

Charity Registration No: 1159103

Dolafon Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2025**

T B Tax Services
Bridge House
Pattenden Lane
Marden
Kent
TN12 9QJ

Dolafon Gospel Hall Trust

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Dolafon Gospel Hall Trust

Reference and Administrative Details For the year ended 5 April 2025

Charity name	Dolafon Gospel Hall Trust
Registered charity number	1159103
Trustees	Mr Craig Hawgood Mr Mervyn Edmondson Mr Duncan Morren Mr John Morrish (Chair) Mr Peter Simpson
Treasurer	Mr Craig Hawgood
Principal address	Meeting Room Cambrian Gardens Newtown Powys SY16 2AW
Independent examiner	Simon Bell Bridge House Pattenden Lane Marden Kent TN12 9QJ
Accountant	T B Tax Services Accountants Bridge House Pattenden Lane Marden Kent TN12 9QJ
Bank	HSBC The Cross 1 Broad Street Newtown Powys SY16 2LX

Dolafon Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2025

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 pages 12-13 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The charity is controlled by a deed of trust and constitutes an unincorporated charity.

The Charity is an unincorporated trust constituted by a Deed of Trust dated 6 May 1991, most recently amended by Deed of Variation dated 19 August 2014. The Trust was registered with the Charity Commission for England and Wales on 6 November 2014 under Charity Registration Number: 1159103.

Recruitment and appointment of new trustees

The names of the Trustees who served during the year and since the year end are set out on page 3. 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 four 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.

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.

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.

Objectives and activities

Objectives and aims

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.

Dolafon Gospel Hall Trust

Report of the trustees (continued) For the year ended 5 April 2025

Public benefit

The Trustees 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.

Main activities and achievements

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.

The preaching of the Gospel and distribution of Christian tracts is arranged and carried out on most week days on the streets of Newtown throughout the year.

The Trust has continued to engage with the congregation and visitors and encouraging good works by them which benefit the wider community including a £250 donation in June 2024 made to Abermule County Primary School towards their fund-raising efforts to purchase new outdoor learning equipment and a £250 donation in December 2024 made to League of Friends Newtown Hospital, a local charity, to support their ongoing need for additional equipment for medical care.

Plans for future periods

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.

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 350 people normally attend these occasions.

Dolafon Gospel Hall Trust

Report of the trustees (continued) For the year ended 5 April 2025

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 a telephone number for those seeking further information or help.

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 and the life of a Christian

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 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:

- 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).
- 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).
- 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).
- 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.
- 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).

Dolafon Gospel Hall Trust

Report of the trustees (continued) For the year ended 5 April 2025

Funding

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.

Financial review

Financial position

In the year ended 5 April 2025 the Trust had a good surplus of incoming resources over resources expended. This was due to a grant received during the year towards the cost of the new hall.

Total voluntary income received this year was £239,343 compared to £743,201 in the previous year.

All funds are unrestricted.

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. The Trust aims to hold sufficient funds in a current account to cover day to day expenditure, plus an allowance for any urgent repairs and capital expenses that may arise. The Trust currently has a high level of reserves as it is providing a new Gospel Hall for the congregation.

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 at the year-end were £233,451 (2024: £185,604).

Dolafon Gospel Hall Trust

Report of the trustees (continued) For the year ended 5 April 2025

Statement of Trustees' responsibilities

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. 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 two trustees.

On behalf of the board:

DocuSigned by:

A015FDEE7B5543E...

Craig Hawgood
Trustee

2/2/2026

Date:

Dolafon Gospel Hall Trust

Independent Examiner's report to the Trustees For the year ended 5 April 2025

I report to the trustees on my examination of the accounts of Dolafon Gospel Hall Trust for the year ending 5 April 2025.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

BASIS OF THE INDEPENDENT EXAMINERS REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act;
Or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

DocuSigned by:

Simon Bell

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Simon Bell

2/2/2026

T B Tax Services
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Dolafon Gospel Hall Trust**Statement of financial activities
For the year ended 5 April 2025**

