

DUNHAM HILL TRUST

England & Wales · Charity number 1159239

Details

Status Registered

Legal form Trust

Registered 2014-11-17

Register [View on the Charity Commission register](#)

Contact

Address Elsmere
Warrington Road
Mickle Trafford
Chester
CH2 4EA

Phone 01244301125

Email enquiries@dunhamhilltrust.org

Activities

Objects: (A) 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 A WORLDWIDE FELLOWSHIP KNOWN AS THE "PLYMOUTH BRETHREN CHRISTIAN CHURCH" (THE "BRETHREN") WHOSE CORE DOCTRINE IS SUMMARISED IN SCHEDULE 1 TO THIS DEED AND WHOSE PROPER PRACTICES IN FURTHERANCE OF SOME ASPECTS OF THAT CORE DOCTRINE ARE SUMMARISED IN SCHEDULE 2 TO THIS DEED; AND (B) ANY OTHER CHARITABLE PURPOSES CONNECTED WITH BRETHREN.

Activities: The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website -www.plymouthbrethrenchristianchurch.org. Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses.

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Cheshire East
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£143,229	£85,669	-	-
2024-04-05	£59,868	£93,152	-	-
2023-04-05	£48,338	£72,194	-	-
2022-04-05	£48,538	£58,573	-	-
2021-04-05	£94,817	£78,931	-	-

Trustees

Name	Role	Appointed
JOHN ANDREW NEWTON		2003-01-31
NEIL SIMPSON		2012-08-17
NICHOLAS SHAW		2003-01-31
Terrence John Shorto		2018-03-31

DUNHAM HILL TRUST

England & Wales - Charity number 1159239

Accounts

Trustees Report & Unaudited Financial Statements

Dunham Hill Trust
For the year ended 5 April 2025

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Legal and Administrative Information

Dunham Hill Trust

For the year ended 5 April 2025

Charity Name:

Dunham Hill Trust

Registered Charity Number:

1159239

Trustees:

Mr N Simpson (Chair)

Mr N Shaw

Mr T Shorto

Mr J Newton

Mr JA McEwan - Served until 27/08/2025 - Deceased

Treasurer:

Mr N Simpson

Principle Address:

Elsmere, Warrington Road, Mickle Trafford, Chester, Cheshire, CH2 4EA

Independent Examiner:

Lloyd Tunley
Oldfield Advisory LLP
Elliot Court
Herald Avenue
Coventry
CV5 6UB

Accountant:

Oldfield Advisory LLP
Elliot Court
Herald Avenue
Coventry
CV5 6UB

Bankers:

Barclays
Leicester
LE87 2BB

Report of the Trustees

Dunham Hill Trust

For the year ended 5 April 2025

The trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 11 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 31 January 2003, most recently amended by Deed of Variation dated 12 August 2014. The trust was registered with the Charity Commission for England and Wales on 17 November 2014 under Charity Registration Number: 1159239

Recruitment and appointment of new Trustees

The Trustees who have 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.

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

Wider Network

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

Risk Management

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

Details of public benefit activities carried out by Dunham Hill Trust can be found in the separate appendix to this report.

Main activities and achievements

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

The trust purchased a new hall during the year, and has begun making the necessary improvements required for the hall to be ready for use by the congregation. The trust also undertook significant work at one of its existing halls which included the extension and resurfacing of the car park to increase the number of vehicles which could be accommodated. Details of further activities can be found in the separate appendix to this report.

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

The trust is expecting to have to undertake further significant works on the new property purchased during the year.

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 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 halls and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

Members of the congregation participate in a programme of street preaching where 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.

Financial Review

In the year ended 5 April 2025 the Trust had a surplus of incoming resources over resources expended. This was as a result of elevated contributions from the congregation to fund the purchase of a new hall.

Total voluntary income received this year was £141,950 compared to £59,129 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 no significant reserves, although reserves are currently elevated as the trust is anticipating significant expenditure on a property it has recently purchased. 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 £84,848 (2024: £127,541)

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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, 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:

.....

Mr N Simpson (Trustee)

.....

Date

Report of the Independent Examiner

Dunham Hill Trust

For the year ended 5 April 2025

I report to the trustees on my examination of the accounts of the Dunham Hill Trust for the year ended 5 April 2025.

Respective responsibilities of Trustees and Examiner

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

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.

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....
Lloyd Tunley
Oldfield Advisory LLP
Elliot Court
Herald Avenue
Coventry
CV5 6UB

26 September 2025

Statement of Financial Activities

Dunham Hill Trust

For the year ended 5 April 2025

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025	TOTAL FUNDS 2024
Income and endowments:					
Donations and Legacies:					
Contributions from the Congregation	87,833	-	-	87,833	42,504
Gift Aid Donations	43,278	-	-	43,278	13,280
Income Tax refunds	10,840	-	-	10,840	3,345
Investments					
Interest Received	1,279	-	-	1,279	739
Total Income and endowments:	143,229	-	-	143,229	59,868
Expenditure:					
Running Meeting Rooms (note 7)	85,669	-	-	85,669	93,152
Total Expenditure:	85,669	-	-	85,669	93,152
Net Income/(Expenditure)	57,560	-	-	57,560	(33,284)
Net Movement In Funds	57,560	-	-	57,560	(33,284)
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025	TOTAL FUNDS 2024
Reconciliation of funds (note 9)					
Total Funds brought forward	1,656,069	-	-	1,656,069	1,689,353
Net movement in funds	57,560	-	-	57,560	(33,284)
Total Funds carried forward	1,713,629	-	-	1,713,629	1,656,069

The notes on page 11 - 18 form part of these financial statements.

Balance Sheet

Dunham Hill Trust As at 5 April 2025

	2022	2021
Fixed Assets		
Tangible assets (note 4)	1,765,781	1,545,618
Total Fixed Assets	1,765,781	1,545,618
Current assets		
Prepayments and accrued income	14,107	6,365
Cash at bank and in hand	72,325	122,284
Total Current assets	86,432	128,649
Creditors: amounts falling due within one year		
Accruals and deferred income	1,584	1,198
Total Creditors: amounts falling due within one year	1,584	1,198
Net current assets/(liabilities)	84,848	127,451
Total assets less current liabilities	1,850,629	1,673,069
Creditors: amounts falling due after more than one year		
Loans	137,000	17,000
Net Assets	1,713,629	1,656,069
Funds (note 8)		
Unrestricted funds	1,713,629	1,656,069
Total Funds	1,713,629	1,656,069

The unaudited financial statements were approved and authorised for issue by the Trustees of Dunham Hill Trust onand were signed on its behalf by:

.....

