficit</b>	<b><u>(43,484)</u></b>	<b><u>(33,084)</u></b>
Interest receivable	<u>39</u>	<u>3</u>
<b>Deficit on ordinary activities before tax</b>	<b><u>(43,445)</u></b>	<b><u>(33,081)</u></b>
<b>Retained deficit for the financial year</b>	<b><u>(43,445)</u></b>	<b><u>(33,081)</u></b>

All activities derive from continuing operations

The notes on pages 12 to 19 form integral part of these accounts.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

**Company Number 04949384**

**Balance Sheet as at 31<sup>st</sup> January 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	12		<u>697,494</u>		<u>731,936</u>
<b>Total fixed assets</b>			697,494		731,936
<b>Current Assets</b>					
Stock		1,519			-
Debtors	13	1,300		4,800	
Cash at the bank and in hand		<u>16,219</u>		<u>31,562</u>	
<b>Total current assets</b>		<b>19,038</b>		<b>36,362</b>	
<b>Creditors:-</b>					
Amount due within one year	14	<u>(15,960)</u>		<u>(14,570)</u>	
<b>Net current assets</b>			<u>3,078</u>		<u>21,792</u>
<b>Net assets</b>			<b>700,572</b>		<b>753,728</b>
<b>Creditors</b>					
Amounts due after more than one year	15		<u>(48,757)</u>		<u>(58,468)</u>
<b>Total net assets</b>			<b><u>651,815</u></b>		<b><u>695,260</u></b>
<b>The funds of the charity</b>					
<b>Unrestricted income funds</b>					
Unrestricted revenue accumulated funds	17	508,334		517,337	
Designated revenue funds	17	<u>1,160</u>		<u>1,160</u>	
Total unrestricted funds			509,494		518,497
<b>Restricted revenue funds</b>					
Restricted revenue accumulated funds	17		<u>142,321</u>		<u>176,763</u>
<b>Total charity funds</b>			<b><u>651,815</u></b>		<b><u>695,260</u></b>

The directors are satisfied that the year ended on 31 January 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**MJ Wright – Trustee**

**Approved by the board of Trustees on 15 May 2023**

**The notes on page 11 to 18 form an integral part of these accounts**



**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2023**

**1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

d) Income

Income is recognised when the charity 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 received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

## THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED

### Notes to the Accounts for the year ended 31 January 2023

#### g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal 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. Expenditure is classified under the following activity headings - expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs and other expenditure represents those items not falling into any other heading.

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

#### h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. The bases on which support costs have been allocated are set out in note 7.

#### i) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

<b>Asset Category</b>	<b>Annual rate</b>
Freehold land	0%
Buildings	2% straight line for new buildings and 5% for refurbishments and other buildings
Plant, equipment, and motor vehicles	10% straight line

#### j) Stock

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

#### k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### l) Cash at bank and in hand

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

#### m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2023**

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

**2 Legal status of the Trust**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**3 Income from donations and legacies**

	<b>2023</b>	<b>2022</b>
<b>Donations</b>	<b>£</b>	<b>£</b>
Gifts and donations - individuals	25,366	17,975
Gifts and donations - organisations	5,910	8,230
Recoverable taxation	4,386	3,414
Charitable Trusts	-	20,000
Grants – Covid related	-	10,000
	<u><b>35,662</b></u>	<u><b>59,619</b></u>

All income arising from donations was unrestricted in both years.

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

The charity has not been notified of any legacies in the year to 31 January 2023 or the previous year.

**4 Income from charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income from camping activities – camper’s fees	52,620	-
Income from camp shop	<u>7,371</u>	-
Total income from charitable activities	<u><b>59,991</b></u>	-

All income arising from charitable activities was unrestricted.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2023**

**5 Income from other trading activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Site lettings to other organisations	32,242	-
Provision of DBS checks for other organisations	310	560
Miscellaneous fundraising activities	<u>62</u>	<u>52</u>
	<b><u>32,614</u></b>	<b><u>612</u></b>

All income arising from other trading activities was unrestricted in both years.

**6 Investment income**

All of the charity's investment income of £39 (2022: £3) arises from money held in interest bearing deposit accounts.

**7 Analysis of expenditure on charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Direct cost of charitable activities	49,952	-
Premises running costs	57,592	32,352
Depreciation	34,442	34,442
Governance costs (see note 8)	4,279	3,631
Support costs (see note 8)	<u>25,486</u>	<u>22,890</u>
Total	<b><u>171,751</u></b>	<b><u>93,315</u></b>

Expenditure on charitable activities was £171,751 (2022: £93,315) of which £137,309 was unrestricted (2022: £58,873) and depreciation of £34,442 was restricted (2022: £34,442)

**8 Analysis of governance and support costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken (see note 7) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2023**

**Analysis of support and governance costs**

	General support	Governance	Total	Basis of
	£	Function	£	apportionment
	£	£	£	
Salaries, wages and related costs	14,400	-	14,400	Allocated on time
Office and administration	8,572	-	8,572	As incurred
Independent Examiner	-	750	750	Governance
Interest charges	2,514	-	2,514	Allocated on time
Legal and other professional fees	-	3,529	3,529	Governance
<b>Total</b>	<b><u>25,486</u></b>	<b><u>4,279</u></b>	<b><u>29,765</u></b>	

All support and governance costs were unrestricted in both years.

**9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

	2023	2023
	£	£
Centre Management fees	<u>14,400</u>	<u>14,400</u>
	<b><u>14,400</u></b>	<b><u>14,400</u></b>

The charitable company had no employees in the year therefore there are no employees with employee benefits in excess of £60,000 (2022: nil).  
The Centre manager is employed on a consultancy basis.  
The charity trustees were not paid personally or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustees received payment for professional or other services supplied to the charity - except as disclosed in note 16

**10 Staff Numbers**

The average monthly head count was nil staff (2022: nil staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were also nil.

