

# **Waterlooville Gospel Hall Trust**

**Report of the trustees and unaudited financial statements**

**Year ended 5 April 2025**

Charity Registration No: 1159124

Contents

---

	Pages
Reference and administrative details	3
Report of the trustees	4-7
Independent Examiner’s report	8
Statement of Financial Activities	9
Balance sheet	10
Notes to the financial statements	11-17

Waterlooville Gospel Hall Trust

Reference and administrative information  
For the year ended 5 April 2025

---

<b>Charity name</b>	Waterlooville Gospel Hall Trust
<b>Registered charity number</b>	1159124
<b>Trustees</b>	Mr T Knight (Chair) Mr K Reynolds - Treasurer Mr A S Reynolds Mr D Turner Mr D Stone
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JG
<b>Principal address</b>	Brethren Gospel Hall Havant Road Horndean Waterlooville Hampshire PO8 0DR
<b>Independent examiner</b>	Z Derbak Independent Examiners Limited The Grain Store Hills Barns Appledram Lane South Chichester, West Sussex PO20 7EG

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements are set out on page 9 and 10 and have been prepared in accordance with the accounting policies and comply with the Trust Deed and applicable law.

## **Structure, governance and management**

### **Governing Document**

The Charity is an unincorporated trust constituted by a Deed of Trust dated 5 June 1982, most recently amended by Deed of Variation dated 15 August 2014. The Trust was registered with the Charity Commission for England and Wales on 7 November 2014 under Charity Registration Number: 1159124.

### **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 material remuneration or expenses from the Charity in the year ended 5 April 2025 (2024: None).

The Trust operates a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. 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. The Charity also maintains particular links with Portsdown 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.

---

### **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

### **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 a Gospel hall 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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

The Trust donates food every week to Waterlooville Food Bank – a registered charity (number 1043869) that supports families from lots of different walks of life that have found themselves in hard times.

In addition to the Foodbank donations, The Trust's main achievement this year has been the donation of a defibrillator to Horndean Parish Council which was installed to a local NISA store to provide emergency assistance in the local area if needed.

### **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 would normally 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 and location, between 30 and 700 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 main hall and visitors are free to help themselves.

### **Spreading the Gospel message and the life of a Christian**

The Gospel hall is 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. Indeed there were over 350 preachings and nearly 10,000 tracts handed out.

In addition to street preaching, members of the work with Rapid Relief Team - a separate registered charity - which delivers hope and relief to people across the globe. Whether it be fire, flood or humanitarian need, RRT expands their support services to meet the need at hand, see more here <https://rrtglobal.org/gb/>

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).

### **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 surplus of £41,072 incoming resources over resources expended, which was mainly due to the reductions of non-cash expenses compared to last year such as purchase of Gospel Hall and depreciation. Total voluntary income received this year decreased significantly, this year it was £161,435 compared to £228,610 in the previous year.

All funds held were unrestricted funds.

#### 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 a reserve of £50,000 where possible. 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 £160,246, This includes £119,965 in the Gold account from legacy and sale of property, which is held in reserve for capital expenditure. (2023/24: Free reserves were £103,930)

#### 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:.....

Date: 26<sup>th</sup> January 2026

Mr K Reynolds, Trustee

Waterlooville Gospel Hall Trust

Independent examiner's report to the trustees  
Report of the trustees

---

I report to the trustees on my examination of the accounts of the Waterlooville Gospel Hall Trust for the year ended 5th April 2025 set out on pages 9 to 17.

#### RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees, 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 all 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 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.

Zita Derbak MAAT AATQB  
Independent Examiners Limited  
The Grain Store  
Hills Barns  
Appledram Lane South  
Chichester, West Sussex  
PO20 7EG

Sign:

Date:



