

**VAUXHALL CHRISTIAN TRUST**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2021**

**VAUXHALL CHRISTIAN TRUST**

**COMPANY INFORMATION**  
**for the year ended 31 December 2021**

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<b>DIRECTORS/ TRUSTEES:</b>	A I Bury Rev A R Cardy A R Horrex (Company Secretary) Mrs L Hughes D F Jack S D Jack Mrs C Vellacott
<b>PRINCIPLE ADDRESS:</b>	Vauxhall Farm Great Wenham Colchester Essex CO7 6QQ
<b>REGISTERED OFFICE:</b>	1 Elm Lane Capel St. Mary Ipswich Suffolk IP9 2HS
<b>REGISTERED NUMBER:</b>	7749714 (England and Wales)
<b>REGISTERED CHARITY NUMBER:</b>	1144090
<b>WEB SITE</b>	<a href="http://www.vauxhallchristiantrust.com">http://www.vauxhallchristiantrust.com</a>
<b>INDEPENDENT EXAMINER</b>	Mrs P Edgar

# **VAUXHALL CHRISTIAN TRUST**

## **REPORT OF THE TRUSTEES for the year ended 31 December 2021**

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The Trustees present their report and financial statements for the year ended 31 December 2021 and confirm that they comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Statement of Recommended Practice applicable to charities (SORP 2015) (Second edition, effective 1 January 2019).

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

#### **Trustees**

The Trustees of the company in office at 31 December 2021 were as shown on the company information page, all served throughout the period and to the date of this report except where indicated. The Trustees are the members of the company.

#### **Structure Governance and Management**

Vauxhall Christian Trust was set up on 24 May 2007 and registered with the Charity Commissioners from August 2007 as an unincorporated trust. The Trust was then re-registered as a Company Limited by guarantee on 23 August 2011 and is governed by its Articles of Association.

The Trust is a member of Christian Residential Network (CRNet) and Thirtyone:eight. CRNet are very useful in finding groups that are enquiring about vacancies at campsites, and also related topics on camping. Thirtyone:eight help us keep our child protection policy up to date.

The Trustees have the power to appoint new trustees, by a resolution of the trustees passed by majority. Their selection is based upon identifying people with skills in certain areas as the need arises. All Trustees are required to state their belief and allegiance to the Statement of Beliefs and fulfil DBS checks.

No trustee received any remuneration during the period of this report.

### **OBJECTS**

The principle object of the Trust, as stated in the Articles of Association, is to advance the Christian faith, in accordance with the Statement of Beliefs, by the provision of young peoples and family Christian camps on the campsite at the principal address.

### **REPORT OF ACTIVITIES**

In planning the activities for the year we have kept in mind the Charity Commissions guidance on public benefit and its supplementary guidance on the advancement of religion for the public benefit.

Although the Trust makes a charge for the use of its facilities, which is necessary to meet the running costs, the trustees are mindful to set the charge at a level that will not exclude people from the opportunity to benefit. The Trust provides benefit to individuals attending the camps through the provision of facilities where they can meet and relax with other people, build lasting friendships and be encouraged in their Christian faith. Due to Covid restrictions we were not able to open the campsite until late June. We had a number of camps after that date and we welcomed a total of 350 campers and a further 350 people as day visitors. The groups were smaller but they all reported that they had a very good time.

We have signed an agreement with CYM (Christian Youth Ministries) from Ipswich who work with children in schools. We have agreed to let them use the campsite midweek as this is when we have not had any groups coming to the campsite. This will increase the number of young people using our campsite and we are pleased with this arrangement.

We received two further government grants because we had to close the campsite due to Covid restrictions. We received a further £10,096 this year, making the total received £20,096 since March 2020, for which we are very grateful. We also received gifts from our supporters to help us through this difficult period of restrictions, these amounted to £7,134 including gift aid.

## **VAUXHALL CHRISTIAN TRUST**

### **REPORT OF THE TRUSTEES for the year ended 31 December 2021**

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#### **FINANCIAL REVIEW**

The statement of financial activities attached shows incoming resources of £37,352 and resources expended of £58,980, together these result in a fall in net funds of £21,628. Prior to the depreciation charge for the year (£41,832) a surplus of £20,204 was achieved.

#### **Reserves**

The Trust does not carry free funds for long periods. The Trustees' policy in these early years is to invest to enhance the Trust's facilities. This policy is partly financed by current borrowing, which is the most cost-effective method of funding fixed assets consistent with the Trust's cash flow profile.