**11 Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2023**

**12 Tangible functional fixed assets**

	<b>Freehold Land and Buildings £</b>	<b>Plant machinery and motor vehicles £</b>	<b>Total £</b>
Cost:			
As at 1 February 2022	1,164,009	153,544	1,317,553
Additions	-	-	-
As at 31 January 2023	<u>1,164,009</u>	<u>153,544</u>	<u>1,317,553</u>
Depreciation:			
As at 1 February 2022	436,372	149,245	585,617
Charge for the year	33,842	600	34,442
As at 31 January 2023	<u>470,214</u>	<u>149,845</u>	<u>620,059</u>
Net book value			
As at 1 February 2022	<u>727,637</u>	4,299	<u>731,936</u>
As at 31 January 2023	<u>693,795</u>	<u>3,699</u>	<u>697,494</u>
Freehold land at cost included above not depreciated			<u>9,194</u>

**13 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Other debtors and gift aid tax	<u>1,300</u>	4,800
	<u><b>1,300</b></u>	<u><b>4,800</b></u>

**14 Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Loan from charitable trusts	8,291	7,620
Accrued expenses and prepaid income	<u>7,669</u>	<u>6,950</u>
	<u><b>15,960</b></u>	<u><b>14,570</b></u>

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2023**

	<b>Lettings</b>	<b>Camp Fees</b>	<b>Total</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
<b>Deferred income</b>				
Balance at 1 February 2022	2,310	2,876	5,186	4,946
Released to income in the year	(2,310)	(2,876)	(5,186)	-
Received in respect of 2023 charitable activities	1,590	-	1,590	240
<b>Deferred Income at 31 January 2023</b>	<b><u>1,590</u></b>	<b><u>-</u></b>	<b><u>1,590</u></b>	<b><u>5,186</u></b>

**15 Creditors: amounts falling due after one year**

	<b>2023</b>	<b>2022</b>
	£	£
Loans from charitable trusts	<b><u>48,757</u></b>	<b><u>58,468</u></b>
Amounts falling due for payment after more than five years	<b><u>9,102</u></b>	<b><u>18,618</u></b>

The mortgage is secured by a charge over the land and property owned by the company. The balance of the mortgage at 31 January 2023 was £51,115 (2022: £60,341)

Interest payable on the loans in the year amounted to £2,514 (2022: £2,523)

**16 Related party transactions**

The charitable company has a 5 year low interest loan from Merseyside Evangelistic Trust (MET). One of the trustees, MJ Wright is also a trustee of Merseyside Evangelistic Trust. The balance of the loan outstanding at 31 January 2023 was £5,893 (2022: £5,747). The trustees of MET have granted a repayment holiday until there is a resumption of trading activity or 1 April 2024 whichever is sooner. Elpizo Limited provided accountancy, taxation and gift aid reclaim services during the period. The cost of these services (including irrecoverable VAT) was £3,529 (2022: £2,760). MJ Wright is the director of Elpizo Limited. Cost of services in the period was – gift aid recovery £240 (2022: £138), bookkeeping £2,400 (2022: £2,034), filing confirmation statement and SAGE licence £301, accounts preparation £588 (2022: £588 and Covid grant claims nil (2022: £300). The balance owing to Elpizo Limited at 31 January 2023 was £2,148 (2022: £1,292) During the year the company paid £240 (2021: £240) for web hosting services to Digitally Transform Me Limited. Mark Woodger was a trustee in the year and is also a director of Digitally Transform Me Limited. There was no outstanding balance owing to Digitally Transform Me Limited at 31 January 2023.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2023**

**17 Analysis of charitable funds - analysis of movements in funds**

	<b>Balance</b>				<b>Funds</b>
	<b>1 February</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 January</b>
	<b>2022</b>				<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	517,337	128,306	(137,309)	-	508,334
Designated bursary fund	1,160		-	-	1,160
Restricted funds	<u>176,763</u>	-	<u>(34,442)</u>	-	<u>142,321</u>
<b>Total</b>	<b><u>695,260</u></b>	<b>128,306</b>	<b><u>(171,751)</u></b>	<b>-</b>	<b><u>651,815</u></b>

**Purpose of the Funds**

**General fund** - Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

**Bursary fund** - Funding allocated by trustees towards the cost of reduced fees for campers whose families are experiencing financial difficulties.

**Restricted fund** – Grants and donations received for the various building projects

**18 Analysis of net assets between funds**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	498,125	-	199,369	697,494
Cash at bank and in hand	15,059	1,160	-	16,219
Other net current assets/(liabilities)	<u>(4,850)</u>	-	<u>(57,048)</u>	<u>(61,898)</u>
<b>Total</b>	<b><u>508,334</u></b>	<b><u>1,160</u></b>	<b><u>142,321</u></b>	<b><u>651,815</u></b>

**Analysis of net assets between funds – previous year**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>Fund</b>	<b>F und</b>	<b>Fund</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	489,085	-	242,851	731,936
Cash at bank and in hand	30,402	1,160	-	31,562
Other net current assets/(liabilities)	<u>(2,150)</u>	-	<u>(66,088)</u>	<u>(68,238)</u>
<b>Total</b>	<b><u>517,337</u></b>	<b><u>1,160</u></b>	<b><u>176,763</u></b>	<b><u>695,260</u></b>

**THE TYN-Y-NANT CHRISTIAN CENTRE**

England & Wales - Charity number 1102688

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# Accounts

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**Registered Charity Number 1102688**  
**Registered Company Number 04949384**

**THE TYN-Y-NANT CHRISTIAN CENTRE**

**Company Limited by Guarantee**

**Report and Unaudited Accounts**

**For the year ended**

**31 January 2022**



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**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Reports and accounts**

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## **THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

### **Trustees' report (including directors' report) for the year ended 31 January 2022**

#### **Introduction**

The trustees present their annual director's report and financial statements for the year ended 31 January 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1<sup>st</sup> January 2019), (The SORP)

#### **Purpose and Activities of the Charity**

The charity provides holidays for young people in a Christian environment under the name of Merseyside Christian Youth Camps (MCYC)

#### **A summary of the objectives of the charity as set out in its governing document.**

The advancement of the Christian faith by the provision and use of land and premises for the worship of God. For the edification of believers in God and for the provision of facilities to further the religious, social, moral and physical wellbeing of young people and others in accordance with the basis of faith.

#### **Public benefit that is provided by the charity**

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **Summary of main activities of the charity in relation to its objects**

Due to the Covid19 pandemic there have been no charitable activities in the financial year. There has been income from regular donors both individual and churches and also fixed costs of the property and any ongoing maintenance. There has been a continuous effort to maintain contact with the users, beneficiaries and supporters of the charity during the period of disruption by use of social media. A grant of £10,000 in the year to 31 January 2022 was been received from Cyngor Gwynedd which the trustees believe will be sufficient along with other income streams to maintain a stable financial position until activities can be resumed in 2022.

