

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

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**

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**

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**

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**

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
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	61,342	-	61,342	55,383
Charitable activities:					
Charitable Activities		80,146	-	80,146	72,226
Other trading activities	4	38,252	-	38,252	48,240
Investments	5	694	-	694	227
		<u>180,434</u>	<u>-</u>	<u>180,434</u>	<u>176,076</u>
EXPENDITURE ON:					
Charitable activities:	7				
Charitable Activities		(134,986)	(35,157)	(170,143)	(200,838)
NET INCOME/(EXPENDITURE)		<u>45,448</u>	<u>(35,157)</u>	<u>10,291</u>	<u>(24,762)</u>
NET MOVEMENT IN FUNDS		<u>45,448</u>	<u>(35,157)</u>	<u>10,291</u>	<u>(24,762)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		<u>519,174</u>	<u>107,879</u>	<u>627,053</u>	<u>651,815</u>
TOTAL FUNDS CARRIED FORWARD	18	<u><u>564,622</u></u>	<u><u>72,722</u></u>	<u><u>637,344</u></u>	<u><u>627,053</u></u>

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	
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
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
		<u>176,076</u>	<u>-</u>	<u>176,076</u>
EXPENDITURE ON:				
Charitable activities:	7			
Charitable Activities		(166,396)	(34,442)	(200,838)
NET EXPENDITURE		<u>9,680</u>	<u>(34,442)</u>	<u>(24,762)</u>
NET MOVEMENT IN FUNDS		<u>9,680</u>	<u>(34,442)</u>	<u>(24,762)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		509,494	142,321	651,815
TOTAL FUNDS CARRIED FORWARD	18	<u><u>519,174</u></u>	<u><u>107,879</u></u>	<u><u>627,053</u></u>

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**

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
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>
CURRENT ASSETS					
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>
Creditors: Amounts Falling Due Within One Year	14	(28,324)	-	(28,324)	(21,602)
		<u>33,921</u>	<u>-</u>	<u>33,921</u>	<u>2,930</u>
NET CURRENT ASSETS (LIABILITIES)					
		<u>596,098</u>	<u>72,722</u>	<u>668,820</u>	<u>665,982</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>596,098</u>	<u>72,722</u>	<u>668,820</u>	<u>665,982</u>
Creditors: Amounts Falling Due After More Than One Year	15	(31,476)	-	(31,476)	(38,929)
		<u>(31,476)</u>	<u>-</u>	<u>(31,476)</u>	<u>(38,929)</u>
NET ASSETS		<u>564,622</u>	<u>72,722</u>	<u>637,344</u>	<u>627,053</u>
FUNDS OF THE CHARITY					
Restricted Funds				72,722	107,879
Unrestricted Funds				564,622	519,174
TOTAL FUNDS	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**

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

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

4. Income from Other Trading Activities

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

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	694	227

6. Net Income/(Expenditure)

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

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

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

7. Analysis of Expenditure

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

8. Support Costs

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

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	750	750

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

	Land & Property Freehold	Plant & Machinery	Total
	£	£	£
Cost			
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>
Depreciation			
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>
Net Book Value			
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

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

13. Debtors

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

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
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

	2025	2024
	£	£
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:

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

17. Deferred Income

Deferred income movements in the year were as follows:

	2025 £	2024 £
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

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

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
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from individuals	45,968	22,891
Donations from organisations	9,815	26,235
Gift aid	5,559	6,257
	<u>61,342</u>	<u>55,383</u>
Charitable Activities:		
Charitable Activities		
Income from camping activities - camper's fees	69,399	62,369
Income from camp shop	10,747	9,857
	<u>80,146</u>	<u>72,226</u>
Other trading activities		
Miscellaneous fundraising activities	-	1,121
Site lettings to other organisations	38,252	47,119
	<u>38,252</u>	<u>48,240</u>
Investments		
Bank interest receivable	694	227
	<u>694</u>	<u>227</u>
	<u>180,434</u>	<u>176,076</u>
EXPENDITURE ON:		
Charitable Activities:		
Charitable Activities		
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)
	<u>(170,143)</u>	<u>(200,838)</u>
	<u>(170,143)</u>	<u>(200,838)</u>
NET INCOME/(EXPENDITURE)	<u>10,291</u>	<u>(24,762)</u>