

Activities of Chawn Hill Foundation 2020/21

Chawn Hill Foundation is a trust that is designed to be a vehicle for funding for projects concerned with the witness of Christians at home and overseas. Typically donations have funded the work of evangelists or missions where they need a means of channeling the funds to give transparency and also so that appropriate gift aid tax relief can be claimed.

Funds received are allocated either to a fund for a designated purpose or as an individual fund for allocation (within the Foundation's objects) as the donor from time to time directs.

The charity's General Fund (distributable at the trustees' discretion) has a very small balance. Accordingly the charity does not welcome unsolicited applications for grants. It is however willing to consider channeling support for further evangelists or missions, for which funds are to be raised.

The trustees are Dr. P. W. King and Mr. D. R. Watts.

Word Alive in Ghana

This year the charity has continued to support the work of a Ghana based Church called Word Alive Missions Association based in Esiama in Western Ghana. This is a registered Ghanaian NGO with 25 congregations, a Bible school, Nursing school, Primary school and Orphanage. It has been in operation since 1995.

Since the last visit to Word Alive Church in 2008, the progress has been monitored by regular emails sent to the trustees from the management of Word Alive missions. Checks are also made on receipts of funds when sent and receipts for expenditure incurred.

Church in a Muslim land

Very substantial support has been provided to a church in a Muslim-dominated country, including support for the church operating an ambulance and in buying the building with the clinic from which it operates. This church operates clandestinely, enabling a small group of believers to worship together. The trustees do not wish to publish details of the location or the ethnic group concerned.

Other activities

Support was also provided to several other missions and missionaries:

- Steve Buck, a Christian outreach worker in Stourbridge.
- Hope Centre, an outreach project in Halesowen (since closed).
- Elam Ministries, a mission to Iran.
- WEC International, a worldwide mission.

- Church Missionary Society (supporting missionaries in Lebanon).
- A school and other Christian work in Uganda (through a member of Chawn Hill Church).
- Teso Development Trust, an aid charity supporting churches in Uganda.
- Two young adults attending training with Youth With A Mission.

Annual Accounts for year ended 5 April 2021

| Year to 5 April 2020 | Income and Expenditure Account | | Year to 5 April 2021 |
|-------------------------|--|-----------|-------------------------|
| £ | Income | £ | £ |
| 421.92 | Donations from charities | 337.07 | |
| 18,810.00 | Gift Aid Donations | 41,890.00 | |
| 300.00 | Other donations from individuals | 10,410.00 | |
| 4,715.02 | Tax refunds | 14,072.51 | |
| 24,246.94 | | | 66,709.58 |
| | | | |
| | Expenditure | | |
| | <i>Gifts to</i> | | |
| 10,099.13 | Charities | 5,471.84 | |
| 10,037.50 | Churches | 47,769.38 | |
| 5,290.00 | Individual Christian workers | 6,556.00 | |
| 25,426.63 | | | 59,797.22 |
| | Total spent on charitable objects | | |
| | | | |
| | <i>Governance costs</i> | | |
| | | | |
| 78.75 | bank charges | - | |
| | | | - |
| 25,505.38 | Total expenditure | | 59,797.22 |
| | | | |
| - 1,258.44 | Surplus/Deficit for the year | | 6,912.36 |
| | | | |
| | Balance Sheet | | |
| 2,795.16 | Opening balance | | 1,536.72 |
| - 1,258.44 | Surplus/Deficit for the year | | 6,912.36 |
| 1,536.72 | | | 8,449.08 |
| | Represented by | | |
| 1,536.72 | Cash at Bank | | 8,449.08 |
| | | | |
| | Reconciliation | | |
| | Cash at Bank | | 8,449.08 |
| | unpresented cheques | | 1,966.00 |
| | balance at bank | | 10,415.08 |