#### **Plans for future periods**

Following the lifting of Covid restriction early in 2022 we are planning a full range of lettings and camping activities for young people in the coming season.

#### **Financial Review**

##### **Policies on reserves**

Adequate reserves are maintained to fund the charity's activities for at least three months forward.

## **THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

### **Trustees' report (including directors' report) for the year ended 31 January 2022**

#### **Availability and adequacy of assets of the funds.**

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### **Transactions and Financial position**

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £33,081 (2021: £9,750).

The total reserves at the year- end stand at £695,260 (2021: £728,342)

#### **Share Capital**

The Company is limited by guarantee and therefore has no share capital.

#### **Reference and administrative details**

Date of incorporation	31 <sup>st</sup> October 2003
Company Registration Number	04949384
The Registered Office is	13 Village Road, Higher Bebington, Wirral CH63 8PP
Charity Registration Number	1102688
The telephone number is	44(0) 151 6080626

#### **Directors and trustees**

The directors who served on the date this report was approved and during the year were:

J Norwood (Chair)	M J Wright (Treasurer)	Mrs J Woods	Mrs J Goodwin
J G Fraser	N G Goodwin	MN Woodger	JDM Woods
P Woods (resigned 31 May 2021)	S J Bedford (resigned 7 June 2022)		
Mrs D Smith (resigned 2 February 2022)			

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting. During the lockdown period due to the Covid pandemic the trustees have continued to have regular meetings online. Minutes from these meetings can be provided on application.

#### **Nature of the Governing Documents and Constitution of the Charity**

The Organisation is a charitable company limited by guarantee, incorporated on 31<sup>st</sup> October 2003 and registered as a charity on 17 March 2004. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

#### **The methods adopted for the recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity. The directors are chosen to bring a wide variety of skills to the charity management.

## **THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

### **Trustees' report (including directors' report) for the year ended 31 January 2022**

#### **Independent Examiner**

Olivia Higgins, KBH Accountants Limited, 255 Poulton Road, Wallasey CH44 4BT

#### **Statement of Director's and Trustees' Responsibilities**

The charity trustees (who are also the directors of the charitable company for the purpose 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).

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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Statements as to disclosure to our independent examiner**

In so far as the trustees are aware at the time of approving our trustees' annual report: There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 10 May 2022

**Malcolm Wright**

**Director and Trustee**

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Independent Examiner's Report to the Trustees of the Charity**  
**Report of the Independent Examiners to the Trustees on the account of the Charity for the**  
**year ended 31 January 2022**

I report on the financial statement of the charitable company on page 7 to 18 for the year ended 31 January 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

**Respective responsibilities of the Trustees and Examiner**

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

**Basis of opinion and scope of work undertaken**

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention;

1. Which gives me reasonable cause to believe that in any material respect the requirements;
  - To keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Olivia Higgins, Chartered Certified Accountant**  
**KBH Accountants Limited, 255 Poulton Road, Wallasey CH44 4BT**

**The date upon which my opinion is expressed is: 26 October 2022**

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Statement of Financial Activities for the year ended 31 January 2022**

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2022	2022	2022	2021
		£	£	£	£
<b>Income</b>					
Donations and legacies	3	59,619	-	59,619	72,019
Income from charitable activities	4	-	-	-	142
Income from other trading activities	5	612	-	612	2,468
Investment income	6	3	-	3	5
<b>Total Income</b>		<b><u>60,234</u></b>	<b>-</b>	<b><u>60,234</u></b>	<b><u>74,634</u></b>
<b>Expenditure</b>					
<b>Expenditure on charitable activities</b>	7	<b><u>58,873</u></b>	<b><u>34,442</u></b>	<b><u>93,315</u></b>	<b><u>84,384</u></b>
<b>Total expenditure</b>		<b><u>58,873</u></b>	<b><u>34,442</u></b>	<b><u>93,315</u></b>	<b><u>84,384</u></b>
<b>Net expenditure for the year</b>		<b>1,361</b>	<b>(34,442)</b>	<b>(33,081)</b>	<b>(9,750)</b>
<b>Gross transfer between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>1,361</b>	<b>(34,442)</b>	<b>(33,081)</b>	<b>(9,750)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b><u>517,136</u></b>	<b><u>211,205</u></b>	<b><u>728,341</u></b>	<b><u>738,091</u></b>
<b>Total funds carried forward</b>		<b><u>518,497</u></b>	<b><u>176,763</u></b>	<b><u>695,260</u></b>	<b><u>728,341</u></b>

The net movement in funds referred to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

**All activities derive from continuing operation**

**The notes on page 11 to 18 form an integral part of these accounts**

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

**Statement of Financial Activities for the year ended 31 January 2022**

**Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
<b>Income</b>				
Donations and legacies	3	72,019	-	72,019
Income from charitable activities	4	142	-	142
Income from other trading activities	5	2,468	-	2,468
Investment income	6	5	-	5
<b>Total Income</b>		<b><u>74,634</u></b>	<b><u>-</u></b>	<b><u>74,634</u></b>
<b>Expenditure</b>				
Expenditure on charitable activities	7	49,942	34,442	84,384
<b>Total expenditure</b>		<b><u>49,942</u></b>	<b><u>34,442</u></b>	<b><u>84,384</u></b>
<b>Net expenditure for the year</b>		<b>24,692</b>	<b>(34,442)</b>	<b>(9,750)</b>
<b>Gross transfer between funds</b>		<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net movement in funds</b>		<b>24,692</b>	<b>(34,442)</b>	<b>(9,750)</b>
<b>Reconciliation of funds:</b>				
<b>Total funds brought forward</b>		<b><u>492,444</u></b>	<b><u>245,647</u></b>	<b><u>738,091</u></b>
<b>Total funds carried forward</b>		<b><u>517,136</u></b>	<b><u>211,205</u></b>	<b><u>728,341</u></b>

