

DERWENT VALLEY GOSPEL HALL TRUST

England & Wales · Charity number 1159240

Details

Status Registered

Legal form Trust

Registered 2014-11-17

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

Contact

Address 28 Wakami Crescent
Chellaston
Derby
DE73 6XN

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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

- Derby City
- Derbyshire
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£169,443	£53,864	-	-
2024-04-05	£19,546	£35,831	£1,249,160	0
2023-04-05	£18,121	£27,399	-	-
2022-04-05	£11,431	£25,734	-	-
2021-04-05	£8,628	£22,961	-	-

Trustees

Name	Role	Appointed
Robert Fowler	Chair	2023-12-02
Darren McCroft		2020-02-29
Giles Hope		2023-12-02
KEVIN ROGERS		2023-12-02
Reuben Birch		2023-12-02

DERWENT VALLEY GOSPEL HALL TRUST

England & Wales - Charity number 1159240

Accounts

REGISTERED NUMBER: 1159240

DERWENT VALLEY GOSPEL HALL TRUST
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 05 APRIL 2025

Oldfield Advisory LLP
1120 Elliott Court
Coventry
CV5 6UB

DERWENT VALLEY GOSPEL HALL TRUST
REPORT AND FINANCIAL STATEMENTS
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DERWENT VALLEY GOSPEL HALL TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 05 APRIL 2025

CHARITY NAME: Derwent Valley Gospel Hall Trust

REGISTERED CHARITY NUMBER: 1159240

TRUSTEES: Mr D McCroft
Mr R Birch
Mr R Fowler (Chairman)
Mr G Hope
Mr K Rogers

TREASURER: Mr K Rogers

PRINCIPAL ADDRESS: 28 Wakami Crescent
Chellaston
Derby
DE73 6XN

ACCOUNTANT: Oldfield Advisory LLP
1120 Elliott Court
Coventry
CV5 6UB

BANKERS: Natwest Bank Plc
42 Bath Street
Ilkeston
Derbyshire
DE7 8HF

DERWENT VALLEY GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2025

The Trustees present their report along with the financial statements of the Charity for the year ended 05 April 2025. 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 30 December 2002, 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: 1159240

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 2025 (2024: £nil).

The Trust operates 5 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Trust. The Charity also maintains particular links with the Hillside Gospel Hall Trust, Nottingham Gospel Hall Trust and Derby Gospel Hall Trust, with which it shares members of its congregation.

Risk management

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

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.

DERWENT VALLEY GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2025

Main activities and achievements

The Trust provides and maintains 5 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.

During the financial year, the Longmoor Lane hall was extended and refurbished to improve the facilities for the congregation. There were also refurbishments made to the Cyprus Avenue and Morley Road halls in the form of new seating.

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 25 and 500 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 addition to street preaching, 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 2025, the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £169,443 compared to £564,220 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. 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 £32 (2024: £Nil)

DERWENT VALLEY GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing these 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 that 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 2008 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 K Rogers

.....
Date

**Report of the Independent examiner
To the Trustees of the Derwent Valley Gospel Hall Trust**

I report to the trustees on my examination of the accounts of the Derwent Valley Gospel Hall Trust for the year ended 5 April 2025.

Respective responsibilities of trustees and auditors

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.

Laverne Eames

.....

10 July 2025

DERWENT VALLEY GOSPEL HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 05 APRIL 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Donated services	4	169,443	-	169,443	19,513
Collections		-	-	-	33
Grants from affiliated trusts	5	-	-	-	544,674
Total		169,443	-	169,443	564,220
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms	6	53,864	-	53,864	35,831
Total		53,864	-	53,864	35,831
Net income/(expenditure)		115,578	-	115,578	528,388
Net movement in funds		115,578	-	115,578	528,388
Reconciliation of funds					
Total funds brought forward	9	1,249,159	-	1,249,159	720,771
Total funds carried forward		1,364,738	-	1,364,738	1,249,159

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.

DERWENT VALLEY GOSPEL HALL TRUST

BALANCE SHEET

AS AT 05 APRIL 2025

	Notes	£	2025	£	£	2024	£
Fixed Assets							
Tangible assets	7		1,364,707			1,250,969	
Current Assets							
Prepayments and accrued income		1,308			932		
Cash at bank and in hand		308			308		
		<u>1,616</u>			<u>1,240</u>		
Current liabilities							
Creditors: amounts falling due within one year:							
Accruals and deferred income		1,584			3,049		
		<u>1,584</u>					
Net current assets			32			(1,809)	
Total assets less current liabilities			<u>1,364,739</u>			<u>1,249,160</u>	
Net assets			<u>1,364,739</u>			<u>1,249,160</u>	
Funds							
Unrestricted income fund			1,364,738			1,249,159	
Total funds	9		<u>1,364,738</u>			<u>1,249,159</u>	

The unaudited financial statements were approved and authorised for issue by the Trustees of Derwent Valley Gospel Hall Trust onand were signed on its behalf by

.....
Mr K Rogers (Trustee)

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

DERWENT VALLEY GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 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 Derwent Valley Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

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

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

1.4 Governance and support costs

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

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £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% straight line
Property improvements	4% straight line
Fixtures, Fittings and Equipment	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).