Mr N Simpson (Trustee)

The notes on pages 11 - 18 form part of these financial statements.

Notes forming part of the Financial Statements

Dunham Hill Trust

For the year ended 5 April 2025

1. ACCOUNTING POLICIES

1.1 Basis of financial statements

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

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

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

1.2 Income

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

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Dunham Hill 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 £100) 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	2.5% straight line
Property improvements	2.5% straight line
Fixtures and Fittings	10% reducing balance

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.

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. Tangible Fixed Assets

Cost	Freehold land & buildings - Hob Lane	Freehold land & buildings - Tarvin Road	Freehold land & buildings - Church Road	Freehold land & buildings - Mickle Trafford	Fixtures, fittings & equipment	Totals
At 6 April 2024	1,039,697	476,073	282,244	-	39,092	1,837,106
Additions	-	-	26,510	225,826	2,292	254,628
Disposals	-	-	-	-	-	-
At 5 April 2025	1,039,697	476,073	308,754	225,826	41,385	2,091,735
Depreciation						
At 6 April 2024	211,759	56,379	10,377	-	12,973	291,488
Current Year Depreciation	21,942	6,702	1,873	1,728	2,670	34,465
Eliminated on disposals	-	-	-	-	-	-
At 5 April 2025	233,252	63,081	12,250	1,728	15,643	352,953
Net Book Value						
At 5 April 2025	806,446	412,992	296,504	224,098	25,741	1,765,781
At 5 April 2024	827,938	419,694	271,867	-	26,119	1,545,618

Land registry titles of the above property held are CH607232
CH256412
CH410929
CH651759.

5. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £26,550 (2024: £11,546) were received from trustees and their related parties. The trust made reimbursements to trustees, totalling £3,861 for expenses paid on the Trusts behalf

6. VOLUNTEERS

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

Resources Expended

Dunham Hill Trust

For the year ended 5 April 2025

7. Resources Expended

	MEETING ROOM COSTS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2025	TOTAL COSTS 2024
Direct Costs				
Premises costs - repairs and maintenance	10,483	-	10,483	11,085
Premises costs - heat, light and power	25,931	-	25,931	36,182
Telephone	1,724	-	1,724	1,630
Health and Safety	1,408	-	1,408	711
Legal and professional	5,026	-	5,026	1,847
Bank charges	-	-	-	-
Public outreach expenses	-	506	506	4,694
Depreciation	34,465	-	34,465	32,554
Insurance	4,641	-	4,641	3,251
Governance	1,484	-	1,484	1,198
Total Direct Costs	85,163	506	85,669	93,152

Governance costs include £180 (prior year: £180) in respect of independent examiners fees.

Analysis of Net Assets - Current year

Dunham Hill Trust

For the year ended 5 April 2025

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

8.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
Funds				
Tangible Fixed Assets	1,539,955	-	-	1,539,955
Current Assets	86,432	-	-	86,432
Current Liabilities	(1,584)	-	-	(1,584)
Non Current Liabilities	(137,000)	-	-	(137,000)
Total Funds	1,487,803	-	-	1,487,803

Analysis of Net Assets - Prior Year

Dunham Hill Trust

For the year ended 5 April 2025

8.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Funds				
Tangible Fixed Assets	1,545,618	-	-	1,545,618
Current Assets	128,649	-	-	128,649
Current Liabilities	(1,198)	-	-	(1,198)
Non Current Liabilities	(17,000)	-	-	(17,000)
Total Funds	1,656,069	-	-	1,656,069

Movement in Funds - Current Year

Dunham Hill Trust

For the year ended 5 April 2025

9. Movement in Funds

9.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
Movement in Funds				
Total funds brought forward	1,656,069	-	-	1,656,069
Incoming resources	143,229	-	-	143,229
Resources expended	(85,669)	-	-	(85,669)
Total funds carried forward	1,713,629	-	-	1,713,629

Movement in Funds - Prior Year

Dunham Hill Trust

For the year ended 5 April 2025

9. Movement in Funds

9.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Movement in Funds				
Total funds brought forward	1,689,353	-	-	1,689,353
Incoming resources	59,868	-	-	59,868
Resources expended	(93,152)	-	-	(93,152)
Total funds carried forward	1,656,069	-	-	1,656,069

Comparative Statement of Financial Activities

Dunham Hill Trust

For the year ended 5 April 2025

TOTAL FUNDS 2024

Income and endowments:

Donations and Legacies:

Contributions from the Congregation	42,504
Gift Aid Donations	13,280
Income Tax refunds	3,345

Investments

Interest Received	739
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Total Income and endowments:	59,868
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Expenditure:

Running Meeting Rooms (note 7)	93,152
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Total Expenditure:	93,152
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Net Income/(Expenditure)	(33,284)
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Net Movement In Funds	(33,284)
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TOTAL FUNDS 2024

Reconciliation of funds (note 8)

Total Funds bought forward	1,689,353
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Net movement in funds	(33,284)
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Total Funds carried forward	1,656,069
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DUNHAM HILL TRUST

England & Wales - Charity number 1159239

Accounts

Trustees Report & Unaudited Financial Statements

Dunham Hill Trust
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Dunham Hill Trust

For the year ended 5 April 2024

Charity Name:

Dunham Hill Trust

Registered Charity Number:

1159239

Trustees:

Mr JA McEwan (Chair)

Mr N Simpson

Mr N Shaw

Mr T Shorto

Mr J Newton

Treasurer:

Mr N Simpson

Principle Address:

Elsmere, Warrington Road, Mickle Trafford, Chester, Cheshire, CH2 4EA

Independent Examiner:

Miss A Chattell
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

Accountant:

Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

Bankers:

Barclays
Leicester
LE87 2BB

Report of the Trustees

Dunham Hill Trust

For the year ended 5 April 2024

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The Trustees who have 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 2024.

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

Wider Network

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Risk Management

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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.

Details of public benefit activities carried out by Dunham Hill Trust can be found in the paragraphs below.

The open air Gospel Preaching has been held weekly in Chester City with up to 4 persons in attendance each time, including the handing out of Gospel Tracts each time.

Members of the congregation and trustees have been involved in and volunteering to assist the work of the Rapid Relief Team (RRT) a separate UK charity involved in providing humanitarian assistance, on various occasions. Dunham Hill Trust has also made storage areas on Gospel Hall sites available for the RRT to use as a safe storage for their equipment and other items.

The Trust made a delivery of Bible Packs to a nearby prison in October 2023, which were greatly received.