Waterlooville Gospel Hall Trust

Statement of Financial Activities  
Report of the trustees

Income and endowments from:	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>Donations and legacies:</b>					
Contributions from the congregation		94,870	0	94,870	124,351
Gift Aid donations		52,780	0	52,780	82,525
Income tax refunds		13,214	0	13,214	20,631
Payroll giving		571	0	571	1,103
Bank interest		2,294	0	2,294	4,179
<b>Total</b>		<b>163,729</b>	<b>0</b>	<b>163,729</b>	<b>232,789</b>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
Running meeting rooms	5	48,165	0	48,165	34,792
Depreciation		18,705	0	18,705	18,490
Other charitable expenditure		2,730	0	2,730	4,145
Donated services	4	51,967	0	51,967	458,921
Fixed Asset Donation	5 & 6	0	0	0	0
<b>Raising Funds</b>					
Bank charges		60	0	60	60
<b>Governance</b>					
Independent Examiners Fees		1,030	0	1,030	990
<b>Total</b>		<b>122,657</b>	<b>0</b>	<b>122,657</b>	<b>517,398</b>
<b>Net income/(expenditure)</b>		<b>41,072</b>	<b>0</b>	<b>41,072</b>	<b>-284,609</b>
Gains/(losses) on revaluation of fixed assets		0	0	0	0
<b>Net movement in funds</b>		<b>41,072</b>	<b>0</b>	<b>41,072</b>	<b>-284,609</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		788,627	0	788,627	1,073,236
<b>Total funds carried forward</b>		<b>829,699</b>	<b>0</b>	<b>829,699</b>	<b>788,627</b>


The notes on pages 11 to 17 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.

Waterlooville Gospel Hall Trust

Balance Sheet  
As at 5 April 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	6	<u>669,453</u>	<u>684,697</u>
<b>Current assets</b>			
Debtors:			
Gift aid tax recoverable		13,214	20,631
Cash at bank and in hand (and equivalents)		<u>148,064</u>	<u>84,289</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:			
Loans		0	0
Accruals and deferred income		1,032	990
Net current assets		<u>160,246</u>	<u>103,930</u>
<b>Total assets less current liabilities</b>		829,699	788,627
Creditors: amounts falling due after more than one year:			
Loans		0	0
<b>Net assets</b>		<u>829,699</u>	<u>788,627</u>
<b>Funds</b>			
Unrestricted income funds		829,699	788,627
Restricted funds		0	0
<b>Total unrestricted funds</b>	7	<u>829,699</u>	<u>788,627</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Waterlooville Gospel Hall Trust on 26/01/2026 ~~2025~~ and signed on their behalf by:

  
.....  
Mr K Reynolds  
Trustee

The notes on pages 11 to 17 form part of these financial statements

**1. Accounting policies**

**1.1 Basis of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Waterlooville 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 £1,500 are stated at cost less depreciation. Freehold land is not depreciated. 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:

Freehold buildings	2% straight line
Fixtures and Fittings	10% straight line

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.

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.

Waterlooville Gospel Hall Trust

Notes to the financial statements  
Report of the trustees

**2 Trustees' remuneration and expenses**

No Trustees, or related parties 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 in 2025 (2024: none).

**4 Donated services**

**Received from :**

None Received in 24/25 (23/24: None).

**Donated to:**

	2025	2024
	£	£
Portsmouth Gospel Hall Trust	51,967	458,921
	<u>51,967</u>	<u>458,921</u>

**5 Resources expended**

	Meeting rooms	Other charitable activities	Total 2025	Meeting rooms	Other charitable activities	Total 2024
	£	£	£	£	£	£
<b>Direct costs</b>						
- Donations and Gifts	0	2,730	2,730	0	4,145	4,145
- Repairs and Maintenance	35,888	0	35,888	19,042	0	19,042
- Insurance	2,904	0	2,904	3,300	0	3,300
- Light and heat	115	0	115	0	0	0
- Telephone	1,001	0	1,001	1,005	0	1,005
- Depreciation	18,705	0	18,705	18,490	0	18,490
- Legal and professional costs	3,839	0	3,839	4,113	0	4,113
- Donated services	51,967	0	51,967	458,921	0	458,921
<b>Support costs</b>						
- Administration	1,420	0	1,420	0	0	0
- Covid Test kits, H&S	2,998	0	2,998	7,332	0	7,332
<b>Governance</b>						
- Independent Examiners Fees	1,030	0	1,030	990	0	990
<b>Raising Funds</b>						
- Bank charges	60	0	60	60	0	60
	<u>119,927</u>	<u>2,730</u>	<u>122,657</u>	<u>513,253</u>	<u>4,145</u>	<u>517,398</u>

**6. Tangible Fixed Assets**

	<b>Freehold Property and Refurbishment £</b>	<b>Furniture, fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost</b>			
Brought forward at 06-Apr-24	866,027	11,953	877,980
Additions	0	3,461	3,461
<b>At 5 April 2025</b>	<u>866,027</u>	<u>15,414</u>	<u>881,441</u>
<b>Depreciation</b>			
Brought forward at 06-Apr-24	186,612	6,671	193,283
Charge for the year	17,321	1,384	18,705
<b>At 5 April 2025</b>	<u>203,932</u>	<u>8,056</u>	<u>211,988</u>
<b>Net book value</b>			
<b>At 5 April 2025</b>	<u>662,094</u>	<u>7,358</u>	<u>669,453</u>
<b>At 5 April 2024</b>	<u>679,415</u>	<u>5,282</u>	<u>684,697</u>

**Property Details:**

Land registry titles of the above properties held at 5th of April 2025 is HP449353.

