

**Charity Registration No: 1159234**

**Chelmsford Gospel Hall Trust**

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

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

**Chelmsford Gospel Hall Trust**

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## Chelmsford Gospel Hall Trust

### Reference and Administrative Details

For the year ended 5 April 2025

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<b>Charity name</b>	Chelmsford Gospel Hall Trust
<b>Registered charity number</b>	1159234
<b>Trustees</b>	Mr D. White Mr G. Myatt Mr B. Webberley Mr R. Parsons (Chair) Mr J. Shimwell
<b>Treasurer</b>	Mr D. White
<b>Principal address</b>	The Brethrens Meeting Hall Molrams Lane Sandon CM2 7FJ
<b>Independent auditors</b>	Brown Warner LLP 38 Northgate Newark-on-Trent Nottinghamshire NG24 1EZ
<b>Accountant</b>	T B Tax Services Bridge House Pattenden Lane Marden Kent TN12 9QJ

**Chelmsford Gospel Hall Trust****Report of the Trustees****For the year ended 5 April 2025**

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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 15 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 12 January 1980, most recently amended by Deed of Variation dated 12 July 2014. The Trust was registered with the Charity Commission for England and Wales on 17 November 2014 under Charity Registration Number: 1159234.

**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 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 the Fairfax Gospel Hall Trust, with whom it shares members of its congregation, and during the year the Charity paid expenses on behalf of this Trust, as shown in the donated services note.

**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.

**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.

## **Chelmsford Gospel Hall Trust**

### **Report of the Trustees (Cont'd)**

**For the year ended 5 April 2025**

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In addition to street preaching, the Trust has a great charity program in which we reach out to the wider community, we do this through gifts and money to local charities. See annexed report for further detail.

#### **Main activities and achievements**

The Trust provides and maintains Gospel Halls where religious meetings are held by the local Brethren community. The Trust now maintains 5 halls in the Chelmsford area on behalf of Fairfax Gospel Hall Trust, and owns one large hall in Sandon. This is an excellent large facility to help with our growing community and increase of visitors. We are actively looking for another smaller one on the outskirts of Chelmsford. These Halls help the Trust to achieve its goals in benefitting all and encouraging good works. Details of the origins, teachings and way of life of the Brethren can be found on the website and in the schedules to the Trust Deed.

The Trust has continued to engage with the congregation and encouraging good works by them which benefit the wider community, as described above.

#### **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 hall 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 300 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.

## **Chelmsford Gospel Hall Trust**

### **Report of the Trustees (Cont'd) For the year ended 5 April 2025**

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#### **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 normally 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).

#### **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.

## **Chelmsford Gospel Hall Trust**

### **Report of the Trustees (Cont'd) For the year ended 5 April 2025**

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#### **Financial review**

##### **Financial position**

In the year ended 5 April 2025 the Trust had a large surplus of incoming resources over resources expended. This was due to grants from other trusts during the year as shown in note 9.

Total voluntary income received this year was £1,038,128 compared to £203,268 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 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. There are currently some projects ongoing in relation to upgrade of halls and new halls being built so there is a good level of reserves.

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 £1,192,459 (2024: £350,354) and the restricted fund was £Nil (2024: £Nil).

**Chelmsford Gospel Hall Trust**  
**Report of the Trustees (Cont'd)**  
**For the year ended 5 April 2025**

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**Statement of Trustees' responsibilities**

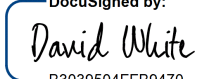
The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


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 are reviewed and approved by two Trustees.

On behalf of the Board:

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Mr D. White  
Trustee  
2/4/2026  
Date: .....

Signed by:  
  
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Mr R. Parsons  
Trustee  
2/4/2026  
Date: .....

Signed by:  
  
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Mr G. Myatt  
Trustee  
2/4/2026  
Date: .....