Other public outreach activities carried out during the period included continuing to make the Gospel Hall car park at Ashton available for parents to collect and drop-off their children safely from the nearby local primary school. This car park has also been granted for use on numerous occasions for other local events benefitting the village, which were unrelated to the congregation.

Main activities and achievements

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

Plans for future periods

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

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 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 halls and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

Members of the congregation would usually participate in a programme of street preaching where 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.

Financial Review

In the year ended 5 April 2024 the Trust had a modest deficit of incoming resources over resources expended. This is mostly due to non-monetary items such as depreciation.

Total voluntary income received this year was £59,129 compared to £48,338 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. The Trustees have decided to adopt a policy of maintaining a level of reserves to ensure the Charity is able to operate within its purposes in the event of unforeseen expenditure required. 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 £127,451 (2023: £130,735)

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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, 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:

.....

Mr N Simpson (Trustee)

.....

Date

Report of the Independent Examiner

Dunham Hill Trust

For the year ended 5 April 2024

I report to the trustees on my examination of the accounts of the Dunham Hill Trust for the year ended 5 April 2024.

Respective responsibilities of Trustees and Examiner

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

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.

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

AChattell

Miss A Chattell
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

30 September 2024

Statement of Financial Activities

Dunham Hill Trust

For the year ended 5 April 2024

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Income and endowments:					
Donations and Legacies:					
Contributions from the Congregation	42,504	-	-	42,504	31,214
Gift Aid Donations	13,280	-	-	13,280	13,695
Income Tax refunds	3,345	-	-	3,345	3,429
Investments					
Interest Received	739	-	-	739	-
Total Income and endowments:	59,868	-	-	59,868	48,338
Expenditure:					
Running Meeting Rooms (note 7)	93,152	-	-	93,152	71,515
Congregation Support (note 7)	-	-	-	-	675
Total Expenditure:	93,152	-	-	93,152	72,190
Net Income/(Expenditure)	(33,284)	-	-	(33,284)	(23,852)
Net Movement In Funds	(33,284)	-	-	(33,284)	(23,852)
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Reconciliation of funds (note 9)					
Total Funds brought forward	1,689,353	-	-	1,689,353	1,713,205
Net movement in funds	(33,284)	-	-	(33,284)	(23,852)
Total Funds carried forward	1,656,069	-	-	1,656,069	1,689,353

The notes on page 11 - 18 form part of these financial statements.

Balance Sheet

Dunham Hill Trust As at 5 April 2024

	2024	2023
Fixed Assets		
Tangible assets (note 6)	1,545,618	1,575,618
Total Fixed Assets	1,545,618	1,575,618
Current assets		
Prepayments and accrued income	6,365	5,190
Cash at bank and in hand	122,284	126,742
Total Current assets	128,649	131,932
Creditors: amounts falling due within one year		
Accruals and deferred income	1,198	1,198
Total Creditors: amounts falling due within one year	1,198	1,198
Net current assets/(liabilities)	127,451	130,735
Total assets less current liabilities	1,673,069	1,706,353
Creditors: amounts falling due after more than one year		
Loans	17,000	17,000
Net Assets	1,656,069	1,689,353
Funds (note 8)		
Unrestricted funds	1,656,069	1,689,353
Total Funds	1,656,069	1,689,353

The unaudited financial statements were approved and authorised for issue by the Trustees of Dunham Hill Trust onand were signed on its behalf by:

.....

Mr N Simpson (Trustee)

The notes on pages 11 - 18 form part of these financial statements.

Notes forming part of the Financial Statements

Dunham Hill Trust

For the year ended 5 April 2024

1. ACCOUNTING POLICIES

1.1 Basis of financial statements

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

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

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

1.2 Income

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

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Dunham Hill 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 £100) 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	2.5% straight line
Property improvements	2.5% straight line
Fixtures and Fittings	10% reducing balance

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.

The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

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 (2023: none)

3. WAGES AND SALARIES

There are no employees (2023: none)

4. Tangible Fixed Asset

Cost	Freehold land & buildings - Hob Lane	Freehold land & buildings - Tarvin Road	Freehold land & buildings - Church Road	Fixtures, fittings & equipment	Totals
At 6 April 2023	1,039,697	476,073	281,538	37,245	1,834,553
Additions			706	1,847	2,553
Disposals					
At 5 April 2024	1,039,697	476,073	281,538	39,092	1,837,106
Depreciation					
At 6 April 2023	190,267	49,677	8,761	10,229	258,934
Current Year Depreciation	21,492	6,702	1,616	2,744	32,554
Eliminated on disposals					
At 5 April 2024	211,759	56,379	10,377	12,973	291,488
Net Book Value					
At 5 April 2024	827,938	419,694	271,867	26,119	1,545,618
At 5 April 2023	849,430	426,396	272,776	27,016	1,575,618

Land registry titles of the above property held are CH607232
CH256412
CH410929
CH651759.

5. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £11,546 (2023: £2,226) were received.

6. VOLUNTEERS

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

Resources Expended

Dunham Hill Trust

For the year ended 5 April 2024

7. Resources Expended

	MEETING ROOMS	CHARITABLE ACTIVITIES	TOTAL COSTS 2024	TOTAL COSTS 2023
Direct Costs				
Premises costs - repairs and maintenance	11,085	-	11,085	5,687
Premises costs - heat, light and power	36,182	-	36,182	17,436
Telephone	1,630	-	1,630	1,633
Health and Safety	711	-	711	815
Legal and professional	1,847	-	1,847	1,138
Bank charges	-	-	-	-
Congregation Support	-	-	-	675
Public outreach expenses	-	4,694	4,694	8,465
Depreciation	32,554	-	32,554	32,647
Insurance	3,251	-	3,251	2,496
Governance	1,198	-	1,198	1,198
Total Direct Costs	88,458	4,694	93,152	72,190

Governance costs include £180 (prior year: £180) in respect of independent examiners fees.