DERWENT VALLEY GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2025

4. **DONATED SERVICES**

<i>Received from:</i>	Year ended 05 April 2025 £	Year ended 05 April 2024 £
Hillside Gospel Hall Trust	169,443	19,513

5. **GRANTS**

<i>Received from:</i>	Year ended 05 April 2025 £	Year ended 05 April 2024 £
Derby Gospel Hall Trust	-	145,073
Nottingham Gospel Hall Trust	-	399,601

6. **RESOURCES EXPENDED**

	Meeting rooms £	Other charitable activities £	Year ended 05 April 2025 £	Year ended 05 April 2024 £
Direct costs				
Premises costs	15,933	-	15,933	7,478
Insurance	1,626	-	1,626	938
Water rates	1,777	-	1,777	244
Light and heat	6,740	-	6,740	4,890
Telephone and broadband costs	744	-	744	1,316
Legal and professional	-	-	-	3,164
Security	720	-	720	240
Depreciation	24,574	-	24,574	14,512
Other expenses	166	-	166	-
Governance	1,584	-	1,584	3,049
	53,864	-	53,864	35,831

Governance costs include £180 (2024: £180) in respect of independent examiner's fees.

7.

TANGIBLE FIXED ASSETS

	Freehold land & buildings - Station Road	Freehold land & buildings - Longmoor Lane	Freehold land & buildings - Morley Road	Freehold land & buildings - Cyprus Avenue	Freehold land & buildings - Heanor Road	Property Improvements - Longmoor Lane
	£	£	£	£	£	£
Cost						
At 06 April 2024	572,831	251,267	145,073	105,600	234,901	43,053
Additions	-	106,620	-	-	-	22,812
Disposals	-	-	-	-	-	-
At 05 April 2025	572,831	357,887	145,073	105,600	234,901	65,865
Depreciation						
At 06 April 2024	127,550	26,733	5	4	8	9,226
Charge for the year	8,951	4,692	1,768	1,312	2,980	2,151
Depreciation on disposals	-	-	-	-	-	-
At 05 April 2025	136,501	31,425	1,773	1,316	2,988	11,377
Net book value						
At 05 April 2025	436,330	326,462	143,300	104,284	231,913	54,488
At 05 April 2024	445,281	224,534	145,068	105,596	234,893	33,827

DERWENT VALLEY GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2025

	Property Improvements - Heanor Road	Property Improvements - Morley Road	Property Improvements - Cyprus Avenue	Fixtures, fittings & equipment	Total
				£	£
Cost					
At 06 April 2024	59,100	-	-	11,133	1,422,958
Additions	-	4,440	4,440	-	138,312
Disposals	-	-	-	-	-
At 05 April 2025	<u>59,100</u>	<u>4,440</u>	<u>4,440</u>	<u>11,133</u>	<u>1,561,270</u>
Depreciation					
At 06 April 2024	6	-	-	8,456	171,988
Charge for the year	2,364	45	45	268	24,574
Depreciation on disposals	-	-	-	-	-
At 05 April 2025	<u>2,370</u>	<u>45</u>	<u>45</u>	<u>8,724</u>	<u>196,562</u>
Net book value					
At 05 April 2025	<u>56,729</u>	<u>4,396</u>	<u>4,396</u>	<u>2,410</u>	<u>1,364,707</u>
At 05 April 2024	<u>59,093</u>	<u>-</u>	<u>-</u>	<u>2,677</u>	<u>1,250,969</u>

Property Details:

Land registry titles of the above property held are DY449933, DY278146, DY447229, NT24141 and DY382535.

DERWENT VALLEY GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2025

8. ANALYSIS OF NET ASSET BETWEEN FUNDS

8.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,364,707	-	1,364,707
Current assets	1,616	-	1,616
Current liabilities	(1,584)	-	(1,584)
Total funds	1,364,739	-	1,364,739

8.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,250,969	-	1,250,969
Current assets	1,240	-	1,240
Current liabilities	(3,049)	-	(3,049)
Total funds	1,249,160	-	1,249,160

9. MOVEMENT IN FUNDS

9.1. Current year

	Fund balance At 06 April 2024 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2025 £
Restricted funds	-	-	-	-	-
Unrestricted funds	1,249,159	169,443	(53,864)	-	1,364,738
Total funds	1,249,159	169,443	(53,864)	-	1,364,738

9.2. Prior year

	Fund balance At 06 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2024 £
Restricted funds	-	-	-	-	-
Unrestricted funds	720,771	564,220	(35,831)	-	1,249,160
Total funds	720,771	564,220	(35,831)	-	1,249,160

10. TRANSACTIONS WITH RELATED PARTIES

During the year, the Trust made purchases totalling £59.98 from Intulux Lighting, a company in which a Trustee is a director.