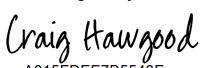
	Notes	Unrestricted funds £	Designated funds £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Collections		0	0	0	0
Contributions from the congregation		97,712	0	97,712	336,060
Gift Aid donations		1,305	0	1,305	5,795
Income tax refunds		326	0	326	1,346
Grants from other trusts	4	140,000	0	140,000	400,000
Payroll giving		0	0	0	0
Legacies		0	0	0	0
<i>Investments</i>					
Bank interest		616	0	616	4,748
<i>Other</i>					
Total		239,959	0	239,959	747,949
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms		55,824	0	55,824	26,838
Other charitable activities		46,093	0	46,093	18,584
Cost of donated services		0	0	0	0
Total	5	101,917	0	101,917	45,422
Net income/(expenditure)		138,042	0	138,042	702,527
Transfer between funds		0	0	0	0
Net movement in funds		138,042	0	138,042	702,527
Reconciliation of funds					
Total funds brought forward		4,116,159	0	4,116,159	3,413,632
Total funds carried forward		4,254,201	0	4,254,201	4,116,159

The notes on pages 12 to 18 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Dolafon Gospel Hall Trust**Balance sheet
As at 5 April 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	6	4,020,750	3,930,555
		4,020,750	3,930,555
Current assets			
Debtors:			
Loans		0	0
Prepayments and accrued income	7	28,980	115,950
Cash at bank and in hand		210,351	75,534
		239,331	191,484
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		0	0
Accruals and deferred income		5,880	5,880
Loans		0	0
Net current assets		233,451	185,604
Total assets less current liabilities		4,254,201	4,116,159
Net assets	8	4,254,201	4,116,159
Funds			
Unrestricted income fund		4,254,201	4,116,159
Designated funds ENF		0	0
Restricted funds		0	0
Total charity funds	9	4,254,201	4,116,159

The audited financial statements were approved and authorised for issue by the Trustees of Dolafon Gospel Hall Trust on 2/2/2026 and signed on their behalf by

DocuSigned by:

 A015FD0EE7B554BE...
 Craig Hawgood
 Trustee

The notes on pages 12 to 18 form part of these financial statements

Dolafon Gospel Hall Trust**Notes to the Financial Statements
For the year ended 5 April 2025****1. Accounting policies****1.1 Basis of financial statements**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The functional currency of the charity is sterling (£).

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

1.2 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 Dolafon 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.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 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 capacity used.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £1000) are stated at cost less depreciation. Freehold land is not depreciated. Development costs are depreciated once the asset is brought into use. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Fixtures and Fittings	5% straight line
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Dolafon Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2025**

1.6 **Taxation**
The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 **Funds**
The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

Restricted funds arise from donations to the trust, which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 **Preparation of consolidated financial statements**

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts

1.9 **Going concern**
The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.10 **Significant estimates and judgements**

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2. Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2024: None).

3. Wages and salaries

There are no employees (2024: none).

4. Grants from other Trusts

	2025	2024
	£	£
Central GH Trust	0	400,000
Mays Lane Gospel Hall Trust	140,000	0
	<u>140,000</u>	<u>400,000</u>

Dolafon Gospel Hall Trust**Notes to the Financial Statements
For the year ended 5 April 2025****5. Resources expended**

<i>Current Year</i>	Meeting rooms	Other charitable activities	2025
	£	£	£
Direct costs:			
Insurance	6,101	0	6,101
Repairs & Maintenance	14,560	0	14,560
Bank charges	91	0	91
Utilities	26,312	0	26,312
Donations	0	761	761
Activity costs	0	43,337	43,337
Legal fees	6,547	0	6,547
Depreciation	2,213	0	2,213
Governance costs	0	1,995	1,995
	<hr/>	<hr/>	<hr/>
	55,824	46,093	101,917
	<hr/>	<hr/>	<hr/>

<i>Prior Year</i>	Meeting rooms	Other charitable activities	2024
	£	£	£
Direct costs:			
Insurance	6,094	0	6,094
Repairs & Maintenance	5,375	0	5,375
IT costs	125	0	125
Utilities	7,307	0	7,307
Donations	0	4,576	4,576
Activity costs	0	7,582	7,582
Legal fees	5,826	0	5,826
Depreciation	2,111	0	2,111
Governance costs	0	6,426	6,426
	<hr/>	<hr/>	<hr/>
	26,838	18,584	45,422
	<hr/>	<hr/>	<hr/>

Governance costs include £1,880 (2024: £4,200) in respect of independent examiner's fees.
(2024:Independent auditor's fees)