Analysis of Net Assets - Current year

Dunham Hill Trust

For the year ended 5 April 2024

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

8.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Funds				
Tangible Fixed Assets	1,545,618	-	-	1,545,618
Current Assets	128,649	-	-	128,649
Current Liabilities	(1,198)	-	-	(1,198)
Non Current Liabilities	(17,000)	-	-	(17,000)
Total Funds	1,656,069	-	-	1,656,069

Analysis of Net Assets - Prior Year

Dunham Hill Trust

For the year ended 5 April 2024

8.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Funds				
Tangible Fixed Assets	1,575,618	-	-	1,575,618
Current Assets	131,932	675	-	131,932
Current Liabilities	(1,198)	(675)	-	(1,198)
Non Current Liabilities	(17,000)	-	-	(17,000)
Total Funds	1,689,353	-	-	1,689,353

Movement in Funds - Current Year

Dunham Hill Trust

For the year ended 5 April 2024

9. Movement in Funds

9.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Movement in Funds				
Total funds brought forward	1,689,353	-	-	1,689,353
Incoming resources	59,868	-	-	59,868
Resources expended	(93,152)	-	-	(93,152)
Total funds carried forward	1,656,069	-	-	1,656,069

Movement in Funds - Prior Year

Dunham Hill Trust

For the year ended 5 April 2024

9. Movement in Funds

9.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Movement in Funds				
Total funds brought forward	1,713,205	675	-	1,713,205
Incoming resources	48,338	-	-	48,338
Resources expended	(72,190)	(675)	-	(72,190)
Total funds carried forward	1,689,353	-	-	1,689,353

Comparative Statement of Financial Activities

Dunham Hill Trust

For the year ended 5 April 2024

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Income and endowments:				
Donations and Legacies:				
Contributions from the Congregation	31,214	-	-	31,214
Gift Aid Donations	13,695	-	-	13,695
Income Tax refunds	3,429	-	-	3,429
Investments				
Interest Received	-	-	-	-
Total Income and endowments:	48,338	-	-	48,338
Expenditure:				
Running Meeting Rooms (note 7)	71,515	-	-	71,515
Congregation Support (note 7)	-	675	-	675
Total Expenditure:	71,515	675	-	72,190
Net Income/(Expenditure)	(23,177)	(675)	-	(23,852)
Net Movement In Funds	(23,177)	(675)	-	(23,852)
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Reconciliation of funds (note 9)				
Total Funds brought forward	1,712,530	675	-	1,713,205
Net movement in funds	(23,177)	(675)	-	(23,852)
Total Funds carried forward	1,689,353	-	-	1,689,353

DUNHAM HILL TRUST

England & Wales - Charity number 1159239

Accounts

Trustees Report & Unaudited Financial Statements

Dunham Hill Trust
For the year ended 5 April 2023

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Legal and Administrative Information

Dunham Hill Trust

For the year ended 5 April 2023

Charity Name:

Dunham Hill Trust

Registered Charity Number:

1159239

Trustees:

Mr JA McEwan (Chair)

Mr N Simpson

Mr N Shaw

Mr T Shorto

Mr J Newton

Trustee 6

Treasurer:

Mr N Simpson

Principle Address:

Elsmere, Warrington Road, Mickle Trafford, Chester, Cheshire, CH2 4EA

Independent Examiner:

Correy Brown
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

Accountant:

Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

Bankers:

Barclays
Leicester
LE87 2BB

Report of the Trustees

Dunham Hill Trust

For the year ended 5 April 2023

The trustees present their report along with the financial statements of the Charity for the year ended 5 April 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 10-11 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 31 January 2003, most recently amended by Deed of Variation dated 12 August 2014. The trust was registered with the Charity Commission for England and Wales on 17 November 2014 under Charity Registration Number: 1159239

Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2023.

The Trust operates one 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 Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust.

Risk Management

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

Details of public benefit activities carried out by Dunham Hill Trust can be found in the separate appendix to this report.

Main activities and achievements

The Trust provides and maintains one 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 and in the schedules to the Trust Deed.

The trustees have also operated an Emergency Needs fund for the duration of the coronavirus pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

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 halls and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

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

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

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

Matt 22:39, Eph 4:28).

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

In the year ended 5 April 2023 the Trust had a modest deficit of incoming resources over resources expended. This is mostly due to non-monetary items such as depreciation.

Total voluntary income received this year was £49,022 compared to £48,538 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. However, the Trust is looking to purchase an additional Gospel hall in the future, and accordingly, the Trustees have decided to adopt a policy of accumulating reserves in view of this. 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 £131,419 (2022: £124,485)

Statement of Trustees Responsibilities

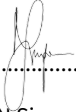
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, 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:


.....

Mr N Simpson (Trustee)

21.08.2023
.....

Date

Report of the Independent Examiner

Dunham Hill Trust

For the year ended 5 April 2023

I report to the trustees on my examination of the accounts of the Dunham Hill Trust for the year ended 5 April 2023.

Respective responsibilities of Trustees and Examiner

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

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.

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Correy Brown
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

5 July 2023

Statement of Financial Activities

Dunham Hill Trust

For the year ended 5 April 2023

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
Income and endowments:					
Donations and Legacies:					
Contributions from the Congregation	31,214	-	-	31,214	24,669
Gift Aid Donations	13,695	-	-	13,695	16,532
Income Tax refunds	3,429	-	-	3,429	6,587
Congregation Support	-	-	-	-	750
Investments					
Interest Received	-	-	-	-	-
Total Income and endowments:	48,338	-	-	48,338	48,538
Expenditure:					
Running Meeting Rooms (note 9)	71,519	-	-	71,519	58,123
Congregation Support (note 9)	-	675	-	675	450
Total Expenditure:	71,519	675	-	72,194	58,573
Net Income/(Expenditure)	(23,181)	(675)	-	(23,856)	(10,035)
Net Movement In Funds	(23,181)	(675)	-	(23,856)	(10,035)
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
Reconciliation of funds (note 11)					
Total Funds brought forward	1,712,530	675	-	1,713,205	1,722,565
Net movement in funds	(23,181)	(675)	-	(23,856)	(10,035)
Total Funds carried forward	1,689,348	-	-	1,689,348	1,712,530


The notes on page 11 - 18 form part of these financial statements.

Balance Sheet

Dunham Hill Trust As at 5 April 2023

	2023	2022
Fixed Assets		
Tangible assets (note 6)	1,575,614	1,605,045
Total Fixed Assets	1,575,614	1,605,045
Current assets		
Prepayments and accrued income	5,190	5,758
Cash at bank and in hand	126,742	119,925
Total Current assets	131,932	125,683
Creditors: amounts falling due within one year		
Accruals and deferred income	1,198	1,198
Total Creditors: amounts falling due within one year	1,198	1,198
Net current assets/(liabilities)	130,735	124,485
Total assets less current liabilities	1,706,348	1,729,530
Creditors: amounts falling due after more than one year		
Loans	17,000	17,000
Net Assets	1,689,348	1,712,530
Funds (note 10)		
Unrestricted funds	1,689,348	1,712,530
Total Funds	1,689,348	1,712,530

The unaudited financial statements were approved and authorised for issue by the Trustees of Dunham Hill Trust on 21.08.2023.....and were signed on its behalf by:


.....