## **Chelmsford Gospel Hall Trust**

### **Independent Auditors' report to the Trustees For the year ended 5 April 2025**

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#### **Opinion**

We have audited the financial statements of Chelmsford Gospel Hall Trust for the year ended 5 April 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

## Chelmsford Gospel Hall Trust

### Independent Auditors' report to the Trustees (Cont'd)

For the year ended 5 April 2025

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#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 8, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditors under the Charities Act 2011 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the entity's financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the parent company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

**Chelmsford Gospel Hall Trust****Independent Auditors' report to the Trustees (Cont'd)  
For the year ended 5 April 2025****Auditors' responsibilities for the audit of the financial statements (cont'd)**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.


**Other matters**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
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2/4/2026

David Brown

Brown Warner LLP  
 Chartered Accountants  
 Statutory Auditors

38 Northgate  
 Newark-on-Trent  
 NG24 1EZ

Brown Warner LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**Chelmsford Gospel Hall Trust****Statement of Financial Activities  
For the year ended 5 April 2025**

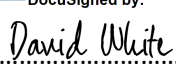
		<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Total funds 2025</b>	<b>Total funds 2024</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>					
<b><i>Donations and legacies:</i></b>					
Collections		0	0	0	0
Contributions from the congregation		145,759	0	145,759	179,188
Gift Aid donations		32,439	0	32,439	19,442
Income tax refunds		7,887	0	7,887	4,638
Other donations		18,709	0	18,709	0
Payroll giving		0	0	0	0
Grants from other trusts	<b>9</b>	833,334	0	833,334	0
<b><i>Investments</i></b>					0
Bank interest		16,463	0	16,463	2,585
<b><i>Other - Profit on sale of asset</i></b>		0	0	0	0
<b>Total</b>		<b>1,054,591</b>	<b>0</b>	<b>1,054,591</b>	<b>205,853</b>
<b>Expenditure on:</b>					
<b><i>Charitable activities</i></b>					
Running meeting rooms		118,285	0	118,285	160,431
Other charitable activities		26,580	0	26,580	21,665
Cost of donated services	<b>5</b>	41,215	0	41,215	123,384
<b>Total</b>	<b>6</b>	<b>186,080</b>	<b>0</b>	<b>186,080</b>	<b>305,480</b>
<b>Net income/(expenditure)</b>		<b>868,511</b>	<b>0</b>	<b>868,511</b>	<b>(99,627)</b>
Gains/(losses) on sale of fixed assets		0	0	0	0
<b>Net movement in funds</b>		<b>868,511</b>	<b>0</b>	<b>868,511</b>	<b>(99,627)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		2,571,539	0	2,571,539	2,671,166
<b>Total funds carried forward</b>		<b>3,440,050</b>	<b>0</b>	<b>3,440,050</b>	<b>2,571,539</b>


The notes on pages 15 to 20 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.

**Chelmsford Gospel Hall Trust****Balance Sheet****For the year ended 5 April 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Investments	4	2	2
Intangible assets		0	0
Tangible fixed assets	7	<u>2,454,236</u>	<u>2,507,834</u>
		2,454,238	2,507,836
<b>Current assets</b>			
Debtors:			
Loans		0	0
Prepayments and accrued income	8	3,777	237
Cash at bank and in hand		<u>1,196,488</u>	<u>354,039</u>
		1,200,265	354,276
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:		1,564	80
Other creditors		2	2
Accruals and deferred income		6,240	3,840
Loans	10	<u>206,647</u>	<u>0</u>
Net current assets		1,192,459	350,354
<b>Total assets less current liabilities</b>		<u>3,646,697</u>	<u>2,858,190</u>
Creditors: amounts falling due after more than one year:			
Loans	10	0	286,651
<b>Net assets</b>	11	<u>3,440,050</u>	<u>2,571,539</u>
<b>Funds</b>			
Unrestricted income fund		3,440,050	2,571,539
Restricted funds		0	0
<b>Total unrestricted and charity funds</b>	12	<u>3,440,050</u>	<u>2,571,539</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Chelmsford Gospel Hall Trust on and signed on their behalf by

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 Mr D. White  
 Trustee  
 2/4/2026

Signed by:  
  
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 Mr R. Parsons  
 Trustee  
 2/4/2026

Signed by:  
  
