

Trustees' Report and
Financial Statements for the Year Ended 5 April 2025
for
ROSE LANE GOSPEL HALL TRUST

Saffery LLP
71 Queen Victoria Street
London
EC4V 4BE

ROSE LANE GOSPEL HALL TRUST

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for the Year Ended 5 April 2025

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ROSE LANE GOSPEL HALL TRUST

Reference and Administrative Details
for the Year Ended 5 April 2025

TRUSTEES

S Kingston
T Lewis
B Lock (resigned 3.6.24)
P A Boyt
C A Harvey (appointed 5.6.24)
D L Tilbrook (appointed 5.6.24)

TREASURER:

D. L. Tilbrook

PRINCIPAL ADDRESS

85 London Road
Biggleswade
Bedfordshire
SG18 3EE

**REGISTERED CHARITY
NUMBER**

1159094

AUDITORS

Saffery LLP
71 Queen Victoria Street
London
EC4V 4BE

CHAIRMAN

C. Harvey

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 10-14 and comply with the Trust Deed and applicable law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust has the following charitable purposes:

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

Significant activities

The Trust provides and maintains gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses.

Meetings

Meetings held at the Gospel halls would normally include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings held in one or more of the gospel halls, and depending on the particular meeting, between 30 and 600 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the hall] and visitors are free to help themselves.

Spreading the Gospel Message

The Gospel Halls are a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Members of the congregation participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In addition to street preaching, the trust also keeps in contact with other institutions to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

Public benefit

The trustees of The Rose Lane Gospel Hall Trust confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

OBJECTIVES AND ACTIVITIES

The life of a Christian

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

1. We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2)
2. We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).
3. We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).
4. The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
5. Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Gospel tracts and literature available from the Gospel Hall

The Trust maintains a stock and display of gospel tracts, literature and Bibles in the foyer of our main Gospel Hall and this fact is advertised on the sign board at the street entrance. Tracts were distributed during the year.

Street preachings and Gospel tract distribution

We have maintained regular open air preachings in the market square of Biggleswade town on Saturdays and weekdays.

Distribution of Food Boxes

Food boxes were given to needy charities during the year.

Supporting the Rapid Relief Team charity

The Rapid Relief Team charity, a separate charity, has a local team in Biggleswade made up from our congregation members.

Our main hall is used to store some essential provisions and equipment that would be required if RRT are requested to support the emergency services working at an incident nearby.

FINANCIAL REVIEW

Financial position

In the year ended 5 April 2025, the Trust had a surplus of incoming resources over resources expended amounting to £1,161,178.

Total voluntary income received this year was £1,307,268 compared to £201,614 in the previous year.

The Trust received donations amounting to £1,038,000 from other Gospel Hall Trusts during the year.

All funds held were unrestricted funds.

Principal funding sources

FINANCIAL REVIEW

Funding is sought through gifts from the congregation and Gift Aid is claimed on eligible donations. Funding is sometimes received from other charitable trusts with complementary objectives.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining sufficient reserves to provide for the ongoing maintenance of the halls and put aside for the consumption of the assets and their facilities over time. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves, consisting of current assets less current liabilities, at the year end were £1,619,736 [2024: £82,185].

FUTURE PLANS FOR 2025-26

Our willing team of volunteers will continue to look for opportunities to offer practical support to local charities.

The Trust will continue to promote the preaching of the gospel in public spaces.

Regular giving of financial support to charities aligned with our purpose will also continue.

We will be open to new suggestions from members of the congregation which we will review and put forward for approval at one of the regular trustee meetings.

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Rose Lane Gospel Hall Trust is constituted by a Deed of Trust dated 5th May 1982, amended by various Deeds and most recently by Deed of Variation dated 15th August 2014. The Trust was registered with the Charity Commission for England and Wales on 6th November 2014 under Charity Registration Number: 1159094.

Recruitment and appointment of new trustees

The Trustees who have served during the Period and since the Period end are set out on the General Information page. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2025 (2024 £nil).

The Trust operates five Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Induction and training of new trustees

Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity.

The Charity also maintains particular links with Mays Lane Gospel Hall Trust and Bedford Gospel Hall Trust, with which it shares members of its congregation.

Risk management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

All transactions have been reviewed and approved by at least two trustees.'