All activities derive from continuing operation

The notes on page 11 to 18 form an integral part of these accounts

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

**Statement of Financial Activities for the year ended 31<sup>st</sup> January 2022**

**Income and Expenditure Account as required by the Companies Act for the year ended 31<sup>st</sup> January 2021**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	60,230	74,629
Direct costs of turnover	<u>90,083</u>	<u>81,107</u>
<b>Gross deficit</b>	<b><u>(29,853)</u></b>	<b><u>(6,478)</u></b>
Governance costs	<u>3,231</u>	<u>3,277</u>
<b>Operating deficit</b>	<b><u>(33,084)</u></b>	<b><u>(9,755)</u></b>
Interest receivable	<u>3</u>	<u>5</u>
<b>Deficit on ordinary activities before tax</b>	<b><u>(33,081)</u></b>	<b><u>(9,750)</u></b>
<b>Retained deficit for the financial year</b>	<b><u>(33,081)</u></b>	<b><u>(9,750)</u></b>

All activities derive from continuing operations

The notes on pages 11 to 18 form integral part of these accounts.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED****Company Number 04949384****Balance Sheet****As at 31<sup>st</sup> January 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	12		<u>731,936</u>		<u>766,378</u>
<b>Total fixed assets</b>			<b>731,936</b>		<b>766,378</b>
<b>Current Assets</b>					
Debtors	13	4,800		6,008	
Cash at the bank and in hand		<u>31,562</u>		<u>37,774</u>	
<b>Total current assets</b>		<b>36,362</b>		<b>43,782</b>	
<b>Creditors:-</b>					
Amount due within one year	14	<u>(14,570)</u>		<u>(18,202)</u>	
<b>Net current assets</b>			<u>21,792</u>		<u>25,580</u>
<b>Net assets</b>			<b>753,728</b>		<b>791,958</b>
<b>Creditors</b>					
Amounts due after more than one year	15		<u>(58,468)</u>		<u>(63,617)</u>
<b>Total net assets</b>			<u><b>695,260</b></u>		<u><b>728,341</b></u>
<b>The funds of the charity</b>					
<b>Unrestricted income funds</b>					
Unrestricted revenue accumulated funds	17	517,337		515,906	
Designated revenue funds	17	<u>1,160</u>		<u>1,230</u>	
Total unrestricted funds			518,497		517,136
<b>Restricted revenue funds</b>					
Restricted revenue accumulated funds	17		<u>176,763</u>		<u>211,205</u>
<b>Total charity funds</b>			<u><b>695,260</b></u>		<u><b>728,341</b></u>

The directors are satisfied that the year ended on 31 January 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 6.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**MJ Wright – Trustee****Approved by the board of Trustees on 10 May 2022****The notes on page 11 to 18 form an integral part of these accounts**

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2022**

**1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

d) Income

Income is recognised when the charity 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 received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

## THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED

### Notes to the Accounts for the year ended 31 January 2022

#### g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal 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. Expenditure is classified under the following activity headings - expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs and other expenditure represents those items not falling into any other heading.

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

#### h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. The bases on which support costs have been allocated are set out in note 7.

#### i) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

<b>Asset Category</b>	<b>Annual rate</b>
Freehold land	0%
Buildings	2% straight line for new buildings and 5% for refurbishments and other buildings
Plant, equipment, and motor vehicles	10% straight line

#### j) Stock

Stock is included at the lower of cost or net realisable value. Due to the Covid19 pandemic there were to be no camping activities in 2021 so stock at the end of 2021 activities has been written off to nil.

#### k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### l) Cash at bank and in hand

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

#### m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimating

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2022**

reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

**2 Legal status of the Trust**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**3 Income from donations and legacies**

	<b>2022</b>	<b>2021</b>
<b>Donations</b>	<b>£</b>	<b>£</b>
Gifts and donations - individuals	17,975	18,938
Gifts and donations - organisations	8,230	14,573
Recoverable taxation	3,414	3,508
Charitable Trusts	20,000	-
Grants – Covid related	<u>10,000</u>	<u>35,000</u>
	<u>59,619</u>	<u>72,019</u>

All income arising from donations was unrestricted in both years.

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

The charity has not been notified of any legacies in the year to 31 January 2022 or the previous year.

**4 Income from charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income from camping activities – camper’s fees	-	-
Income from camp shop	<u>-</u>	<u>142</u>
Total income from charitable activities	<u>-</u>	<u>142</u>

All income arising from charitable activities was unrestricted in both years.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2022**

**5 Income from other trading activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Site lettings to other organisations	-	2,222
Provision of DBS checks for other organisations	560	206
Miscellaneous fundraising activities	<u>52</u>	<u>40</u>
	<u><b>612</b></u>	<u><b>2,468</b></u>

All income arising from other trading activities was unrestricted in both years.

**6 Investment income**

All of the charity's investment income of £3 (2021: £5) arises from money held in interest bearing deposit accounts.

**7 Analysis of expenditure on charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Premises running costs	32,352	27,007
Fundraising and trading costs	-	827
Depreciation	34,442	34,442
Governance costs (see note 8)	3,631	3,277
Support costs (see note 8)	<u>22,890</u>	<u>18,831</u>
Total	<u><b>93,315</b></u>	<u><b>84,384</b></u>

Expenditure on charitable activities was £93,315 (2021: £84,384) of which £58,873 was unrestricted (2021: £49,942) and depreciation of £34,442 was restricted (2021: £34,442)

**8 Analysis of governance and support costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken (see note 7) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2022**

**Analysis of support and governance costs**

	General support £	Governance Function £	Total £	Basis of apportionment
Salaries, wages and related costs	14,400	-	14,400	Allocated on time
Office and administration	5,967	-	5,967	As incurred
Independent Examiner	-	720	720	Governance
Interest charges	2,523	-	2,523	Allocated on time
Legal and other professional fees	-	2,911	2,911	Governance
<b>Total</b>	<b><u>22,890</u></b>	<b><u>3,631</u></b>	<b><u>26,521</u></b>	

All support and governance costs were unrestricted in both years.

**9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

	2022 £	2021 £
Centre Management fees	<u>14,400</u>	<u>11,500</u>
	<u>14,400</u>	<u>11,500</u>

The charitable company had no employees in the year therefore there are no employees with employee benefits in excess of £60,000 (2021: nil).  
The Centre manager is employed on a consultancy basis.  
The charity trustees were not paid personally or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustees received payment for professional or other services supplied to the charity - except as disclosed in note 16

**10 Staff Numbers**

The average monthly head count was nil staff (2021: nil staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were also nil.