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 Mr G. Myatt  
 Trustee  
 2/4/2026

The notes on pages 15 to 20 form part of these financial statements

**Chelmsford Gospel Hall Trust****Statement of Cash Flows****For the year ended 5 April 2025**

	2025	2024
	£	£
<b>Cash flows from operating activities:</b>		
<b>Net cash provided by (used in) operating activities (Note A below)</b>	<b>928,031</b>	<b>(38,591)</b>
<b>Cash flows from investing activities:</b>		
Purchase of property, plant & equipment	(5,578)	(42,715)
<b>Net cash provided by (used in) investing activities</b>	<b>(5,578)</b>	<b>(42,715)</b>
<b>Cash flows from financing activities:</b>		
Loans repaid	(80,004)	(80,004)
<b>Net cash provided by (used in) financing activities</b>	<b>(80,004)</b>	<b>(80,004)</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>842,449</b>	<b>(161,310)</b>
Cash and cash equivalents at the beginning of reporting period	354,039	515,349
Cash and cash equivalents at the end of reporting period	1,196,488	354,039
<b>Change in cash and cash equivalents in the reporting period</b>	<b>842,449</b>	<b>(161,310)</b>

**Note A Reconciliation of net income/(expenditure) to net cash flow from operating activities**

Net income/(expenditure) for the reporting period	868,511	(99,627)
<b>Adjustments for:</b>		
Depreciation charges	59,176	59,065
Increase/(decrease) in creditors	1,484	(83)
(Increase)/decrease in prepayments	(3,540)	504
Increase/(decrease) in accruals	2,400	1,550
<b>Net cash provided by (used in) operating activities</b>	<b>928,031</b>	<b>(38,591)</b>

	At 06/04/24	Cashflows	Non cash changes	At 05/04/25
<b>Note B Analysis of changes in net debt</b>				
<b>Cash</b>	354,039	842,449	0	1,196,488
	354,039	842,449	0	1,196,488
<b>Borrowings</b>				
Short term liabilities	(3,922)	210,531	0	(214,453)
Long Term liabilities	(286,651)	(286,651)	0	0
	(290,573)	(76,120)	0	(214,453)
<b>Total</b>	<b>63,466</b>	<b>766,329</b>	<b>0</b>	<b>982,035</b>

**Chelmsford 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.

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. 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	25% reducing balance
Buildings	50 Years Straight Line
Equipment	25 Years Straight Line

**Chelmsford 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. An example of this is that a donor may want their donation to be passed on to a charity of their choice.
- 1.8

Investment in Chelmhall Construction Ltd

The Trust holds shares in the subsidiary which are valued at cost. The majority of transactions undertaken by the subsidiary are already reflected in the accounts of the Trust through recharges. On this basis consolidated accounts for the year ended 5 April 2025 have not been prepared.
- 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.

Investment

The Trust is the sole shareholder of Chelmhall Construction Ltd, a Ltd Company set up to manage construction projects, which has share capital of £2 and reserves at 30 September 2024 of £0.

	2025	2024
	£	£
Chelmhall Construction Ltd	2	2
	<div>2</div>	<div>2</div>



**Chelmsford Gospel Hall Trust****Notes to the Financial Statements****For the year ended 5 April 2025****5. Donated services**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fairfax Gospel Hall Trust	41,215	123,384
	<u>41,215</u>	<u>123,384</u>

**6. Resources expended**

<b>Current Year</b>	<b>Meeting rooms</b>	<b>Other charitable activities</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Direct costs:</b>			
Insurance	3,215	0	3,215
Repairs & Maintenance	20,059	0	20,059
IT costs	2,124	0	2,124
Utilities	16,371	0	16,371
Donations	0	22,010	22,010
Activity costs	6,356	0	6,356
Loan Interest	0	0	0
Legal fees	10,984	0	10,984
Depreciation	59,176	0	59,176
<b>Governance costs</b>	0	4,570	4,570
	<u>118,285</u>	<u>26,580</u>	<u>144,865</u>
Donated services (see above)		<u>41,215</u>	<u>41,215</u>
	<u>118,285</u>	<u>67,795</u>	<u>186,080</u>