11. VOLUNTEERS

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

DERWENT VALLEY GOSPEL HALL TRUST

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 05 APRIL 2024

		Unrestricted Funds	Restricted Funds	Total funds 2024
	Notes	£	£	£
Income and endowments from:				
<i>Donations and legacies:</i>				
Donated services		19,513	-	19,513
Collections		33	-	33
Grants from affiliated trusts		544,674	-	544,674
Total		564,220	-	564,220
Expenditure on:				
<i>Charitable activities</i>				
Running meeting rooms	6	35,831	-	35,831
Total		35,831	-	35,831
Net income/(expenditure)		528,388	-	528,388
Net movement in funds		528,388	-	528,388
Reconciliation of funds				
Total funds brought forward	9	720,771	-	720,771
Total funds carried forward		1,249,160	-	1,249,160

DERWENT VALLEY GOSPEL HALL TRUST

England & Wales - Charity number 1159240

Accounts

REGISTERED NUMBER: 1159240

DERWENT VALLEY GOSPEL HALL TRUST
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 05 APRIL 2024

Oldfield Advisory LLP
1120 Elliott Court
Coventry
CV5 6UB

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DERWENT VALLEY GOSPEL HALL TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 05 APRIL 2024

CHARITY NAME:	Derwent Valley Gospel Hall Trust
REGISTERED CHARITY NUMBER:	1159240
TRUSTEES:	Mr P South - resigned 02.12.2023 Mr M Groombridge - resigned 02.12.2023 Mr D McCroft Mr R Birch - appointed 02.12.2023 Mr R Fowler (Chairman) - appointed 02.12.2023 Mr G Hope - appointed 02.12.2023 Mr K Rogers - appointed 02.12.2023
TREASURER:	Mr K Rogers
PRINCIPAL ADDRESS:	28 Wakami Crescent Chellaston Derby DE73 6XN
ACCOUNTANT:	Oldfield Advisory LLP 1120 Elliott Court Coventry CV5 6UB
BANKERS:	Natwest Bank Plc 836 Osmaston Road Allenton Derby DE24 9ZT

DERWENT VALLEY GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2024

The Trustees present their report along with the financial statements of the Charity for the year ended 05 April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page nine 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 30 December 2002, 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: 1159240

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 2024 (2023: £nil).

The Trust operates 5 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Trust. The Charity also maintains particular links with the Hillside Gospel Hall Trust, Nottingham Gospel Hall Trust and Derby Gospel Hall Trust, with which it shares members of its congregation.

Risk management

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

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.

DERWENT VALLEY GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2024

Main activities and achievements

The Trust provides and maintains 5 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.

During the financial year, the Trust was given 3 gospel halls by affiliated trusts which have been included in the Trust accounts at net book value. It was impractical for the trust to get formal valuations so the Trustees have opted to use net book value which in the opinion of the trustees represent realistic values.

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 25 and 500 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 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 2024, the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £564,220 compared to £18,121 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. 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 £Nil (2023: £Nil)

DERWENT VALLEY GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2024

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. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

.....
Mr K Rogers

.....
Date

**Report of the Independent examiner
To the Trustees of the Derwent Valley Gospel Hall Trust**

I report to the trustees on my examination of the accounts of the Derwent Valley Gospel Hall Trust for the year ended 5 April 2024.

Respective responsibilities of trustees and auditors

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.

Sandra Thurgood FCCA


.....

21 November 2024

DERWENT VALLEY GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 05 APRIL 2024

		Unrestricted	Restricted	Total funds	Total funds
		Funds	Funds	2024	2023
	Notes	£	£	£	£
Income and endowments from:					
<i>Donations and legacies:</i>					
Donated services	4	19,513	-	19,513	18,121
Collections		33	-	33	-
Grants from affiliated trusts	5	544,674	-	544,674	-
Total		564,220	-	564,220	18,121
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms	6	35,831	-	35,831	27,399
Total		35,831	-	35,831	27,399
Net income/(expenditure)		528,388	-	528,388	(9,279)
Net movement in funds		528,388	-	528,388	(9,279)
Reconciliation of funds					
Total funds brought forward	9	720,771	-	720,771	730,050
Total funds carried forward		1,249,160	-	1,249,160	720,771

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.