Dolafon Gospel Hall Trust

Notes to the Financial Statements
For the year ended 5 April 2025

6. Tangible fixed assets

	Land	Development costs	Freehold Property Titles below	Eqpt	Total
Cost	Title below				
B/f at 06/04/2024	149,170	2,965,087	797,512	42,223	3,953,992
Additions	0	89,789	0	2,619	92,408
Transfers	0	120,672	(120,672)	0	0
Disposals	0	0	0	0	0
At 5 April 2025	149,170	3,175,548	676,840	44,842	4,046,400
Depreciation					
B/f at 06/04/2024	0	0	0	23,437	23,437
Charge for the year	0	0	0	2,213	2,213
Impairment	0	0	0	0	0
Disposals	0	0	0	0	0
At 5 April 2025	0	0	0	25,650	25,650
Net book value					
At 5 April 2025	149,170	3,175,548	676,840	19,192	4,020,750
At 5 April 2024	149,170	2,965,087	797,512	18,786	3,930,555
Property Details:	Title No	Land	Buildings		
Crescent Street	WA460982		110,000		
Cambrian Gardens	CYM316868		124,340		
Land at Abermule	CYM404983	149,170			
	WA602454/		285,000		
Ashbrook	WA444448/ WA603732				
Hodley	CYM617719		157,500		
		149,170	676,840		

7. Prepayments and accrued income

	2025	2024
	£	£
Gift Aid repayments due	1,672	1,346
Council Highway Bond	27,308	114,604
TOTAL	28,980	115,950

Dolafon Gospel Hall Trust**Notes to the Financial Statements
For the year ended 5 April 2025****8. Analysis of net assets between funds****8.1 Current year**

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	4,020,750	0	0	4,020,750
Current assets	239,331	0	0	239,331
Current liabilities	(5,880)	0	0	(5,880)
Long term liabilities	0	0	0	0
Total funds	4,254,201	0	0	4,254,201

8.2 Prior year

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	3,930,555	0	0	3,930,555
Current assets	191,484	0	0	191,484
Current liabilities	(5,880)	0	0	(5,880)
Long term liabilities	0	0	0	0
Total funds	4,116,159	0	0	4,116,159

9. Movement in funds**9.1 Current year**

	Balance at 6 April 2024	Incoming resources	Resources expended	Transfers	Balance at 5 April 2025
	£	£	£	£	£
Unrestricted funds	4,116,159	239,959	(101,917)	0	4,254,201
Total funds	4,116,159	239,959	(101,917)	0	4,254,201

Dolafon Gospel Hall Trust

Notes to the Financial Statements
For the year ended 5 April 2025

9.2 Prior year

	Balance at 6 April 2023	Incoming resources	Resources expended	Transfers	Balance at 5 April 2024
	£	£	£	£	£
Unrestricted funds	3,413,632	747,949	(45,422)	0	4,116,159
Total funds	<u>3,413,632</u>	<u>747,949</u>	<u>(45,422)</u>	<u>0</u>	<u>4,116,159</u>

10. Transactions with related parties

During the year there were donations totalling £22,450 (2024: £293,482) from Trustees, related parties, and businesses controlled by Trustees.

During the year there were payments made totalling £89,790 (2024: £1,428,000) to Severn Design & Build Ltd for work done on the new hall, of which one of the directors is a brother to John Morrish, Trustee, these transactions were at arms length.

11. Volunteers

Dolafon 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.

Dolafon Gospel Hall Trust**Notes to the Financial Statements
For the year ended 5 April 2025****12. Comparative Statement of Financial Activities**

	Notes	Unrestricted funds £	Designated funds £	Total funds 2024 £
Income and endowments from:				
<i>Donations and legacies:</i>				
Collections		0	0	0
Contributions from the congregation		336,060	0	336,060
Gift Aid donations		5,795	0	5,795
Income tax refunds		1,346	0	1,346
Grant from Central Gospel Hall Trust		400,000	0	400,000
Payroll giving		0	0	0
Legacies		0	0	0
<i>Investments</i>				
Bank interest		4,748	0	4,748
<i>Other</i>				
Total		747,949	0	747,949
Expenditure on:				
<i>Charitable activities</i>				
Running meeting rooms		26,838	0	26,838
Other charitable activities		18,584	0	18,584
Cost of donated services		0	0	0
Total	4	45,422	0	45,422
Net income/(expenditure)		702,527	0	702,527
Transfer between funds		0	0	0
Net movement in funds		702,527	0	702,527
Reconciliation of funds				
Total funds brought forward		3,413,632	0	3,413,632
Total funds carried forward		4,116,159	0	4,116,159