#### **Risk management**

The Trustees are satisfied that the major risks to which the charity is exposed are reviewed at least annually and systems have been established to mitigate these risks.

#### **PLANS FOR THE FUTURE**

The Trustees regularly consider ways in which they might enhance their facilities, working closely with local planners and reviewing feedback from visiting groups. CYM require an onsite office as they have sold their building in Ipswich. We are seeking planning permission to change our games room into an office and move the games room into the rear of the sports barn. CYM have also asked if they can install a zip wire and low ropes course as activities for school residential groups.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Law applicable to incorporated charities in England and Wales requires the Trustees (who are also directors of the company and trustees of the charity) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the group and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **ON BEHALF OF THE TRUSTEES:**

A Horrex  
Trustee

**VAUXHALL CHRISTIAN TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Income and Expenditure Account)**  
**for the period ended 31 December 2021**

	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>Income from:</b>		
Charitable activities	16,492	50
Grants, donations and legacies	17,230	14,750
Investment	3,630	4,654
<b>Total incoming resources</b>	<u>37,352</u>	<u>19,454</u>
<b>Expenditure on:</b>		
Charitable activities	(58,980)	(59,629)
<b>Total resources expended</b>	<u>(58,980)</u>	<u>(59,629)</u>
<b>Net movement in funds</b>	(21,628)	(40,175)
Fund balances at 1 January 2021	649,500	689,675
<b>Fund balances as at 31 December 2021</b>	<u>627,872</u>	<u>649,500</u>

The notes on pages 6 to 8 form part of these financial statements.

**VAUXHALL CHRISTIAN TRUST**  
**Company No. 7749714**

**BALANCE SHEET**  
**31 December 2021**

		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	3	625,142	665,807
<b>CURRENT ASSETS:</b>			
Debtors	4	91	234
Cash at bank and in hand		29,822	9,268
		<u>29,913</u>	<u>9,502</u>
<b>CREDITORS:</b> Amounts falling due within one year	5	<u>(27,183)</u>	<u>(25,809)</u>
<b>NET CURRENT ASSETS/ (LIABILITIES)</b>		<u>2,730</u>	<u>(16,307)</u>
<b>NET ASSETS</b>		<u><u>627,872</u></u>	<u><u>649,500</u></u>
<b>FUNDS:</b>			
Unrestricted funds		<u>627,872</u>	<u>649,500</u>
		<u><u>627,872</u></u>	<u><u>649,500</u></u>

The notes on pages 6 to 8 form part of these financial statements.

For the year ended 31 December 2021 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,

The directors 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 to companies subject to the small companies' regime.

Approved by the board on 26 March 2022 and signed on its behalf by:

D F Jack  
Chairman

**VAUXHALL CHRISTIAN TRUST**  
**Company No. 7749714**

**STATEMENT OF CASHFLOWS**  
**31 December 2021**

		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Net Cash provided by operating activities</b>	7	21,205	4,609
<b>Cash provided by investing activities</b>	8	2,464	4,654
		<hr/> 23,669	<hr/> 9,263
<b>Cash used in financing activities</b>	8	(3,115)	(2,953)
		<hr/>	<hr/>
<b>Increase in cash and cash equivalents in the year</b>		20,554	6,310
		<hr/>	<hr/>
<b>Cash and cash equivalents at 1 January 2021</b>		9,268	2,958
		<hr/>	<hr/>
<b>Cash and cash equivalents at 31 December 2021</b>	9	<hr/> 29,822	<hr/> 9,268

The notes on pages 6 to 8 form part of these financial statements.

# VAUXHALL CHRISTIAN TRUST

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

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### 1. ACCOUNTING POLICIES

#### **Accounting convention**

The accounts are prepared in accordance with the Statement of Recommended Practice applicable to Charities (SORP 2015) (Second edition, effective 1 January 2019) and the Companies Act 2006.

Vauxhall Christian Trust meets the definition of a public benefit entity under FRS 102. There are no material uncertainties about the charity's ability to continue as a going concern. The financial statements are drawn up on the historical accounting basis.

#### **Reconciliation with previous Generally Accepted Accounting 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 restatements were required.

#### **Fees and similar income**

Fees receivable are accounted for in the period in which the service is provided.