**7 Analysis of net assets between funds**

**7.1 Current year**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Tangible fixed assets	669,453	0	669,453
Current assets	161,278	0	161,278
Current liabilities	-1,032	0	-1,032
<b>Total funds</b>	<u>829,699</u>	<u>0</u>	<u>829,699</u>

Waterlooville Gospel Hall Trust

Notes to the financial statements  
Report of the trustees

7.2 *Prior year*

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	684,697	0	684,697
Current assets	104,920	0	104,920
Current liabilities	-990	0	-990
<b>Total funds</b>	<b>788,627</b>	<b>0</b>	<b>788,627</b>

8 **Movement in funds**

8.1 *Current year*

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Transfers between funds £	Balance at 5 April 2025 £
Restricted funds	0	0	0	0	0	0
Unrestricted general funds	788,627	163,729	-122,657	0	0	829,699
Unrestricted designated funds	0	0	0	0	0	0
<b>Total funds</b>	<b>788,627</b>	<b>163,729</b>	<b>-122,657</b>	<b>0</b>	<b>0</b>	<b>829,699</b>

9.2 *Prior year*

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Transfers between funds £	Balance at 5 April 2024 £
Restricted funds	0	0	0	0	0	0
Unrestricted general funds	1,073,236	232,789	-517,398	0	0	788,627
Unrestricted designated funds	0	0	0	0	0	0
<b>Total funds</b>	<b>1,073,236</b>	<b>232,789</b>	<b>-517,398</b>	<b>0</b>	<b>0</b>	<b>788,627</b>

**9 Transactions with related parties**

During this financial year, the following transactions took place:

There were no loan transactions during the year (2024: None).

One trustee was reimbursed for £95 for his out of pocket expenses. During the year the Trust received unconditional donations from trustees and other related parties £7,860, and received £31,940 from organisations related to trustees. (2024: donations totalled £11,880, related party transactions in 2024: Nil).

**10 Volunteers**

Waterlooville 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.



**11 Comparative Statement of Financial Activities**

		Unrestricted funds £	Restricted funds £	Total funds 2024 £
Notes				
<b>Income and endowments from:</b>				
<b><i>Donations and legacies:</i></b>				
Collections				
Contributions from the congregation		124,351	0	124,351
Gift Aid donations		82,525	0	82,525
Income tax refunds		20,631	0	20,631
Payroll giving		1,103	0	1,103
<b><i>Investments</i></b>				
Bank interest		4,179	0	4,179
<b><i>Other</i></b>		0	0	0
<b>Total</b>		<b>232,789</b>	<b>0</b>	<b>232,789</b>
<b>Expenditure on:</b>				
<b><i>Charitable activities</i></b>				
Running meeting rooms		34,792	0	34,792
Depreciation		18,490	0	18,490
Other charitable expenditure		4,145	0	4,145
Cost of donated services	4	458,921	0	458,921
Fixed Asset Donation		0	0	0
<b><i>Raising Funds</i></b>				
Loan interest and bank charges		60	0	60
<b><i>Governance</i></b>				
Independent Examiners Fees		990	0	990
<b>Total</b>	5	<b>517,398</b>	<b>0</b>	<b>517,398</b>
<b>Net income/(expenditure)</b>		<b>-284,609</b>	<b>0</b>	<b>-284,609</b>
Gains/(losses) on revaluation of fixed assets		0	0	0
<b>Net movement in funds</b>		<b>-284,609</b>	<b>0</b>	<b>-284,609</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		1,073,236	0	1,073,236
<b>Total funds carried forward</b>		<b>788,627</b>	<b>0</b>	<b>788,627</b>



# **Waterlooville Gospel Hall Trust**

**Report of the trustees and unaudited financial statements**

**Year ended 5 April 2025**

Charity Registration No: 1159124

Contents

---

	Pages
Reference and administrative details	3
Report of the trustees	4-7
Independent Examiner’s report	8
Statement of Financial Activities	9
Balance sheet	10
Notes to the financial statements	11-17