<b>Prior Year</b>	<b>Meeting rooms</b>	<b>Other charitable activities</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Direct costs:</b>			
Insurance	3,321	0	3,321
Repairs & Maintenance	18,925	0	18,925
IT costs	1,689	0	1,689
Utilities	18,085	0	18,085
Donations	0	18,005	18,005
Activity costs	55,706	0	55,706
Loan Interest	0	0	0
Legal fees	3,640	0	3,640
Depreciation	59,065	0	59,065
<b>Governance costs</b>	0	3,660	3,660
	<u>160,431</u>	<u>21,665</u>	<u>182,096</u>
Donated services (see above)		<u>123,384</u>	<u>123,384</u>
	<u>160,431</u>	<u>145,049</u>	<u>305,480</u>

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

**Chelmsford Gospel Hall Trust****Notes to the Financial Statements****For the year ended 5 April 2025****7. Fixed assets**

<b>Sandon Gospel Hall</b>	<b>Land</b>	<b>Buildings</b>	<b>Equipment</b>	<b>Total</b>
<b>Cost</b>				
B/f at 06/04/2024	101,500	2,322,844	315,196	2,739,540
Additions	0	5,578	0	5,578
Disposals	0	0	0	0
<b>At 5 April 2025</b>	<u>101,500</u>	<u>2,328,422</u>	<u>315,196</u>	<u>2,745,118</u>
<b>Depreciation</b>				
B/f at 06/04/2024	0	181,274	50,432	231,706
Charge for the year	0	46,568	12,608	59,176
Disposals	0	0	0	0
<b>At 5 April 2025</b>	<u>0</u>	<u>227,842</u>	<u>63,040</u>	<u>290,882</u>
<b>Net book value</b>				
<b>At 5 April 2025</b>	<u>101,500</u>	<u>2,100,580</u>	<u>252,156</u>	<u>2,454,236</u>
<b>At 5 April 2024</b>	<u>101,500</u>	<u>2,141,570</u>	<u>264,764</u>	<u>2,507,834</u>

Property details:

**EX695641****8. Prepayments and accrued income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
HMRC Gift aid refund	3,777	237
<b>TOTAL</b>	<u><b>3,777</b></u>	<u><b>237</b></u>

**9. Grants received from other Trusts**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fairfax Gospel Hall Trust	583,204	0
Mays Lane Gospel Hall Trust	225,000	0
Harrow Gospel Hall Trust	25,130	0
<b>TOTAL</b>	<u><b>833,334</b></u>	<u><b>0</b></u>

# Chelmsford Gospel Hall Trust

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

### 10. Loans received

#### 10.1 Short term loans

	2025 £	2024 £
Central GH Trust (Interest free)	206,647	0
<b>TOTAL</b>	<b>206,647</b>	<b>0</b>

#### 10.2 Long term loans

	2025 £	2024 £
Central GH Trust (Interest free)	0	286,651
<b>TOTAL</b>	<b>0</b>	<b>286,651</b>

Note: The Trustees have determined that the loan will now be repaid in full by 5 April 2026.

### 11. Analysis of net assets between funds

#### 11.1 Current year

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	2,454,238	0	2,454,238
Current assets	1,200,265	0	1,200,265
Current liabilities	(7,806)	0	(7,806)
Long term liabilities	(206,647)	0	(206,647)
<b>Total funds</b>	<b>3,440,050</b>	<b>0</b>	<b>3,440,050</b>

#### 11.2 Prior year

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	2,507,836	0	2,507,836
Current assets	354,276	0	354,276
Current liabilities	(3,922)	0	(3,922)
Long term liabilities	(286,651)	0	(286,651)
<b>Total funds</b>	<b>2,571,539</b>	<b>0</b>	<b>2,571,539</b>

**Chelmsford Gospel Hall Trust****Notes to the Financial Statements  
For the year ended 5 April 2025****12. Movement in funds***12.1 Current year*