Mr N Simpson (Trustee)

The notes on pages 11 - 18 form part of these financial statements.

Notes forming part of the Financial Statements

Dunham Hill Trust

For the year ended 5 April 2023

1. ACCOUNTING POLICIES

1.1 Basis of financial statements

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

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

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

1.2 Income

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

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Dunham Hill 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 £100) 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	2.5% straight line
Property improvements	2.5% straight line
Fixtures and Fittings	10% reducing balance

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.

The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

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 (2022: none)

3. WAGES AND SALARIES

There are no employees (2022: none)

4. Donated Services

2023

2020

Donated Services

5. Grants

2023

2020

Grants:

6. Tangible Fixed Assets

Cost	Freehold land & buildings - Hob Lane	Freehold land & buildings - Tarvin Road	Freehold land & buildings - Church Road	Fixtures, fittings & equipment	Totals
At 6 April 2022	1,039,697	476,073	281,538	34,024	1,831,332
Additions				3,221	3,221
Disposals					
At 5 April 2023	1,039,697	476,073	281,538	37,245	1,834,553
Depreciation					
At 6 April 2022	168,774	42,975	7,148	7,389	226,287
Current Year Depreciation	21,492	6,702	1,613	2,840	32,647
Eliminated on disposals					
At 5 April 2023	190,267	49,677	8,761	10,229	258,934
Net Book Value					
At 5 April 2023	849,430	426,396	272,776	27,016	1,575,619
At 5 April 2022	870,923	433,098	274,389	26,635	1,605,045

Land registry titles of the above property held are CH607232, CH256412, CH410929, CH651759.

7. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £2,226 (2022: £14,332) were received.

8. VOLUNTEERS

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

Resources Expended

Dunham Hill Trust

For the year ended 5 April 2023

9. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2023	TOTAL COSTS 2022
Direct Costs				
Premises costs - repairs and maintenance	5,687	-	5,687	3,681
Premises costs - heat, light and power	17,436	-	17,436	15,027
Telephone	1,633	-	1,633	1,166
Health and Safety	815	-	815	-
Legal and professional	1,138	-	1,138	1,505
Congregation Support	-	675	675	450
Public outreach expenses	8,465	-	8,465	150
Special meeting costs	-	-	-	675
Depreciation	32,652	-	32,652	32,563
Insurance	2,496	-	2,496	2,158
Governance	1,198	-	1,198	1,198
Total Direct Costs	71,519	675	72,194	58,573

Governance costs include £180 (prior year: £180) in respect of independent examiners fees.

Analysis of Net Assets - Current year

Dunham Hill Trust
For the year ended 5 April 2023

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

10.1 Current Year

	TOTAL FUNDS 2023
<hr/>	
Funds	
Tangible Fixed Assets	1,575,614
Current Assets	131,932
Current Liabilities	(1,198)
Non Current Liabilities	(17,000)
Total Funds	1,689,348

Analysis of Net Assets - Prior Year

Dunham Hill Trust
For the year ended 5 April 2023

10.2 Prior Year

TOTAL FUNDS 2022

Funds	
Tangible Fixed Assets	1,605,045
Current Assets	125,683
Current Liabilities	(1,198)
Non Current Liabilities	(17,000)
Total Funds	1,712,530

Movement in Funds - Current Year

Dunham Hill Trust

For the year ended 5 April 2023

11. Movement in Funds

11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Movement in Funds				
Total funds brought forward	1,712,530	675	-	1,713,205
Incoming resources	48,338	-	-	48,338
Resources expended	(71,519)	(675)	-	(72,194)
Total funds carried forward	1,689,348	-	-	1,689,348

Movement in Funds - Prior Year

Dunham Hill Trust

For the year ended 5 April 2023

11. Movement in Funds

11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	2022 DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Movement in Funds				
Total funds brought forward	1,712,530	375	-	1,722,565
Incoming resources	48,338	750	-	48,538
Resources expended	(71,519)	(450)	-	(58,573)
Total funds carried forward	1,689,348	675	-	1,712,530

Comparative Statement of Financial Activities

Dunham Hill Trust

For the year ended 5 April 2023

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Income and endowments:				
Donations and Legacies:				
Contributions from the Congregation	24,669	-	-	24,669
Gift Aid Donations	16,532	-	-	16,532
Income Tax refunds	6,587	-	-	6,587
Congregation Support	-	750	-	750
Total Income and endowments:	47,788	750	-	48,538
Expenditure:				
Running Meeting Rooms (note 9)	58,123	-	-	58,123
Congregation Support (note 9)	-	450	-	450
Total Expenditure:	58,123	450	-	58,573
Net Income/(Expenditure)	(10,335)	300	-	(10,035)
Net Movement In Funds	(10,335)	300	-	(10,035)
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Reconciliation of funds (note 11)				
Total Funds bought forward	1,722,190	375	-	1,722,565
Net movement in funds	(10,335)	300	-	(10,035)
Total Funds carried forward	1,711,855	675	-	1,712,530

Document Activity Report

Document Sent Fri, 18 Aug 2023 15:13:12 GMT

Document Approval Status Pending

Approval Activity Summary

Neil Simpson Pending

Document Activity History

Document history shows most recent activity first

Date	Activity
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DUNHAM HILL TRUST

England & Wales - Charity number 1159239

Accounts

Trustees Report & Unaudited Financial Statements

Dunham Hill Trust
For the year ended 5 April 2022

Contents

3	Legal and Administrative Information
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8	Report of the Independent Examiner
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14	Resources Expended
15	Analysis of Net Assets - Current year
16	Analysis of Net Assets - Prior Year
17	Movement in Funds - Current Year
18	Movement in Funds - Prior Year
19	Comparative Statement of Financial Activities

Legal and Administrative Information

Dunham Hill Trust

For the year ended 5 April 2022

Charity Name:

Dunham Hill Trust

Registered Charity Number:

1159239

Trustees:

Mr JA McEwan (Chair)
Mr N Simpson
Mr N Shaw
Mr T Shorto
Mr J Newton

Treasurer:

Mr N Simpson

Principle Address:

Elsmere
Warrington Road
Mickle Trafford
Chester
Cheshire
CH2 4EA

Independent Examiner:

Miss A Groombridge
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

Accountant:

Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

Bankers:

Barclays
Leicester
LE87 2BB

Report of the Trustees

Dunham Hill Trust

For the year ended 5 April 2022

The trustees present their report along with the financial statements of the Charity for the 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 11 - 12 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 31 January 2003, most recently amended by Deed of Variation dated 12 August 2014. The trust was registered with the Charity Commission for England and Wales on 17 November 2014 under Charity Registration Number: 1159239

Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022.