Waterlooville Gospel Hall Trust

Reference and administrative information  
For the year ended 5 April 2025

---

<b>Charity name</b>	Waterlooville Gospel Hall Trust
<b>Registered charity number</b>	1159124
<b>Trustees</b>	Mr T Knight (Chair) Mr K Reynolds - Treasurer Mr A S Reynolds Mr D Turner Mr D Stone
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JG
<b>Principal address</b>	Brethren Gospel Hall Havant Road Horndean Waterlooville Hampshire PO8 0DR
<b>Independent examiner</b>	Z Derbak Independent Examiners Limited The Grain Store Hills Barns Appledram Lane South Chichester, West Sussex PO20 7EG

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements are set out on page 9 and 10 and have been prepared in accordance with the accounting policies and comply with the Trust Deed and applicable law.

## **Structure, governance and management**

### **Governing Document**

The Charity is an unincorporated trust constituted by a Deed of Trust dated 5 June 1982, most recently amended by Deed of Variation dated 15 August 2014. The Trust was registered with the Charity Commission for England and Wales on 7 November 2014 under Charity Registration Number: 1159124.

### **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 material remuneration or expenses from the Charity in the year ended 5 April 2025 (2024: None).

The Trust operates a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. 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. The Charity also maintains particular links with Portsdown 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.

## Waterlooville Gospel Hall Trust

Report of the trustees  
For the year ended 5 April 2025

---

### 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

### 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 a Gospel hall 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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

The Trust donates food every week to Waterlooville Food Bank – a registered charity (number 1043869) that supports families from lots of different walks of life that have found themselves in hard times.

In addition to the Foodbank donations, The Trust's main achievement this year has been the donation of a defibrillator to Horndean Parish Council which was installed to a local NISA store to provide emergency assistance in the local area if needed.

### 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 would normally 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 and location, between 30 and 700 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 main hall and visitors are free to help themselves.

### **Spreading the Gospel message and the life of a Christian**

The Gospel hall is 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. Indeed there were over 350 preachings and nearly 10,000 tracts handed out.

In addition to street preaching, members of the work with Rapid Relief Team - a separate registered charity - which delivers hope and relief to people across the globe. Whether it be fire, flood or humanitarian need, RRT expands their support services to meet the need at hand, see more here <https://rrtglobal.org/gb/>

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).

### **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 surplus of £41,072 incoming resources over resources expended, which was mainly due to the reductions of non-cash expenses compared to last year such as purchase of Gospel Hall and depreciation. Total voluntary income received this year decreased significantly, this year it was £161,435 compared to £228,610 in the previous year.

All funds held were unrestricted funds.



### 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 a reserve of £50,000 where possible. 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 £160,246, This includes £119,965 in the Gold account from legacy and sale of property, which is held in reserve for capital expenditure. (2023/24: Free reserves were £103,930)

### 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:.....

Date: 26<sup>th</sup> January 2026

Mr K Reynolds, Trustee

Waterlooville Gospel Hall Trust

Independent examiner's report to the trustees  
Report of the trustees

---

I report to the trustees on my examination of the accounts of the Waterlooville Gospel Hall Trust for the year ended 5th April 2025 set out on pages 9 to 17.

#### **RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees, 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 all 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 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.

Zita Derbak MAAT AATQB  
Independent Examiners Limited  
The Grain Store  
Hills Barns  
Appledram Lane South  
Chichester, West Sussex  
PO20 7EG

Sign:

Date:

Waterlooville Gospel Hall Trust

Statement of Financial Activities  
Report of the trustees

Income and endowments from:	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>Donations and legacies:</b>					
Contributions from the congregation		94,870	0	94,870	124,351
Gift Aid donations		52,780	0	52,780	82,525
Income tax refunds		13,214	0	13,214	20,631
Payroll giving		571	0	571	1,103
Bank interest		2,294	0	2,294	4,179
<b>Total</b>		<b>163,729</b>	<b>0</b>	<b>163,729</b>	<b>232,789</b>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
Running meeting rooms	5	48,165	0	48,165	34,792
Depreciation		18,705	0	18,705	18,490
Other charitable expenditure		2,730	0	2,730	4,145
Donated services	4	51,967	0	51,967	458,921
Fixed Asset Donation	5 & 6	0	0	0	0
<b>Raising Funds</b>					
Bank charges		60	0	60	60
<b>Governance</b>					
Independent Examiners Fees		1,030	0	1,030	990
<b>Total</b>		<b>122,657</b>	<b>0</b>	<b>122,657</b>	<b>517,398</b>
<b>Net income/(expenditure)</b>		<b>41,072</b>	<b>0</b>	<b>41,072</b>	<b>-284,609</b>
Gains/(losses) on revaluation of fixed assets		0	0	0	0
<b>Net movement in funds</b>		<b>41,072</b>	<b>0</b>	<b>41,072</b>	<b>-284,609</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		788,627	0	788,627	1,073,236
<b>Total funds carried forward</b>		<b>829,699</b>	<b>0</b>	<b>829,699</b>	<b>788,627</b>