	Balance at 6 April 2024	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2025
	£	£	£	£	£
Designated funds	0	0	0	0	0
Unrestricted funds	2,571,539	1,054,591	(186,080)	0	3,440,050
<b>Total funds</b>	<b>2,571,539</b>	<b>1,054,591</b>	<b>(186,080)</b>	<b>0</b>	<b>3,440,050</b>

*12.2 Prior year*

	Balance at 6 April 2023	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2024
	£	£	£	£	£
Designated funds	0	0	0	0	0
Unrestricted funds	2,671,166	205,853	(305,480)	0	2,571,539
<b>Total funds</b>	<b>2,671,166</b>	<b>205,853</b>	<b>(305,480)</b>	<b>0</b>	<b>2,571,539</b>

**13. Transactions with related parties**

Chelmsford Construction Ltd (a wholly owned subsidiary of the Trust) invoiced the Trust for construction services during the period totalling £6,004 (2024: £52,367). All expenses were invoiced on a commercial basis and there were no amounts outstanding at the year end. During the year it also paid a donation of £18,709 (2024: £Nil).

During the year there were donations totalling £32,462 (2024: £18,084) from persons related to the Trustees, and from Trustees and businesses controlled by them.

**14. Volunteers**

Chelmsford 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.

## Chelmsford Gospel Hall Trust

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

## 15. Comparative Statement of Financial Activities

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £
<b>Income and endowments from:</b>				
<b><i>Donations and legacies:</i></b>				
Collections		0	0	0
Contributions from the congregation		179,188	0	179,188
Gift Aid donations		19,442	0	19,442
Income tax refunds		4,638	0	4,638
Other donations		0	0	0
Payroll giving		0	0	0
Grants from other trusts		0	0	0
<b><i>Investments</i></b>				
Bank interest		2,585	0	2,585
<b><i>Other - Profit on sale of asset</i></b>		0	0	0
<b>Total</b>		205,853	0	205,853
<b>Expenditure on:</b>				
<b><i>Charitable activities</i></b>				
Running meeting rooms		160,431	0	160,431
Other charitable activities		21,665	0	21,665
Cost of donated services	5	123,384	0	123,384
<b>Total</b>	6	305,480	0	305,480
<b>Net income/(expenditure)</b>		(99,627)	0	(99,627)
Gains/(losses) on sale of fixed assets		0	0	0
<b>Net movement in funds</b>		(99,627)	0	(99,627)
<b>Reconciliation of funds</b>				
Total funds brought forward		2,671,166	0	2,671,166
<b>Total funds carried forward</b>		2,571,539	0	2,571,539

# Public Benefit Report

## CHELMSFORD GOSPEL HALL TRUST PUBLIC BENEFIT

The purpose of this factual presentation is to show how the Chelmsford Gospel Hall Trust community engage in many acts of public benefit and interact with the wider community in so many ways.

The Plymouth Brethren were established in 1828 when John Nelson Darby broke with the established Church in Dublin. Darby and others formed a fellowship based on the strict observance of Christian teachings as set out in the Holy Scriptures. Darby came to Plymouth in the early 1830s and the congregation grew rapidly. Early publications were produced in Plymouth and distributed to other congregations of followers throughout the globe.

### **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.

## INTRODUCTION

There are over 18,000 Plymouth Brethren members in the UK, spread across 87 locations. These locations can be found on the Plymouth Brethren Christian Church (PBCC) UK Site.

The Chelmsford Gospel Hall Trust was formed to acquire buildings to be used for the advancement of the Christian religion by carrying on the service of God, including the celebration of the Lord's Supper, Gospel Preachings, Bible Readings and addresses on the Word of God and other meetings of a Christian religious character according to the injunctions contained in the Holy Scriptures and the tenets and practices of those Christians forming a worldwide fellowship known as Plymouth Brethren.

The Chelmsford congregation currently has 6 local hall, with 249 members living in the Chelmsford districts; along with residents from the Colchester area attending services up to three times a week, together with other visitors, numbers attending services regularly approach 470 persons, from young babies to nonagenarians.



To read more on the PBCC way of life, visit the <https://www.plymouthbrethrenchristianchurch.org> website.