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

Wider Network

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

Risk Management

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

Details of public benefit activities carried out by Dunham Hill Trust can be found in the separate appendix to this report.

Main activities and achievements

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

The trustees have also established an Emergency Needs fund for the duration of the current pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Other main achievements of the Trust during the period relate to continuing to maintain the Gospel halls during the COVID-19 pandemic and opening the halls for use by the congregation once government restrictions permitted and it was safe to do so.

Plans for future periods

With the commencement of lockdown restrictions in the UK the trust ceased using the Gospel halls it operates. During the financial year, restrictions were eased sufficiently to allow the congregation to use the Gospel halls for the Lord's Supper (Communion). The use of the rooms was conducted in a manner which always complied with the government guidance, and the trust intends to continue using the rooms when it is safe to do so. The trustees do not consider that the COVID-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 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 halls and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

Members of the congregation would usually participate in a programme of street preaching where Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Due to the Covid-19 pandemic this had not been possible previously, but during the financial year the congregation was able to re-commence this activity when it was safe to do so.

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

In the year ended 5 April 2022 the Trust had a modest deficit of incoming resources over resources expended. This is mostly due to non-monetary items such as depreciation.

Total voluntary income received this year was £48,538 compared to £60,787 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. However, the Trust is looking to purchase an additional Gospel hall in the future, and accordingly, the Trustees have decided to adopt a policy of accumulating reserves in view of this. 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 £124,485 (2021: £121,980)

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 Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, 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:

.....

Mr N Simpson (Trustee)

.....

Date

Report of the Independent Examiner

Dunham Hill Trust

For the year ended 5 April 2022

I report to the trustees on my examination of the accounts of the Dunham Hill Trust for the year ended 5 April 2022.

Respective responsibilities of Trustees and Examiner

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

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.

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....
Miss A Groombridge
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

22 July 2022

Statement of Financial Activities

Dunham Hill Trust

For the year ended 5 April 2022

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
Income and endowments:				
Donations and Legacies:				
Contributions from the Congregation	24,669	-	24,669	27,190
Gift Aid Donations	16,532	-	16,532	18,040
Income Tax refunds	6,587	-	6,587	6,557
Congregation Support	-	750	750	9,000
Total Income and endowments:	47,788	750	48,538	60,787
Expenditure:				
Running Meeting Rooms (note 9)	58,123	-	58,123	51,772
Congregation Support (note 9)	-	450	450	8,625
Total Expenditure:	58,123	450	58,573	60,397
Net Income/(Expenditure)	(10,335)	300	(10,035)	389
Net Movement In Funds	(10,335)	300	(10,035)	389
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
Reconciliation of funds (note 11)				
Total Funds brought forward	1,722,190	375	1,722,565	1,722,176
Net movement in funds	(10,335)	300	(10,035)	389
Total Funds carried forward	1,711,855	675	1,712,530	1,722,565

The notes on page 11 - 18 form part of these financial statements.

Balance Sheet

Dunham Hill Trust As at 5 April 2022

	2022	2021
Fixed Assets		
Tangible assets (note 6)	1,605,045	1,617,585
Total Fixed Assets	1,605,045	1,617,585
Current assets		
Prepayments and accrued income	5,758	5,856
Cash at bank and in hand	119,925	117,322
Total Current assets	125,683	123,177
Creditors: amounts falling due within one year		
Accruals and deferred income	1,198	1,198
Total Creditors: amounts falling due within one year	1,198	1,198
Net current assets/(liabilities)	124,485	121,980
Total assets less current liabilities	1,729,530	1,739,565
Creditors: amounts falling due after more than one year		
Loans	17,000	17,000
Net Assets	1,712,530	1,722,565
Funds (note 10)		
Unrestricted funds	1,712,530	1,722,565
Total Funds	1,712,530	1,722,565

The unaudited financial statements were approved and authorised for issue by the Trustees of Dunham Hill Trust onand were signed on its behalf by:

.....

Mr N Simpson (Trustee)

Notes forming part of the Financial Statements

Dunham Hill Trust

For the year ended 5 April 2022

1. ACCOUNTING POLICIES

1.1 Basis of financial statements

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

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

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

1.2 Income

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

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Dunham Hill 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 £100) 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	2.5% straight line
Property improvements	2.5% straight line
Fixtures and Fittings	10% reducing balance

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. 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. The Trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

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 (2021: none)

3. WAGES AND SALARIES

There are no employees (2021: none)

4. Tangible Fixed Assets

Cost	Freehold land & buildings - Hob Lane	Freehold land & buildings - Tarvin Road	Freehold land & buildings - Church Road	Fixtures, fittings & equipment	Total
At 6 April 2021	1,039,697	476,073	281,538	14,001	1,811,309
Additions				20,023	20,023
Disposals					
At 5 April 2022	1,039,697	476,073	281,538	34,024	1,831,332
Depreciation					
At 6 April 2021	147,282	36,274	5,535	4,633	193,724
Current Year Depreciation	21,492	6,701	1,614	2,756	32,563
Eliminated on disposals					
At 5 April 2022	168,774	42,975	7,149	7,389	226,287
Net Book Value					
At 5 April 2022	870,923	433,098	274,389	26,635	1,605,045
At 5 April 2021	892,415	439,799	276,002	9,369	1,617,585

Land registry titles of the above property held are CH607232, CH256412, CH410929, CH651759.

5. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £14,332 (2021: £16,065) were received from related parties of the Trustees.

6. VOLUNTEERS

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

Resources Expended

Dunham Hill Trust

For the year ended 5 April 2022

9. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2022	TOTAL COSTS 2021
Direct Costs				
Premises costs - repairs and maintenance	3,681	-	3,681	1,715
Premises costs - heat, light and power	15,027	-	15,027	13,439
Telephone	1,166	-	1,166	1,208
Legal and professional	1,505	-	1,505	1,470
Congregation Support	-	450	450	8,625
Public outreach expenses	150	-	150	101
Special meeting costs	675	-	675	-
Depreciation	32,563	-	32,563	30,847
Insurance	2,158	-	2,158	1,794
Governance	1,198	-	1,198	1,198
Total Direct Costs	58,123	450	58,573	60,397

Governance costs include £180 (prior year: £180) in respect of independent examiners fees.