**11 Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2022**

**12 Tangible functional fixed assets**

	<b>Freehold Land and Buildings £</b>	<b>Plant machinery and motor vehicles £</b>	<b>Total £</b>
Cost:			
As at 1 February 2021	1,164,009	153,544	1,317,553
Additions	-	-	-
As at 31 January 2022	<u>1,164,009</u>	<u>153,544</u>	<u>1,317,553</u>
Depreciation:			
As at 1 February 2021	402,530	148,645	551,175
Charge for the year	33,842	600	34,442
As at 31 January 2022	<u>436,372</u>	<u>149,245</u>	<u>585,617</u>
Net book value			
As at 1 January 2022	<u>761,479</u>	<u>4,899</u>	<u>766,378</u>
As at 31 January 2021	<u>727,637</u>	<u>4,299</u>	<u>731,936</u>
Freehold land at cost included above not depreciated			<u>9,194</u>

**13 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Other debtors and gift aid tax	<u>4,800</u>	<u>6,008</u>
	<u>4,800</u>	<u>9,755</u>

**14 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Bank overdrafts	-	396
Loan from charitable trusts	7,620	7,612
Accrued expenses and prepaid income	<u>6,950</u>	<u>10,194</u>
	<u>14,570</u>	<u>18,202</u>

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2022**

	<b>Lettings 2022 £</b>	<b>Camp Fees 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Deferred income</b>				
Balance at 1 February 2021	2,070	2,876	4,946	6,100
Released to income in the year	-	-	-	-
Refunded in the year	-	-	-	(1,484)
Received in respect of 2022 charitable activities	240	-	240	330
<b>Deferred Income at 31 January 2022</b>	<b><u>2,310</u></b>	<b><u>2,876</u></b>	<b><u>5,186</u></b>	<b><u>4,946</u></b>

**15 Creditors: amounts falling due after one year**

	<b>2022 £</b>	<b>2021 £</b>
Loans from charitable trusts	<u>58,468</u>	<u>63,617</u>
Amounts falling due for payment after more than five years	<u>18,618</u>	<u>24,504</u>

The mortgage is secured by a charge over the land and property owned by the company. The balance of the mortgage at 31 January 2022 was £60,341 (2021: £65,623)

Interest payable on the loans in the year amounted to £2,523 (2021: £2,783)

**16 Related party transactions**

The charitable company has a 5 year low interest loan from Merseyside Evangelistic Trust (MET). One of the trustees, MJ Wright is also a trustee of Merseyside Evangelistic Trust. The balance of the loan outstanding at 31 January 2022 was £5,747 (2021: £5,605). The trustees of MET have granted a repayment holiday until there is a resumption of trading activity or 1 April 2022 whichever is sooner.

Elpizo Limited provided accountancy, taxation and gift aid reclaim services during the period. The cost of these services (including irrecoverable VAT) was £2,760 (2021: £2,557). MJ Wright is the director of Elpizo Limited.

Cost of services in the period was – gift aid recovery £138 (2021: £115), bookkeeping £2,034 (2021: £1,074), filing confirmation statement £73, accounts preparation £588 (2021: £588 and Covid grant claims £300 (2021: £875). The balance owing to Elpizo Limited at 31 January 2022 was £1,296 (2021: £1,014)

During the year the company paid £240 (2021: £240) for web hosting services to Digitally Transform Me Limited. Mark Woodger a trustee is also a director of Digitally Transform Me Limited. There was no outstanding balance owing to Digitally Transform Me Limited at 31 January 2022.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2022**

**17 Analysis of charitable funds - analysis of movements in funds**

	<b>Balance</b>				<b>Funds</b>
	<b>1 February</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 January</b>
	<b>2021</b>				<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	515,906	60,234	(58,803)	-	517,337
Designated bursary fund	1,230		(70)	-	1,160
Restricted funds	<u>211,205</u>	-	<u>(34,442)</u>	-	<u>176,763</u>
<b>Total</b>	<b><u>728,341</u></b>	<b>60,234</b>	<b><u>(93,315)</u></b>	<b>-</b>	<b><u>695,260</u></b>

**Purpose of the Funds**

**General fund** - Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

**Bursary fund** - Funding allocated by trustees towards the cost of reduced fees for campers whose families are experiencing financial difficulties.

**Restricted fund** – Grants and donations received for the various building projects

**18 Analysis of net assets between funds**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	489,085	-	242,851	731,936
Cash at bank and in hand	30,402	1,160	-	31,562
Other net current assets/(liabilities)	<u>(2,150)</u>	-	<u>(66,088)</u>	<u>(68,238)</u>
<b>Total</b>	<b><u>517,337</u></b>	<b><u>1,160</u></b>	<b><u>176,763</u></b>	<b><u>695,260</u></b>

**Analysis of net assets between funds – previous year**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>Fund</b>	<b>F und</b>	<b>Fund</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	483,944		282,434	766,378
Cash at bank and in hand	36,544	1,230	-	37,774
Other net current liabilities	<u>(4,582)</u>	-	<u>(71,229)</u>	<u>(75,811)</u>
<b>Total</b>	<b><u>515,906</u></b>	<b><u>1,230</u></b>	<b><u>211,205</u></b>	<b><u>728,341</u></b>

**THE TYN-Y-NANT CHRISTIAN CENTRE**

England & Wales - Charity number 1102688

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# Accounts

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**Registered Charity Number 1102688**  
**Registered Company Number 04949384**

**THE TYN-Y-NANT CHRISTIAN CENTRE**  
**Company Limited by Guarantee**  
**Report and Unaudited Accounts**  
**For the year ended**  
**31 January 2021**



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**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Reports and accounts**

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**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Trustees' report (including directors' report) for the year ended 31 January 2021**

**Introduction**

The trustees present their annual director's report and financial statements for the year ended 31 January 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1<sup>st</sup> January 2019), (The SORP)

**Purpose and Activities of the Charity**

The charity provides holidays for young people in a Christian environment under the name of Merseyside Christian Youth Camps (MCYC)

**A summary of the objectives of the charity as set out in its governing document.**

The advancement of the Christian faith by the provision and use of land and premises for the worship of God. For the edification of believers in God and for the provision of facilities to further the religious, social, moral and physical wellbeing of young people and others in accordance with the basis of faith.