The notes on pages 11 to 17 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.

Waterlooville Gospel Hall Trust

Balance Sheet  
As at 5 April 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	6	<u>669,453</u>	<u>684,697</u>
<b>Current assets</b>			
Debtors:			
Gift aid tax recoverable		13,214	20,631
Cash at bank and in hand (and equivalents)		<u>148,064</u>	<u>84,289</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:			
Loans		0	0
Accruals and deferred income		1,032	990
Net current assets		<u>160,246</u>	<u>103,930</u>
<b>Total assets less current liabilities</b>		829,699	788,627
Creditors: amounts falling due after more than one year:			
Loans		0	0
<b>Net assets</b>		<u>829,699</u>	<u>788,627</u>
<b>Funds</b>			
Unrestricted income funds		829,699	788,627
Restricted funds		0	0
<b>Total unrestricted funds</b>	7	<u>829,699</u>	<u>788,627</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Waterlooville Gospel Hall Trust on 26/01/2026 ~~2025~~ and signed on their behalf by:

  
.....  
Mr K Reynolds  
Trustee

The notes on pages 11 to 17 form part of these financial statements

**1. Accounting policies**

**1.1 Basis of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Waterlooville 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 £1,500 are stated at cost less depreciation. Freehold land is not depreciated. 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:

Freehold buildings	2% straight line
Fixtures and Fittings	10% straight line

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.

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.

Waterlooville Gospel Hall Trust

Notes to the financial statements  
Report of the trustees

**2 Trustees' remuneration and expenses**

No Trustees, or related parties 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 in 2025 (2024: none).

**4 Donated services**

**Received from :**

None Received in 24/25 (23/24: None).

**Donated to:**

	2025	2024
	£	£
Portsmouth Gospel Hall Trust	51,967	458,921
	<u>51,967</u>	<u>458,921</u>

**5 Resources expended**

	Meeting rooms	Other charitable activities	Total 2025	Meeting rooms	Other charitable activities	Total 2024
	£	£	£	£	£	£
<b>Direct costs</b>						
- Donations and Gifts	0	2,730	2,730	0	4,145	4,145
- Repairs and Maintenance	35,888	0	35,888	19,042	0	19,042
- Insurance	2,904	0	2,904	3,300	0	3,300
- Light and heat	115	0	115	0	0	0
- Telephone	1,001	0	1,001	1,005	0	1,005
- Depreciation	18,705	0	18,705	18,490	0	18,490
- Legal and professional costs	3,839	0	3,839	4,113	0	4,113
- Donated services	51,967	0	51,967	458,921	0	458,921
<b>Support costs</b>						
- Administration	1,420	0	1,420	0	0	0
- Covid Test kits, H&S	2,998	0	2,998	7,332	0	7,332
<b>Governance</b>						
- Independent Examiners Fees	1,030	0	1,030	990	0	990
<b>Raising Funds</b>						
- Bank charges	60	0	60	60	0	60
	<u>119,927</u>	<u>2,730</u>	<u>122,657</u>	<u>513,253</u>	<u>4,145</u>	<u>517,398</u>

**6. Tangible Fixed Assets**

	Freehold Property and Refurbishment £	Furniture, fixtures & fittings £	Total £
<b>Cost</b>			
Brought forward at 06-Apr-24	866,027	11,953	877,980
Additions	0	3,461	3,461
<b>At 5 April 2025</b>	<u>866,027</u>	<u>15,414</u>	<u>881,441</u>
<b>Depreciation</b>			
Brought forward at 06-Apr-24	186,612	6,671	193,283
Charge for the year	17,321	1,384	18,705
<b>At 5 April 2025</b>	<u>203,932</u>	<u>8,056</u>	<u>211,988</u>
<b>Net book value</b>			
<b>At 5 April 2025</b>	<u>662,094</u>	<u>7,358</u>	<u>669,453</u>
<b>At 5 April 2024</b>	<u>679,415</u>	<u>5,282</u>	<u>684,697</u>

**Property Details:**

Land registry titles of the above properties held at 5th of April 2025 is HP449353.