#### **Donations and fund accounting**

Donations received for the general purposes of the Trust are included as unrestricted funds. Donations for activities restricted by the wishes of the donor are taken to "restricted funds" where these wishes are legally binding on the Trustees.

#### **Resources expended**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

#### **Tangible fixed assets**

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost of tangible fixed assets, less their estimated residual values, over the expected useful lives of the assets concerned. The principal annual rates used for this purpose are:

Land is not depreciated.

Buildings are depreciated at 10% per annum

Plant, furniture and other equipment are depreciated at rates between 10% and 33% per annum on cost.

### 2. STAFF COSTS

The trust had no employees and no trustee received any remuneration from the Trust.



**VAUXHALL CHRISTIAN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2021**

**3. TANGIBLE FIXED ASSETS**

	Freehold land and buildings £	Plant, furniture and other equipment £	Totals £
<b>COST:</b>			
At 1 January 2021	930,024	89,871	1,019,895
Additions	-	1,166	1,166
At 31 December 2021	930,024	91,037	1,021,061
<b>DEPRECIATION:</b>			
At 1 January 2021	277,417	76,671	354,088
Charge for year	38,239	3,592	41,831
At 31 December 2021	315,656	80,263	395,919
<b>NET BOOK VALUE:</b>			
At 31 December 2020	652,607	13,200	665,807
At 31 December 2021	614,368	10,774	625,142

**4. DEBTORS:**

	2021 £	2020 £
Debtors	-	60
Taxation (VAT) repayable	91	174
	91	234

**5. CREDITORS: AMOUNTS FALLING  
DUE WITHIN ONE YEAR**

	2021 £	2020 £
Bank loan	14,723	17,838
Prepaid income	12,460	7,971
	27,183	25,809

**6. STATUS**

The company is limited by guarantee and does not have a share capital. The liability of members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member.

**7. RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY  
OPERATING ACTIVITIES**

	2021 £	2020 £
Net (deficit)/ income	(21,628)	(40,175)
Depreciation charges	41,831	44,711
Investment income	(3,630)	(4,654)
(Increase)/ decrease in debtors	143	(56)
Increase in creditors due within one year	4,489	4,783
<b>Net cash provided by operating activities</b>	<b>21,205</b>	<b>4,609</b>

VAUXHALL CHRISTIAN TRUST

NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 December 2021

8. ANALYSIS OF CASH FLOWS

	2021 £	2020 £
<b>Cash flows from Investing activities</b>		
Interest and rents from investing activities	3,630	4,654
Proceeds on disposal of tangible fixed assets	-	-
Purchase of tangible fixed assets	<u>(1,166)</u>	<u>-</u>
<b>Net cash provided by investing activities</b>	<u>2,464</u>	<u>4,654</u>
<b>Cash flows from financing activities</b>		
Increase from borrowing	-	-
Repayments of borrowing	<u>(3,115)</u>	<u>(2,953)</u>
<b>Net cash used in financing activities</b>	<u>(3,115)</u>	<u>(2,953)</u>

9. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash at bank and in hand	<u>29,822</u>	<u>9,268</u>
<b>Total and cash equivalents</b>	<u>29,822</u>	<u>9,268</u>

**VAUXHALL CHRISTIAN TRUST**

**DETAILED INCOME AND EXPENDITURE**  
for the year ended 31 December 2021

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fees receivable	16,492	50
Grants & donations	17,230	14,750
Investment income	3,630	4,654
	<u>37,352</u>	<u>19,454</u>
 <b>Expenditure</b>		
Insurances	4,336	3,678
Heat, light and water	2,481	2,025
Rates	114	(101)
Waste removal	192	548
General maintenance	6,953	7,194
Cleaning	511	132
Administrative expenses and travel	1,030	67
Hire of Barn	300	-
Sundry expenses	374	355
Loan interest and charges	858	1,020
Depreciation	41,831	44,711
	<u>58,980</u>	<u>59,629</u>
 <b>Net deficit</b>	 <u>(21,628)</u>	 <u>(40,175)</u>

**VAUXHALL CHRISTIAN TRUST**  
**INDEPENDENT EXAMINER'S REPORT**

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**To the trustees of Vauxhall Christian Trust ('the Company')**

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

**Responsibilities and basis of report**

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

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

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Mrs P Edgar  
5 Link Road  
Capel St Mary  
Ipswich  
Suffolk