**Public benefit that is provided by the charity**

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

**Summary of main activities of the charity in relation to its objects**

Due to the Covid19 pandemic there have been no charitable activities in the financial year nor will there be in the next financial year either. There has been income from regular donors both individual and churches and also fixed costs of the property and any ongoing maintenance. There has been a continuous effort to maintain contact with the users, beneficiaries and supporters of the charity during the period of disruption by use of social media. A grant of £35,000 in the year to 31 January 2021 and a further £20,000 after that date has been received from Cyngor Gwynedd which the trustees believe will be sufficient along with other income streams to maintain a stable financial position until activities can resumed in 2022.

**Plans for future periods**

After the announcements from the government early in the summer of 2021, and due to the ongoing uncertainty of circumstances across the country and the restrictions imposed by the Welsh and English Governments, the Trust took the decision, along with many similar organisations, to keep the site closed for the 2021 camping season.

As a group of council members and trustees we believe that God's calling for MCYC is to share the good news of Jesus Christ with as many young people as possible through the time we share together at camp and at events throughout the year, in partnership with churches across the region. Holding on to this shared belief, we are continuing to monitor

## **THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

### **Trustees' report (including directors' report) for the year ended 31 January 2021**

the ever-changing restrictions with the hope that we will be able, with some degree of certainty, plan for lettings and camps in 2022

#### **Financial Review**

##### **Policies on reserves**

Adequate reserves are maintained to fund the charity's activities for at least three months forward.

##### **Availability and adequacy of assets of the funds.**

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

##### **Transactions and Financial position**

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £9,750 (2020: £22,430).

The total reserves at the year- end stand at £728,342 (2020: £738,092)

Free unrestricted liquid reserves at the yearend amounted to £19,572 (2020: £17,618).

##### **Share Capital**

The Company is limited by guarantee and therefore has no share capital.

##### **Reference and administrative details**

Date of incorporation	31 <sup>st</sup> October 2003
Company Registration Number	04949384
The Registered Office is	13 Village Road, Higher Bebington, Wirral CH63 8PP
Charity Registration Number	1102688
The telephone number is	44(0) 151 6080626

##### **Directors and trustees**

The directors who served on the date this report was approved and during the year were:

J Norwood (Chair)	M J Wright (Treasurer)	Mrs J Woods	S J Bedford
J G Fraser	N G Goodwin	Mrs D Smith	MN Woodger
JDM Woods	Mrs J Goodwin	P Woods (resigned 31 May 2021)	

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting. During the lockdown period due to the Covid pandemic the trustees have continued to have regular meetings online. Minutes from these meetings can be provided on application.

##### **Nature of the Governing Documents and Constitution of the Charity**

The Organisation is a charitable company limited by guarantee, incorporated on 31<sup>st</sup> October 2003 and registered as a charity on 17 March 2004. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the

## **THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

### **Trustees' report (including directors' report) for the year ended 31 January 2021**

company being wound up, members are required to contribute an amount not exceeding £1.

#### **The methods adopted for the recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

#### **Independent Examiner**

Olivia Higgins, KBH Accountants Limited, 255 Poulton Road, Wallasey CH44 4BT

#### **Statement of Director's and Trustees' Responsibilities**

The charity trustees (who are also the directors of the charitable company for the purpose 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).

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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Statements as to disclosure to our independent examiner**

In so far as the trustees are aware at the time of approving our trustees' annual report:

There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Trustees' report (including directors' report) for the year ended 31 January 2021**

individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 20 October 2021

Jon Norwood  
Chair, Director and Trustee

## **THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

### **Independent Examiner's Report to the Trustees of the Charity**

### **Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 January 2021**

I report on the financial statement of the charitable company on page 8 to 20 for the year ended 31 January 2021.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

#### **Respective responsibilities of the Trustees and Examiner**

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

#### **Basis of opinion and scope of work undertaken**

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

#### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention;

1. Which gives me reasonable cause to believe that in any material respect the requirements;
  - To keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Olivia Higgins, Chartered Certified Accountant**

**KBH Accountants Limited, 255 Poulton Road, Wallasey CH44 4BT**

**The date upon which my opinion is expressed is: 20 October 2021**

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Statement of Financial Activities for the year ended 31 January 2021**

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2021 £	2021 £	2021 £	2020 £
<b>Income</b>					
Donations and legacies	3	72,019	-	72,019	49,554
Income from charitable activities	4	142	-	142	70,330
Income from other trading activities	5	2,468	-	2,468	27,743
Investment income	6	5	-	5	20
<b>Total Income</b>		<b><u>74,634</u></b>	<b>-</b>	<b><u>74,634</u></b>	<b><u>147,647</u></b>
<b>Expenditure</b>					
<b>Expenditure on charitable activities</b>	7	<u>49,942</u>	<u>34,442</u>	<u>84,384</u>	<u>170,077</u>
<b>Total expenditure</b>		<b><u>49,942</u></b>	<b><u>34,442</u></b>	<b><u>84,384</u></b>	<b><u>170,077</u></b>
<b>Net expenditure for the year</b>		<b>24,692</b>	<b>(34,442)</b>	<b>(9,750)</b>	<b>(22,430)</b>
<b>Gross transfer between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>24,692</b>	<b>(34,442)</b>	<b>(9,750)</b>	<b>(22,430)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b><u>492,445</u></b>	<b><u>245,647</u></b>	<b><u>738,092</u></b>	<b><u>760,522</u></b>
<b>Total funds carried forward</b>		<b><u>517,137</u></b>	<b><u>211,205</u></b>	<b><u>728,342</u></b>	<b><u>738,092</u></b>

The net movement in funds referred to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

**All activities derive from continuing operation**

**The notes on page 13 to 20 form an integral part of these accounts**

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Statement of Financial Activities for the year ended 31 January 2021**  
**Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

		Unrestricted Funds	Restricted Funds	Total Funds
	Notes	2020	2020	2020
		£	£	£
<b>Income</b>				
Donations and legacies	3	49,554	-	49,554
Income from charitable activities	4	70,330	-	70,330
Income from other trading activities	5	27,743	-	27,743
Investment income	6	20	-	20
<b>Total Income</b>		<b><u>147,647</u></b>	<b>-</b>	<b><u>147,647</u></b>
<b>Expenditure</b>				
<b>Expenditure on charitable activities</b>	7	<b><u>135,635</u></b>	<b><u>34,442</u></b>	<b><u>170,077</u></b>
<b>Total expenditure</b>		<b><u>135,635</u></b>	<b><u>34,442</u></b>	<b><u>170,077</u></b>
<b>Net expenditure for the year</b>		<b>12,012</b>	<b>(34,442)</b>	<b>(22,430)</b>
<b>Gross transfer between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>12,012</b>	<b>(34,442)</b>	<b>(22,430)</b>
<b>Reconciliation of funds:</b>				
<b>Total funds brought forward</b>		<b><u>480,433</u></b>	<b><u>280,089</u></b>	<b><u>760,522</u></b>
<b>Total funds carried forward</b>		<b><u>492,445</u></b>	<b><u>245,647</u></b>	<b><u>738,092</u></b>