Chawn Hill Foundation

Year to 5 April
2020

Income and Expenditure Account

Year to 5 April
2021

| £ | Income | £ | £ |
|------------------|----------------------------------|------------------|---|
| 421.92 | Donations from charities | 337.07 | |
| 18,810.00 | Gift Aid Donations | 41,890.00 | |
| 300.00 | Other donations from individuals | 10,410.00 | |
| 4,715.02 | Tax refunds | 14,072.51 | |
| 24,246.94 | | 66,709.58 | |

Expenditure

Gifts to

| | | | |
|-----------|--|-----------|--|
| 10,099.13 | Charities | 4,191.22 | |
| 10,037.50 | Churches | 600.00 | |
| 5,290.00 | Individual Christian workers | 6,556.00 | |
| | Ghana | - | |
| | India | - | |
| | Pakistan | 48,200.00 | |
| | Uganda | 250.00 | |
| 25,426.63 | | 59,797.22 | |
| | Total spent on charitable objects | | |

Governance costs

| | | | |
|------------------|--------------------------|------------------|---|
| 78.75 | bank charges | - | - |
| 25,505.38 | Total expenditure | 59,797.22 | |

- **1,258.44** Surplus/Deficit for the year **6,912.36**

Balance Sheet

| | | |
|-----------------|------------------------------|-----------------|
| 2,795.16 | Opening balance | 1,536.72 |
| - 1,258.44 | Surplus/Deficit for the year | 6,912.36 |
| 1,536.72 | | 8,449.08 |
| 1,536.72 | Respresented by | |
| | Cash at Bank | 8,449.08 |

Reconciliation

| | |
|---------------------|------------------|
| Cash at Bank | 8,449.08 |
| unpresented cheques | 1,966.00 |
| balance at bank | 10,415.08 |

Analysis by country was not undertaken in 2020.

P.W. King

D.R. Watts

Report to the trustees/ members of

Chawn Hill Foundation

On accounts for the year ended

5th April 2020

Charity no (if any)

511479

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 05/04/2020.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect: -

1. Accounting records were not kept in accordance with section 130 of the Act or
2. The accounts do not accord with the accounting records

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

Signed:

Malcolm Moss

Date:

26/04/2022

Name:

Malcolm Moss

Address:

44 Coney Green, Stourbridge DY8 1LA

1. Detailed Report

| Direction 1: Check whether the charity is eligible to have an independent examination | Step done? | Comment |
|--|-------------------|---|
| Checked the charity audit threshold applying to the accounts to be reviewed | Yes | Below threshold for Audit but above the threshold for an independent examination |
| Checked an audit is not required for any other reason | Yes | The constitution does not specify an audit |
| Confirmed the charity is eligible for independent examination | Yes | It is eligible |
| Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation | Yes | Income below audit threshold. There are no assets apart from the cash in the bank. |
| If the charity has one or more subsidiaries confirmed that group accounts are not required by law | Yes | No subsidiaries |
| If a charitable company checked that the audit exemption statement has been made | Yes | Not a company |
| If applicable, rechecked the threshold calculation during the examination | Yes | The turnover is not close to the threshold for an examination & the threshold for an audit. |
| If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies | Yes | The income is well below £250,000 |
| If applicable, informed the trustees that the charity is not eligible for an independent examination | Yes | Not applicable |
| If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company | Yes | Receipts & payments accounts prepared & the gross income is less than £250,000 |
| If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason | Yes | The constitution does not specify accrual accounting. |
| If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts | Yes | Not applicable |

Independent Examiner's Report Chawn Hill Foundation April 6th 2020 to April 5th 2021

| Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent | Step done? | Comment |
|---|-------------------|---|
| Confirmed that there are no close personal relationships with the trustees that compromise independence | Yes | The examiner has known both trustees for several decades but has no input into the day-to-day operation of the charity. |
| Confirmed as having no the day-to-day involvement in the administration of the charity | Yes | See above |
| If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met | Yes | See above |
| Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent | Yes | See above |
| Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body | Yes | If I can complete this form, I have the skills. Membership of a listed body not required. These accounts are very simple in scope; no employees & almost no purchases. |
| If applicable, informed the trustees that you are not eligible to carry out the independent examination | Yes | Not applicable |