**7 Analysis of net assets between funds**

**7.1 Current year**

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	669,453	0	669,453
Current assets	161,278	0	161,278
Current liabilities	-1,032	0	-1,032
<b>Total funds</b>	<u>829,699</u>	<u>0</u>	<u>829,699</u>



Waterlooville Gospel Hall Trust

Notes to the financial statements  
Report of the trustees

7.2 *Prior year*

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	684,697	0	684,697
Current assets	104,920	0	104,920
Current liabilities	-990	0	-990
<b>Total funds</b>	<b>788,627</b>	<b>0</b>	<b>788,627</b>

8 **Movement in funds**

8.1 *Current year*

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Transfers between funds £	Balance at 5 April 2025 £
Restricted funds	0	0	0	0	0	0
Unrestricted general funds	788,627	163,729	-122,657	0	0	829,699
Unrestricted designated funds	0	0	0	0	0	0
<b>Total funds</b>	<b>788,627</b>	<b>163,729</b>	<b>-122,657</b>	<b>0</b>	<b>0</b>	<b>829,699</b>

9.2 *Prior year*

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Transfers between funds £	Balance at 5 April 2024 £
Restricted funds	0	0	0	0	0	0
Unrestricted general funds	1,073,236	232,789	-517,398	0	0	788,627
Unrestricted designated funds	0	0	0	0	0	0
<b>Total funds</b>	<b>1,073,236</b>	<b>232,789</b>	<b>-517,398</b>	<b>0</b>	<b>0</b>	<b>788,627</b>

**9 Transactions with related parties**

During this financial year, the following transactions took place:

There were no loan transactions during the year (2024: None).

One trustee was reimbursed for £95 for his out of pocket expenses. During the year the Trust received unconditional donations from trustees and other related parties £7,860, and received £31,940 from organisations related to trustees. (2024: donations totalled £11,880, related party transactions in 2024: Nil).

**10 Volunteers**

Waterlooville 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.

**11 Comparative Statement of Financial Activities**

		Unrestricted funds £	Restricted funds £	Total funds 2024 £
Notes				
<b>Income and endowments from:</b>				
<b><i>Donations and legacies:</i></b>				
Collections				
Contributions from the congregation		124,351	0	124,351
Gift Aid donations		82,525	0	82,525
Income tax refunds		20,631	0	20,631
Payroll giving		1,103	0	1,103
<b><i>Investments</i></b>				
Bank interest		4,179	0	4,179
<b><i>Other</i></b>		0	0	0
<b>Total</b>		<b>232,789</b>	<b>0</b>	<b>232,789</b>
<b>Expenditure on:</b>				
<b><i>Charitable activities</i></b>				
Running meeting rooms		34,792	0	34,792
Depreciation		18,490	0	18,490
Other charitable expenditure		4,145	0	4,145
Cost of donated services	4	458,921	0	458,921
Fixed Asset Donation		0	0	0
<b><i>Raising Funds</i></b>				
Loan interest and bank charges		60	0	60
<b><i>Governance</i></b>				
Independent Examiners Fees		990	0	990
<b>Total</b>	5	<b>517,398</b>	<b>0</b>	<b>517,398</b>
<b>Net income/(expenditure)</b>		<b>-284,609</b>	<b>0</b>	<b>-284,609</b>
Gains/(losses) on revaluation of fixed assets		0	0	0
<b>Net movement in funds</b>		<b>-284,609</b>	<b>0</b>	<b>-284,609</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		1,073,236	0	1,073,236
<b>Total funds carried forward</b>		<b>788,627</b>	<b>0</b>	<b>788,627</b>



Waterlooville Gospel Hall Trust

Independent examiner's report to the trustees  
Report of the trustees

---

I report to the trustees on my examination of the accounts of the Waterlooville Gospel Hall Trust for the year ended 5th April 2025 set out on pages 9 to 17.

#### RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

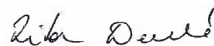
#### INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

Zita Derbak MAAT AATQB  
Independent Examiners Limited  
The Grain Store  
Hills Barns  
Appledram Lane South  
Chichester, West Sussex  
PO20 7EG

Sign: 

Date: 27.01.2026