Analysis of Net Assets - Current year

Dunham Hill Trust

For the year ended 5 April 2022

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

10.1 Current Year

	TOTAL FUNDS 2022
Funds	
Tangible Fixed Assets	1,605,045
Current Assets	125,683
Current Liabilities	(1,198)
Non Current Liabilities	(17,000)
Total Funds	1,712,530

Analysis of Net Assets - Prior Year

Dunham Hill Trust

For the year ended 5 April 2022

10.2 Prior Year

TOTAL FUNDS 2021

Funds

Tangible Fixed Assets	1,617,585
Current Assets	123,177
Current Liabilities	(1,198)
Non Current Liabilities	(17,000)
Total Funds	1,722,565

Movement in Funds - Current Year

Dunham Hill Trust

For the year ended 5 April 2022

11. Movement in Funds

11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2022
Movement in Funds			
Total funds brought forward	1,722,190	375	1,722,565
Incoming resources	47,788	750	48,538
Resources expended	(58,123)	(450)	(58,573)
Total funds carried forward	1,711,855	675	1,712,530

Movement in Funds - Prior Year

Dunham Hill Trust

For the year ended 5 April 2022

11. Movement in Funds

11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2021
Movement in Funds			
Total funds brought forward	1,722,176	-	1,722,176
Incoming resources	51,787	9,000	60,787
Resources expended	(51,772)	(8,625)	(60,397)
Total funds carried forward	1,722,190	375	1,722,565

Comparative Statement of Financial Activities

Dunham Hill Trust

For the year ended 5 April 2022

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2021
Income and endowments:			
Donations and Legacies:			
Contributions from the Congregation	27,190	-	27,190
Gift Aid Donations	18,040	-	18,040
Income Tax refunds	6,557	-	6,557
Congregation Support	-	9,000	9,000
Total Income and endowments:	51,787	9,000	60,787
Expenditure:			
Running Meeting Rooms (note 9)	51,772	-	51,772
Congregation Support (note 9)	-	8,625	8,625
Total Expenditure:	51,772	8,625	60,397
Net Income/(Expenditure)	14	375	389
Net Movement In Funds	14	375	389
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2021
Reconciliation of funds (note 11)			
Total Funds brought forward	1,722,176	-	1,722,176
Net movement in funds	14	375	389
Total Funds carried forward	1,722,190	375	1,722,565

Document Activity Report

Document Sent Tue, 09 Aug 2022 07:50:38 GMT

Document Approval Status Approved

Approval Activity Summary

Neil Simpson Approved Fri, 12 Aug 2022 08:25:16 GMT

Document Activity History

Document history shows most recent activity first

Date	Activity
Fri, 21 Oct 2022 09:17:25 GMT	Neil Simpson viewed the document
Tue, 27 Sep 2022 14:23:31 GMT	Neil Simpson viewed the document
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DUNHAM HILL TRUST

England & Wales - Charity number 1159239

Accounts

REGISTERED NUMBER: 1159239

DUNHAM HILL TRUST

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 05 APRIL 2021

Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

DUNHAM HILL TRUST
REPORT AND FINANCIAL STATEMENTS
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DUNHAM HILL TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 05 APRIL 2021

CHARITY NAME: Dunham Hill Trust

REGISTERED CHARITY NUMBER: 1159239

TRUSTEES: Mr JA McEwan (Chairman)
Mr N Shaw
Mr T Shorto
Mr J Newton
Mr N Simpson

TREASURER: Mr N Simpson

PRINCIPAL ADDRESS: Elsmere
Warrington Road
Mickle Trafford
Chester
CH2 4EA

INDEPENDENT EXAMINER: Mr A Brewer (CIMA Cert BA)
Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW

ACCOUNTANT: Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW

BANKERS: Barclays
Leicester
LE87 2BB

DUNHAM HILL TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 05 APRIL 2021

The Trustees present their report along with the financial statements of the Charity for the year ended 05 April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page ten 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 31 January 2003, most recently amended by Deed of Variation dated 12 August 2014. The Trust was registered with the Charity Commission for England and Wales on 17 November 2014 under Charity Registration Number: 1159239

Recruitment and appointment of new trustees

The Trustees who have served during the year and since the year end are set out on page 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 05 April 2021 (2020: £nil).

Trustees are selected according to their experience in specialised fields and are expected to use that experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

Wider network

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

Risk management

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

During the year, the trust has achieved the following in relation to Public Benefit activity:

Foodbank Donation - £101.06 in December 2020.

The trust supported another Charity, the Rapid Relief Team, by allowing them to use the Trust's facilities for storage.

DUNHAM HILL TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 05 APRIL 2021

Main activities and achievements

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

The trustees have established an Emergency Needs fund for the duration of the current pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of the members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Plans for Future Periods

From 18th March 2020, the Dunham Hill Trust ceased using the three gospel halls, which it operates. This was as a result of the global COVID-19 pandemic and the general lockdown imposed by the government on 23rd March 2020. The Trust aims to use these Gospel Halls again once the general lockdown is lifted and it is deemed safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 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 halls and visitors are free to help themselves.

DUNHAM HILL TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 05 APRIL 2021

Spreading the Gospel message and the life of a Christian

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

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

In addition to street preaching, members of the congregation has contact with prison chaplains to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

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 2021, the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £60,787 compared to £66,542 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. However, the trust is looking to purchase an additional gospel hall in the future, and accordingly, the Trustees have decided to adopt a policy of accumulating reserves in view of this. 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 £121,980 (2020: £91,312)

DUNHAM HILL TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 05 APRIL 2021

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 to 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.

On behalf of the board:

.....
Mr N Simpson (Trustee)

.....
Date

REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF THE DUNHAM HILL TRUST
FOR THE YEAR ENDED 05 APRIL 2021

I report to the trustees on my examination of the accounts of the Dunham Hill Trust for the year ended 05 April 2021.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

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.