# STREET PREACHING AND TRACT DISTRIBUTION

## Street Preaching

Street Preaching has been actively promoted by the Plymouth brethren for many years, at least from the 1920's, and today is enthusiastically supported by members of the Chelmsford Gospel Hall congregation, as we seek to follow the example set out by our Lord Jesus Christ (Luke ch4 v17- 20)

The essential activity of publicly preaching the name of Jesus and God's wonderful Gospel indiscriminately, gives joy and encouragement to our daily lives; as having personally proved the tangible benefit and immense improvement believing in Jesus brings, we seek to highlight the availability of Jesus to all mankind.

Currently the main chosen location is in one of the main gathering points on the high street in Chelmsford City Centre, near HSBC. Street preachings have been held here since the 1990s.

*Romans 10v13; "For everyone whosoever, who shall call on the name of the Lord, shall be saved"*

**The aim of the street preaching is not to recruit additional members for the Plymouth Brethren but to present eternal salvation as available to all men by faith in Jesus Christ and His blood and His work of atonement.**

## Tract Distribution

Members of the congregation have continued to hand out tracts to neighbours and people in need when they have met them and would give out on average over 1500 tracts per year.

Tracts are available for download on the below website:

<https://christiandocctrineandgospelpublishing.org/>

## OUTREACH AND PUBLIC BENEFIT

In our outreach program, we have engaged with centres for the homeless, vulnerable and those in need.

At the heart of our Community is the commitment to care and compassion, as we recognise the rights of all humanity within society. Members of the Congregation dedicate their time volunteering through our charitable arm, Rapid Relief Team(RRT) and contribute financially to many causes. As a Trust, we actively seek opportunities to support our local community from cleaning road signs to donating to local charities and supporting local foodbanks with monthly donations to help those in need.



*“We are very grateful for the donations Chelmsford Foodbank receives from Chelmsford Gospel Hall Trust, which make a difference to the lives of people in Chelmsford who are struggling. Partnership with organisations such as yourselves makes a huge difference, thank you.”*

*Chelmsford Foodbank Team*

## Rapid Relief Team

The trust see that the work carried out by its members as Volunteers of the Rapid Relief Team (RRT) is of the utmost importance in the community and has been pleased again to allow its external facilities to be used as a meeting/gathering point for these volunteers prior to deployment or community support. Equipment and trailers are stored in the secure ground of the gospel halls where volunteers can freely access them as much of the work of RRT is done out of normal operating hours



*Inspired by community spirit and the gift of giving, the Rapid Relief Team (RRT) serves people with care and compassion in their time of need.*

*Established by the [Plymouth Brethren Christian Church \(PBCC\)](#) in 2013, RRT offers quality catering assistance and tangible support to charities, government and emergency services confronting some of humankind's greatest challenges.*

*Led by the Christian principles of care and compassion, our league of volunteers operate from the heart to serve people in need.*

This year we have been pleased for our volunteers to be involved in the following RRT events.

- Family Food Boxes to Beaulieu Park School, Springfield
- Family Food Boxes to Mistley Norman Primary School
- Red Tent Event at Kids Inspire Essex to Amsterdam cycle ride, Chelmsford
- Red Tent Event at Essex Police Charity Football Tournament, Chelmsford
- Family Food Boxes to Beaulieu Park School, Springfield
- Red Tent Event at Southend Police Station, Southend
- 300x Cookie Bars to Priory Primary School, Bicknacre
- Family Food Boxes & 600x Cookie Bars to Kingsdown School, Southend
- Red Tent Event for CHES Homeless at Chelmsford cathedral, Chelmsford
- Family Food Boxes to Beaulieu Park School, Springfield
- Family Food Boxes to Priory Primary School, Bicknacre
- Care Kits to Priory Primary School, Bicknacre
- 3-day Red Tent Event at Stansted Airport, Stansted
- Family Food Boxes to Beaulieu Park School, Springfield

**CHELMSFORD GOSPEL HALL  
TRUST**





**CHELMSFORD GOSPEL HALL  
TRUST**