Approved by order of the board of trustees on and signed on its behalf by:

.....
D L Tilbrook - Trustee

ROSE LANE GOSPEL HALL TRUST

Statement of Financial Activities
for the Year Ended 5 April 2025

	Notes	Unrestricted fund £	Restricted fund £	5.4.25 Total funds £	5.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,307,268	-	1,307,268	201,614
Investment income	3	9,611	-	9,611	922
Other income		69,879	-	69,879	-
Total		<u>1,386,758</u>	<u>-</u>	<u>1,386,758</u>	<u>202,536</u>
EXPENDITURE ON					
Charitable activities	4				
Running gospel halls		102,448	-	102,448	107,262
Depreciation		104,238	-	104,238	105,605
Governance costs		18,894	-	18,894	2,316
Total		<u>225,580</u>	<u>-</u>	<u>225,580</u>	<u>215,183</u>
NET INCOME/(EXPENDITURE)		1,161,178	-	1,161,178	(12,647)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,896,101	-	2,896,101	2,908,748
TOTAL FUNDS CARRIED FORWARD		<u>4,057,279</u>	<u>-</u>	<u>4,057,279</u>	<u>2,896,101</u>

ROSE LANE GOSPEL HALL TRUST

Balance Sheet

5 April 2025

	Notes	Unrestricted fund £	Restricted fund £	5.4.25 Total funds £	5.4.24 Total funds £
FIXED ASSETS					
Tangible assets	8	2,437,543	-	2,437,543	2,813,916
CURRENT ASSETS					
Debtors	9	20,623	-	20,623	6,493
Cash at bank		1,621,711	-	1,621,711	81,120
		<u>1,642,334</u>	<u>-</u>	<u>1,642,334</u>	<u>87,613</u>
CREDITORS					
Amounts falling due within one year	10	(22,598)	-	(22,598)	(5,428)
NET CURRENT ASSETS		<u>1,619,736</u>	<u>-</u>	<u>1,619,736</u>	<u>82,185</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,057,279</u>	<u>-</u>	<u>4,057,279</u>	<u>2,896,101</u>
NET ASSETS		<u>4,057,279</u>	<u>-</u>	<u>4,057,279</u>	<u>2,896,101</u>
FUNDS	11				
Unrestricted funds				<u>4,057,279</u>	<u>2,896,101</u>
TOTAL FUNDS				<u>4,057,279</u>	<u>2,896,101</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
D L Tilbrook - Trustee

.....
C A Harvey - Trustee

ROSE LANE GOSPEL HALL TRUST

Cash Flow Statement
for the Year Ended 5 April 2025

	Notes	5.4.25 £	5.4.24 £
Cash flows from operating activities			
Cash generated from operations	1	1,204,321	5,592
Tax paid		(15,354)	(1,067)
Net cash provided by operating activities		<u>1,188,967</u>	<u>4,525</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(101,186)	(112,795)
Sale of tangible fixed assets		443,199	-
Interest received		9,611	922
Net cash provided by/(used in) investing activities		<u>351,624</u>	<u>(111,873)</u>
Change in cash and cash equivalents in the reporting period		<u>1,540,591</u>	<u>(107,348)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>81,120</u>	<u>188,468</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,621,711</u></u>	<u><u>81,120</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 5 April 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	5.4.25 £	5.4.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	1,161,178	(12,647)
Adjustments for:		
Depreciation charges	104,238	105,605
Profit on disposal of fixed assets	(69,879)	-
Interest received	(9,611)	(922)
Rounding	1	(1)
Decrease/(increase) in debtors	1,224	(3,268)
Increase/(decrease) in creditors	17,170	(83,175)
Net cash provided by operations	<u>1,204,321</u>	<u>5,592</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.24 £	Cash flow £	At 5.4.25 £
Net cash			
Cash at bank	81,120	1,540,591	1,621,711
	<u>81,120</u>	<u>1,540,591</u>	<u>1,621,711</u>
Total	<u>81,120</u>	<u>1,540,591</u>	<u>1,621,711</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to The Rose Lane Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of costs incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided and At varying rates on cost
Improvements to property	- 20% on cost
Plant and Equipment	- 25% on reducing balance

During the year ended 05.04.2022 the Trustees reviewed the policy for the provision for the depreciation or consumption of the gospel hall buildings, and changed it from 50 years to 25 years. This was to reflect the likelihood that the halls could need substantial alterations in future to keep them up to date with technological and environmental needs in a fast changing society. Fifty years was felt to be too long a time span. The policy was backdated to its inception.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