All activities derive from continuing operation

The notes on page 13 to 20 form an integral part of these accounts

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

**Statement of Financial Activities for the year ended 31<sup>st</sup> January 2021**

**Income and Expenditure Account as required by the Companies Act for the year ended 31<sup>st</sup> January 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	74,629	147,627
Direct costs of turnover	<u>81,107</u>	<u>167,030</u>
<b>Gross deficit</b>	<b><u>(6,478)</u></b>	<b><u>(19,403)</u></b>
Governance costs	<u>3,277</u>	<u>3,047</u>
<b>Operating deficit</b>	<b><u>(9,755)</u></b>	<b><u>(22,450)</u></b>
Interest receivable	<u>5</u>	<u>20</u>
<b>Deficit on ordinary activities before tax</b>	<b><u>(9,750)</u></b>	<b><u>(22,430)</u></b>
<b>Retained deficit for the financial year</b>	<b><u>(9,750)</u></b>	<b><u>(22,430)</u></b>

All activities derive from continuing operations

The notes on pages 13 to 20 form integral part of these accounts.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

**Company Number 04949384**

**Balance Sheet**

**As at 31<sup>st</sup> January 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	12		<u>766,378</u>		<u>800,820</u>
<b>Total fixed assets</b>			766,378		800,820
<b>Current Assets</b>					
Debtors	13	6,008		9,755	
Cash at the bank and in hand		<u>37,774</u>		<u>17,618</u>	
<b>Total current assets</b>		<b>43,782</b>		<b>27,373</b>	
<b>Creditors:-</b>					
Amount due within one year	14	<u>(18,202)</u>		<u>(18,989)</u>	
<b>Net current assets</b>			<u>25,580</u>		<u>8,384</u>
<b>Net assets</b>			<b>791,958</b>		<b>809,204</b>
<b>Creditors</b>					
Amounts due after more than one year	15		<u>(63,616)</u>		<u>(71,112)</u>
<b>Total net assets</b>			<b><u>728,342</u></b>		<b><u>738,092</u></b>
<b>The funds of the charity</b>					
<b>Unrestricted income funds</b>					
Unrestricted revenue accumulated funds	17	515,907		491,285	
Designated revenue funds	17	<u>1,230</u>		<u>1,160</u>	
<b>Total unrestricted funds</b>			517,137		492,445
<b>Restricted revenue funds</b>					
Restricted revenue accumulated funds	17		<u>211,205</u>		<u>245,647</u>
<b>Total charity funds</b>			<b><u>728,342</u></b>		<b><u>738,092</u></b>

The directors are satisfied that the year ended on 31 January 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**MJ Wright – Trustee**

**Approved by the board of Trustees on 20 October 2021**

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**

The notes on page 12 to 19 form an integral part of these accounts

**Statement of Cash Flows**

For the year ended 31 January 2021

	Notes	2021 £	2020 £
<b>Cash generated in operating activities</b>	18	<u>20,151</u>	<u>16,168</u>
<b>Cash flows from investing activities</b>			
Interest Income		5	20
Purchase of tangible fixed assets		<u>-</u>	<u>(6,000)</u>
<b>Cash generated by/(used in) investing activities</b>		<u>20,156</u>	<u>(5,980)</u>
<b>Cash flows from financing activities</b>			
Repayment of borrowing		<u>-</u>	<u>(10,450)</u>
<b>Cash used in financing activities</b>		<u>-</u>	<u>(10,450)</u>
Increase (Decrease) in cash and cash equivalents in the year		<u>20,156</u>	<u>(262)</u>
Cash and cash equivalent at the beginning of the year		<u>17,618</u>	<u>17,880</u>
<b>Total cash and cash equivalent at the end of the year</b>		<u>37,774</u>	<u>17,618</u>

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2021**

**1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

d) Income

Income is recognised when the charity 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 received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2021**

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal 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. Expenditure is classified under the following activity headings - expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs and other expenditure represents those items not falling into any other heading.

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

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. The bases on which support costs have been allocated are set out in note 7.

i) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

<b>Asset Category</b>	<b>Annual rate</b>
Freehold land	0%
Buildings	2% straight line for new buildings and 5% for refurbishments and other buildings
Plant, equipment, and motor vehicles	10% straight line

j) Stock

Stock is included at the lower of cost or net realisable value. Due to the Covid19 pandemic there were to be no camping activities in 2020 so stock at the end of 2019 activities has been written off to nil.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimating

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2021**

reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

**2 Legal status of the Trust**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**3 Income from donations and legacies**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Donations</b>		
Gifts and donations - individuals	18,938	21,735
Gifts and donations - organisations	14,573	14,149
Recoverable taxation	3,508	7,956
Legacy	-	5,714
Grants – Covid related	<u>35,000</u>	-
	<u>72,019</u>	<u>49,554</u>

All income arising from donations was unrestricted in both years.

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

The charity has not been notified of any legacies in the year to 31 January 2021. Last year the charity received a legacy of £5,714 from the estate of the late Mrs Jean Hockridge

**4 Income from charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Income from camping activities – camper’s fees	-	64,362
Income from camp shop	<u>142</u>	<u>5,968</u>
Total income from charitable activities	<u>142</u>	<u>70,330</u>

All income arising from charitable activities was unrestricted in both years.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2021**

**5 Income from other trading activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Site lettings to other organisations	2,222	27,418
Provision of DBS checks for other organisations	206	94
Miscellaneous fundraising activities	40	231
	<u>2,468</u>	<u>27,743</u>

All income arising from other trading activities was unrestricted in both years.

**6 Investment income**

All of the charity's investment income of £5 (2020: £20) arises from money held in interest bearing deposit accounts.