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

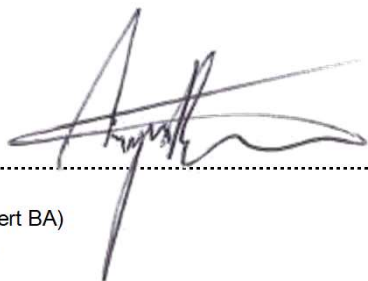
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

INDEPENDENT EXAMINER'S STATEMENT

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

- 1.Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2.The accounts do not accord with those records; or
- 3.The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



A Brewer (CIMA Cert BA)
Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW
08 June 2021

DUNHAM HILL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 05 APRIL 2021

	Unrestricted Funds	Restricted Funds	Designated Funds	Total funds 2021	Total funds 2020
Notes	£	£	£	£	£
Income and endowments from:					
<i>Donations and legacies:</i>					
Collections	-	-	-	-	1,005
Contributions from the	22,060	-	9,000	31,060	26,372
Gift Aid donations	18,040	-	-	18,040	26,560
Income tax refunds	6,557	-	-	6,557	6,640
Non Gift Aid donations	5,130	-	-	5,130	5,965
<i>Other</i>					
Profit on Sale of Assets	-	-	-	-	28,275
Total	51,787	-	9,000	60,787	94,817
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms	4 51,772	-	-	51,772	78,931
Congregation support	-	-	8,625	8,625	-
Total	51,772	-	8,625	60,397	78,931
Net income/(expenditure)	15	-	375	390	15,886
Net movement in funds	15	-	375	390	15,886
Reconciliation of funds					
Total funds bought forward	1,722,176	-	-	1,722,176	1,706,290
Total funds carried forward	1,722,191	-	375	1,722,566	1,722,176

The notes on pages 10 to 13 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.

DUNHAM HILL TRUST

BALANCE SHEET

AS AT 05 APRIL 2021

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible assets	5		1,617,586		1,647,864
Current Assets					
Prepayments and accrued income		5,856		7,761	
Cash at bank and in hand		117,322		84,749	
		<u>123,178</u>		<u>92,510</u>	
Current liabilities					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		(1,198)		(1,198)	
		<u></u>		<u></u>	
Net current assets			121,980		91,312
Total assets less current liabilities			<u>1,739,566</u>		<u>1,739,176</u>
Creditors: amounts falling due after more than one year:					
Loan			17,000		17,000
Net assets			<u>1,722,566</u>		<u>1,722,176</u>
Funds					
Restricted funds			-		-
Unrestricted income fund			1,722,566		1,722,176
Total funds	7		<u>1,722,566</u>		<u>1,722,176</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Dunham Hill Trust onand were signed on its behalf by

.....
Mr N Simpson (Trustee)

The notes on pages 10 to 13 form part of these financial statements

DUNHAM HILL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

1. ACCOUNTING POLICIES

1.1 Basis of financial statements

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

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

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

1.2 Income

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

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Dunham Hill 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 £100) 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	2.5% straight line
Fixtures and Fittings	10% reducing balance

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 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. 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. From 18th March 2020, Dunham Hill Trust ceased using the three gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

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 (2020: None).

3. WAGES AND SALARIES

There are no employees (2020: none).

DUNHAM HILL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

4	RESOURCES EXPENDED	Meeting rooms £	Other charitable activities £	Year ended 05 April 2021 £	Year ended 05 April 2020 £
	Direct costs				
	Premises costs - Light and heat	13,289	-	13,289	22,884
	Premises costs - Repairs and maintenance	1,865	-	1,865	13,167
	Telephone	1,208	-	1,208	915
	Insurance	1,794	-	1,794	1,700
	Depreciation and loss on disposals	30,847	-	30,847	30,780
	Legal and professional charges	1,470	-	1,470	6,835
	Donations		101	101	130
	Bibles and Tracts	-	-	-	1,322
	Governance	1,198	-	1,198	1,198
		<u>51,671</u>	<u>101</u>	<u>51,772</u>	<u>78,931</u>

Governance costs include £180 (2020: £180) in respect of independent examiner's fees.

5 **TANGIBLE FIXED ASSETS**

	Freehold land & buildings - Hob Lane £	Freehold land & buildings - Tarvin Road £
Cost		
At 06 April 2020	1,039,698	476,073
Additions		-
Disposals		<u>0</u>
At 05 April 2021	<u>1,039,698</u>	<u>476,073</u>
Depreciation		
At 06 April 2020	125,790	29,572
Charge for the year	21,492	6,702
Depreciation on disposals		
At 05 April 2021	<u>147,282</u>	<u>36,274</u>
Net book value		
At 05 April 2021	<u>892,416</u>	<u>439,799</u>
At 05 April 2020	<u>913,908</u>	<u>446,501</u>

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	Freehold land & buildings - Church Road, Ashton Hayes	Fixtures, fittings & equipment	Total
	£	£	£
At 06 April 2020	280,969	14,001	1,810,741
Additions	569		569
Disposals			-
At 05 April 2021	<u>281,538</u>	<u>14,001</u>	<u>1,811,310</u>
Depreciation			
At 06 April 2020	3,924	3,591	162,877
Charge for the year	1,612	1,041	30,847
Depreciation on disposals			-
At 05 April 2021	<u>5,536</u>	<u>4,632</u>	<u>193,724</u>
Net book value			
At 05 April 2021	<u>276,002</u>	<u>9,369</u>	<u>1,617,586</u>
At 05 April 2020	<u>277,045</u>	<u>10,410</u>	<u>1,647,864</u>

Property Details:

Land registry titles of the above property held are CH607232, CH256412, CH410929 and CH651759.

6 ANALYSIS OF NET ASSET BETWEEN FUNDS

6.1 Current year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	1,617,586	-	1,617,586
Current assets	123,178	-	123,178
Current liabilities	(1,198)	-	(1,198)
Non-current liabilities	(17,000)	-	(17,000)
Total funds	<u>1,722,566</u>	<u>-</u>	<u>1,722,566</u>

6.2 Prior year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	1,647,864	-	1,647,864
Current assets	92,510	-	92,510
Current liabilities	(1,198)	-	(1,198)
Non-current liabilities	(17,000)	-	(17,000)
Total funds	<u>1,722,176</u>	<u>-</u>	<u>1,722,176</u>

7 MOVEMENT IN FUNDS

7.1 Current year

	Fund balance At 06 April 2020	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Fund balance At 05 April 2021
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds	<u>1,722,176</u>	<u>60,787</u>	<u>(60,397)</u>	<u>-</u>	<u>1,722,566</u>
Total funds	<u>1,722,176</u>	<u>60,787</u>	<u>(60,397)</u>	<u>-</u>	<u>1,722,566</u>

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7.2. **Prior year**

	Fund balance At 06 April 2019 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2020 £
Restricted funds	-	-	-	-	-
Unrestricted funds	1,706,290	94,817	(78,931)	-	1,722,176
Total funds	1,706,290	94,817	(78,931)	-	1,722,176

8 **TRANSACTIONS WITH RELATED PARTIES**

Donations totalling £16,065 have been received from related parties of the trustees.

9 **VOLUNTEERS**

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