1. ACCOUNTING POLICIES - continued**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	5.4.25	5.4.24
	£	£
Donations - Gift Aid	61,345	54,466
Donations - Non Gift Aid	108,300	79,980
Gift aid	15,337	13,617
Contributions from the congregation	80,277	50,350
Other Donations	1,038,000	-
Payroll giving	4,009	3,201
	<u>1,307,268</u>	<u>201,614</u>

Other Donations

	£	£
Donation from the Bedford Gospel Hall Trust	688,000	-
Donation From the Mays Lane Gospel Hall Trust	350,000	-
	<u>1,038,000</u>	<u>-</u>

3. INVESTMENT INCOME

	5.4.25	5.4.24
	£	£
Deposit account interest	<u>9,611</u>	<u>922</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Running gospel halls	81,255	21,193	102,448
Depreciation	104,238	-	104,238
Governance costs	-	18,894	18,894
	<u>185,493</u>	<u>40,087</u>	<u>225,580</u>

5. SUPPORT COSTS

	Management £	Finance £	Human resources £	Governance costs £	Totals £
Running gospel halls	20,476	29	688	-	21,193
Governance costs	-	-	-	18,894	18,894
	<u>20,476</u>	<u>29</u>	<u>688</u>	<u>18,894</u>	<u>40,087</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	201,614	-	201,614
Investment income	922	-	922
Total	<u>202,536</u>	<u>-</u>	<u>202,536</u>
EXPENDITURE ON			
Charitable activities			
Running gospel halls	107,262	-	107,262
Depreciation	105,605	-	105,605
Governance costs	2,316	-	2,316
Total	<u>215,183</u>	<u>-</u>	<u>215,183</u>
NET INCOME/(EXPENDITURE)	(12,647)	-	(12,647)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,908,748	-	2,908,748
TOTAL FUNDS CARRIED FORWARD	<u>2,896,101</u>	<u>-</u>	<u>2,896,101</u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and Equipment £	Totals £
COST				
At 6 April 2024	3,770,726	189,711	43,651	4,004,088
Additions	96,382	-	4,804	101,186
Disposals	(350,000)	(29,150)	-	(379,150)
	<hr/>	<hr/>	<hr/>	<hr/>
At 5 April 2025	3,517,108	160,561	48,455	3,726,124
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 6 April 2024	988,680	166,391	35,101	1,190,172
Charge for year	94,686	6,094	3,459	104,239
Eliminated on disposal	-	(5,830)	-	(5,830)
	<hr/>	<hr/>	<hr/>	<hr/>
At 5 April 2025	1,083,366	166,655	38,560	1,288,581
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 5 April 2025	<u>2,433,742</u>	<u>(6,094)</u>	<u>9,895</u>	<u>2,437,543</u>
At 5 April 2024	<u>2,782,046</u>	<u>23,320</u>	<u>8,550</u>	<u>2,813,916</u>

Freehold Premises Title Numbers:

BD207119, BD256996, BD313256, CB320246, BD167643

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Income tax recoverable	16,421	1,067
Prepayments	4,202	5,426
	<hr/>	<hr/>
	<u>20,623</u>	<u>6,493</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Accrued expenses	22,598	5,428
	<hr/>	<hr/>

11. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	2,896,101	1,161,178	4,057,279
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>2,896,101</u>	<u>1,161,178</u>	<u>4,057,279</u>

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,386,758	(225,580)	1,161,178
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,386,758</u>	<u>(225,580)</u>	<u>1,161,178</u>

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	2,908,748	(12,647)	2,896,101
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>2,908,748</u>	<u>(12,647)</u>	<u>2,896,101</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	202,536	(215,183)	(12,647)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>202,536</u>	<u>(215,183)</u>	<u>(12,647)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	2,908,748	1,148,531	4,057,279
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>2,908,748</u>	<u>1,148,531</u>	<u>4,057,279</u>

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,589,294	(440,763)	1,148,531
TOTAL FUNDS	<u>1,589,294</u>	<u>(440,763)</u>	<u>1,148,531</u>

12. RELATED PARTY DISCLOSURES

Aggregate donations to the Trust received from Trustees and Related Parties during the year amounted to £103,410 (2024: £31,750).

13. VOLUNTEERS

The Rose Lane Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The Trust has no paid staff or paid Trustees.