**7 Analysis of expenditure on charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Camping activities	-	34,898
Premises running costs	27,007	59,572
Fundraising and trading costs	827	6,267
Depreciation	34,442	34,442
Governance costs (see note 8)	3,277	3,047
Support costs (see note 8)	18,831	31,851
	<u>84,384</u>	<u>170,077</u>
Total	<u>84,384</u>	<u>170,077</u>

Expenditure on charitable activities was £84,384 (2020: £170,077) of which £49,942 was unrestricted (2020: £135,635) and depreciation of £34,442 was restricted (2020: £34,442)

**8 Analysis of governance and support costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken (see note 7) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2021**

**Analysis of support and governance costs**

	General support	Governance	Total	Basis of
	£	Function	£	apportionment
	£	£	£	
Salaries, wages and related costs	11,500	-	11,500	Allocated on time
Office and administration	5,047	-	5,047	As incurred
Independent Examiner	-	720	720	Governance
Interest charges	2,284	-	2,284	Allocated on time
Legal and other professional fees	-	2,557	2,557	Governance
<b>Total</b>	<b><u>18,831</u></b>	<b><u>3,277</u></b>	<b><u>22,108</u></b>	

All support and governance costs were unrestricted in both years.

**9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

	2021	2020
	£	£
Centre Management fees	<u>11,500</u>	<u>14,400</u>
	<u>11,500</u>	<u>14,400</u>

The charitable company had no employees in the year therefore there are no employees with employee benefits in excess of £60,000 (2020: nil).

The Centre manager is employed on a consultancy basis.

The charity trustees were not paid personally or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustees received payment for professional or other services supplied to the charity - except as disclosed in note 16

**10 Staff Numbers**

The average monthly head count was nil staff (2020: nil staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were also nil.

**11 Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2021**

**12 Tangible functional fixed assets**

	<b>Freehold Land and Buildings £</b>	<b>Plant machinery and motor vehicles £</b>	<b>Total £</b>
Cost:			
As at 1 February 2020	1,164,009	153,544	1,317,553
Additions	-	-	-
As at 31 January 2021	<u>1,164,009</u>	<u>153,544</u>	<u>1,317,553</u>
Depreciation:			
As at 1 February 2020	368,688	148,045	516,733
Charge for the year	33,842	600	34,442
As at 31 January 2021	<u>402,530</u>	<u>148,645</u>	<u>551,175</u>
Net book value			
As at 1 January 2021	<u>761,479</u>	<u>4,899</u>	<u>766,378</u>
As at 31 January 2020	<u>795,321</u>	<u>5,499</u>	<u>800,820</u>
Freehold land at cost included above not depreciated			<u>9,194</u>

**13 Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	-	4,145
Other debtors and gift aid tax	<u>6,008</u>	<u>5,610</u>
	<u>6,008</u>	<u>9,755</u>

**14 Creditors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Bank overdrafts	396	-
Loan from charitable trusts	7,612	7,328
Accrued expenses and prepaid income	<u>10,194</u>	<u>11,661</u>
	<u>18,202</u>	<u>18,989</u>

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2021**

	<b>Lettings</b>	<b>Camp Fees</b>	<b>Total</b>	<b>Total</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Deferred income</b>				
Balance at 1 February 2020	1740	4,360	6,100	6,040
Released to income in the year	-	-	-	(6,040)
Refunded in the year	-	(1,484)	(1,484)	-
Received in respect of 2022 charitable activities	330	-	330	6,100
<b>Deferred Income at 31 January 2020</b>	<b><u>2,070</u></b>	<b><u>2,876</u></b>	<b><u>4,946</u></b>	<b><u>6,100</u></b>

**15 Creditors: amounts falling due after one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Loans from charitable trusts	<u>63,616</u>	<u>71,112</u>
Amounts falling due for payment after more than five years	<u>24,504</u>	<u>33,363</u>

The mortgage is secured by a charge over the land and property owned by the company. The balance of the mortgage at 31 January 2021 was £65,623 (2020: £72,881)

Interest payable on the loans in the year amounted to £2,783 (2020: £2,887)

**16 Related party transactions**

The charitable company has a 5 year low interest loan from Merseyside Evangelistic Trust (MET). Two of the trustees, SJ Bedford and MJ Wright are also trustees of Merseyside Evangelistic Trust. The balance of the loan outstanding at 31 January 2021 was £5,605 (2020: £5,244). The trustees of MET have granted a repayment holiday until there is a resumption of trading activity or 1 April 2022 whichever is sooner.

Elpizo Limited provided accountancy, taxation and gift aid reclaim services during the period. The cost of these services (including irrecoverable VAT) was £2,557 (2020: £2,600). MJ Wright is the director of Elpizo Limited.

Cost of services in the period was – gift aid recovery £115 (2020: £431), bookkeeping £1,074 (2020: £1,664), filing confirmation statement £73, accounts preparation £420 (2020: £420) and Covid grant claims £875. The balance owing to Elpizo Limited at 31 January 2021 was £1,014 (2020: £774)

During the year the company paid £240 (2020: £240) for web hosting services to Digitally Transform Me Limited. Mark Woodger a trustee is also a director of Digitally

**THE TYN-Y-NANT CHRISTIAN CENTRE LIMITED**  
**Notes to the Accounts for the year ended 31 January 2021**

Transform Me Limited. There was no outstanding balance owing to Digitally Transform Me Limited at 31 January 2021.

**17 Analysis of charitable funds - analysis of movements in funds**

	<b>Balance</b>				<b>Funds</b>
	<b>1 February</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 January</b>
	<b>2020</b>				<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	491,285	74,564	(49,942)	-	515,907
Designated bursary fund	1,160	70	-	-	1,230
Restricted funds	<u>245,647</u>	-	<u>(34,442)</u>	-	<u>211,205</u>
<b>Total</b>	<u>738,092</u>	<u>74,634</u>	<u>(84,384)</u>	-	<u>728,342</u>

**Purpose of the Funds**

**General fund** - Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

**Bursary fund** - Funding allocated by trustees towards the cost of reduced fees for campers whose families are experiencing financial difficulties.

**Restricted fund** – Grants and donations received for the various building projects

**18 Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>Charity</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net movement in funds	(9,750)	(22,430)
Add back depreciation charge	34,442	34,442
Deduct interest income shown In investing activities	(5)	(20)
Decrease (increase) in stock	-	1,980
Decrease (increase) in debtors	3,747	1,972
Increase (decrease) in creditors	(8,283)	224
<b>Net cash used in operating activities</b>	<u><b>20,151</b></u>	<u><b>16,168</b></u>