| Direction 3: Record your independent examination | Step | Comment |
|--|-------------|--|
| File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers) | Yes | This document will record the work undertaken. |
| Evidence of appointment on file | Yes | Email received 13 th March 2022 |
| If issued, letter of engagement signed by the trustees on file | Yes | Not applicable. Engagement was verbal. |
| Documentation of steps required by Direction 1 are all done | Yes | See above |
| Documentation that steps required by Direction 2 are all done | Yes | See above |
| Analytical review documented | Yes | The review comprised: - <ol style="list-style-type: none"> 1. Checking the integrity of the account spreadsheet; i.e. how formulas were used within & across tabs 2. Reconciling the accounts to the bank statement 3. Reconciling the documentation for one of two tax relief claims to the data within the accounts 4. Finding evidence for making payments within the supporting documentation |
| Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report | Yes | There were no unresolved issues. |

Independent Examiner's Report Chawn Hill Foundation April 6th 2020 to April 5th 2021

| Direction 3: Record your independent examination | Step | Comment |
|--|-------------|---|
| Verification and vouching procedures undertaken and any checks made are on file | Yes | |
| Copy of approved accounts on file | Yes | Copied to my computer at: "C:\Users\mnmos\OneDrive\Documents\Chawn Hill Foundation\Acc Found 20.xlsx" See spreadsheet 'Acc Found |
| Copy of trustees' annual report on file | Yes | "C:\Users\mnmos\OneDrive\Documents\Chawn Hill Foundation\Annual report Apr21.doc" |
| Copies of information relied upon as part of the examination are on file | Yes | Copied to my computer at "C:\Users\mnmos\OneDrive\Documents\Chawn Hill Foundation" |
| If applicable, copies of written assurances given | Yes | Not applicable |
| Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file | Yes | See this document |
| Recorded any matters of material significance about which a report must be made direct to the Commission | Yes | There are no matters of material significance to report |
| Recorded whether to exercise discretion and report on relevant matters direct to the Commission | Yes | Not applicable |

| Direction 4: Plan your independent examination | Step | Comment |
|--|-------------|--|
| Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems | Yes | Constitution read. The operation has few elements: - Money is donated, usually for specific purposes, & is disbursed in accordance with those purposes. Some donors donate into their personal fund & then choose which organisation or individual shall benefit. The accounts use funds to separate these purposes. Tax relief is claimed & allocated to the funds according the donations that generated it. Transferring money overseas sometime incurs charges. |
| Planned specific examination procedures appropriate to the circumstances of the charity | Yes | |
| Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken | Yes | Not applicable as there was no examination last year. |

Independent Examiner's Report Chawn Hill Foundation April 6th 2020 to April 5th 2021

| Direction 4: Plan your independent examination | Step | Comment |
|---|-------------|--|
| Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern | Yes | Not applicable. |
| Noted any implications for the examiner's report and for separate reporting to the Commission | Yes | There is nothing to report to the commission |

| Direction 5: Check that accounting records are kept to the required standard | Step done? | Comment |
|--|-------------------|---|
| Checked that accounting records have been kept are complete and considered if they have been kept to the required standard | Yes | The account spreadsheet 'Acc Found 20.xls' reviewed & found to be correct. |
| Asked the trustees about how they ensure the accounting records are complete | Yes | The accounts are reconciled to the bank statement each month. |
| If corrections made or records created during the examination, the trustee approval for these has been sought and obtained | Yes | No correction required. |
| Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported | Yes | The financial controls are in place. The bank account requires two signatures to make a payment. Internet banking, although available, is not currently used to raise & authorise payments. |
| Noted any implications for the examiner's report and for separate reporting to the Commission | Yes | There is nothing to report to the commission |

| Direction 6: Check that the accounts are consistent with the accounting records | Step done? | Comment |
|---|-------------------|--|
| Compared the accounts with the underlying accounting records | Yes | The accounts in the spreadsheet 'Acc Found 20.xls' were reviewed & found to be a correct summary of the underlying transactions. |
| Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts. | Yes | Checked all the paperwork received. |
| If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts | Yes | The restricted funds are managed correctly. When one did have a negative balance, funds were transferred from a designated 'personal' account to clear the deficit. There are no endowment funds. |

| Direction 6: Check that the accounts are consistent with the accounting records | Step done? | Comment |
|---|-------------------|-------------------------------------|
| If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts | Yes | No additional checks were necessary |

| Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts | Step done? | Comment |
|---|-------------------|----------------|
| Checked that the disclosures required by the SORP have been made and are complete | Yes | Not applicable |
| Considered whether there are any implications for the examiner's report and reporting to the Commission | Yes | Not applicable |
| If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report | Yes | Not applicable |

| Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the | Step done? | Comment |
|--|-------------------|---|
| Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts | Yes | See previous comments |
| Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts | Yes | There are no estimates or judgements within the accounts. |
| Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity | Yes | Not applicable |
| Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis | Yes | Not applicable |
| Noted any implications for the examiner's report and for separate reporting to the Commission | Yes | Not applicable |

| Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a | Step done? | Comment |
|--|-------------------|---|
| Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due | Yes | Not applicable - there are no ongoing operating costs. The fees for transferring money are trivial. |
| Asked the trustees about the reserves policy and the adequacy of the level of reserves held | Yes | Not applicable - there are no ongoing operating costs. The fees for transferring money are trivial. |
| Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available | Yes | Not applicable |
| Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made | Yes | Not applicable |
| Noted any implications for the examiner's report and for separate reporting to the Commission | Yes | Not applicable |

| Direction 10: Check the form and content of the accounts | Step | Comment |
|---|-------------|--|
| Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified | Yes | This charity can prepare receipts & payments accounts as it's income is less than £250,000pa. The funds are clearly & correctly identified. |
| Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard | Yes | Not applicable |
| If the charity is a company, checked that the accounts also comply with the applicable company law requirements | Yes | Not applicable |
| Noted any implications for the examiner's report and for separate reporting to the Commission | Yes | There is nothing to report to the commission |

Independent Examiner's Report Chawn Hill Foundation April 6th 2020 to April 5th 2021

| Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further | Step done? | Comment |
|---|-------------------|---|
| Carried out an analytical review | Yes | |
| Following the analytical review, selected material items in the accounts for further explanation or supporting evidence | Yes | The significant difference between this year & the previous year is the amount of money going in & out of one fund (Brothers) for the purchase of a building in Pakistan. |
| If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts | Yes | The accounts were not misstated. |
| Noted any implications for the examiner's report and for separate reporting to the Commission | Yes | There is nothing to report to the commission |

| Direction 12: Compare the trustees' annual report with the accounts | Step done? | Comment |
|---|-------------------|--|
| Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts | Yes | Not applicable - there is no need for reserves |
| Compared the trustees' annual report with the accounts for any material inconsistency | Yes | The annual report "Annual report Apr21 v2.docx" matches the accounts spreadsheet "Acc Found 20.xlsx" |
| Noted any implications for the examiner's report and for separate reporting to the Commission | Yes | There is nothing to report to the commission |

| Direction 13: Write and sign the independent examination report | Step done? | Comment |
|--|-------------------|---|
| Reviewed the conclusions from the independent examination | Yes | |
| Considered whether the examination has identified a matter of concern that should be reported in the examiner's report | Yes | There is nothing to report to the commission |
| Checked that the examiner's report covers all of the matters required | Yes | |
| If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented | Yes | Not applicable - no one else was involved in the examination. |
| Signed and dated the examiner's report | Yes | |

Independent Examiner's Report Chawn Hill Foundation April 6th 2020 to April 5th 2021

| Direction 13: Write and sign the independent examination report | Step done? | Comment |
|---|-------------------|--|
| Reported matters of material significance direct to the Commission | Yes | There is nothing to report to the commission |
| Exercised discretion and reported relevant matters direct to the Commission | Yes | There is nothing to report to the commission |