DERWENT VALLEY GOSPEL HALL TRUST

BALANCE SHEET

AS AT 05 APRIL 2024

	Notes	£	2024	£	£	2023	£
Fixed Assets							
Tangible assets	7			1,250,969			720,808
Current Assets							
Prepayments and accrued income			932			472	
Cash at bank and in hand			308			275	
			<u>1,240</u>			<u>747</u>	
Current liabilities							
Creditors: amounts falling due within one year:							
Accruals and deferred income			3,049			784	
			<u>3,049</u>				
Net current assets				(1,809)			(37)
Total assets less current liabilities				<u>1,249,160</u>			<u>720,771</u>
Net assets				<u>1,249,160</u>			<u>720,771</u>
Funds							
Unrestricted income fund				1,249,160			720,771
Total funds	9			<u>1,249,160</u>			<u>720,771</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Derwent Valley Gospel Hall Trust onand were signed on its behalf by

.....
Mr K Rogers (Trustee)

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

DERWENT VALLEY GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 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 Derwent Valley Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

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

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

1.4 Governance and support costs

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

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £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% straight line
Property improvements	4% straight line
Fixtures, Fittings and Equipment	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 (2023: None).

3. WAGES AND SALARIES

There are no employees (2023: none).

DERWENT VALLEY GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2024

4. **DONATED SERVICES**

<i>Received from:</i>	Year ended 05 April 2024 £	Year ended 05 April 2023 £
Hillside Gospel Hall Trust	19,513	18,121

5. **GRANTS**

<i>Received from:</i>	Year ended 05 April 2024 £	Year ended 05 April 2023 £
Derby Gospel Hall Trust	145,073	-
Nottingham Gospel Hall Trust	399,601	-

6. **RESOURCES EXPENDED**

	Meeting rooms £	Other charitable activities £	Year ended 05 April 2024 £	Year ended 05 April 2023 £
Direct costs				
Premises costs	7,478	-	7,478	5,560
Insurance	938	-	938	776
Water rates	244	-	244	256
Light and heat	4,890	-	4,890	4,204
Telephone and broadband costs	1,316	-	1,316	1,080
Legal and professional	3,164	-	3,164	40
Security	240	-	240	240
Depreciation	14,512	-	14,512	14,406
Other expenses	-	-	-	60
Governance	3,049	-	3,049	777
	35,831	-	35,831	27,399

Governance costs include £180 (2023: £180) in respect of independent examiner's fees.

7.

7.1 **TANGIBLE FIXED ASSETS**

	Freehold land & buildings - Station Road	Freehold land & buildings - Longmoor Lane	Freehold land & buildings - Morley Road	Freehold land & buildings - Cyprus Avenue
	£	£		£
Cost				
At 06 April 2023	572,831	251,267	-	-
Additions	-	-	145,073	105,600
Disposals	-	-	-	-
At 05 April 2024	572,831	251,267	145,073	105,600
Depreciation				
At 06 April 2023	118,600	23,215	-	-
Charge for the year	8,951	3,519	5	4
Depreciation on disposals	-	-	-	-
At 05 April 2024	127,551	26,734	5	4
Net book value				
At 05 April 2024	445,280	224,533	145,068	105,596
At 05 April 2023	454,231	228,052	-	-

DERWENT VALLEY GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2024

	Freehold land & buildings - Heanor Road	Property Improvements - Longmoor Lane	Property Improvements - Heanor Road	Fixtures, fittings & equipment	Total
	£	£		£	£
Cost					
At 06 April 2023	-	43,053	-	11,133	878,284
Additions	234,901	-	59,100	-	544,674
Disposals	-	-	-	-	-
At 05 April 2024	<u>234,901</u>	<u>43,053</u>	<u>59,100</u>	<u>11,133</u>	<u>1,422,958</u>
Depreciation					
At 06 April 2023	-	7,504	-	8,158	157,477
Charge for the year	8	1,722	6	297	14,512
Depreciation on disposals	-	-	-	-	-
At 05 April 2024	<u>8</u>	<u>9,226</u>	<u>6</u>	<u>8,455</u>	<u>171,989</u>
Net book value					
At 05 April 2024	<u>234,893</u>	<u>33,827</u>	<u>59,094</u>	<u>2,678</u>	<u>1,250,969</u>
At 05 April 2023	<u>-</u>	<u>35,549</u>	<u>-</u>	<u>2,975</u>	<u>720,807</u>

7.2 During the year the trust received the following properties donated from affiliated trusts for nil consideration:

Morley Road:	145,073
Cyprus Avenue:	105,600
Heanor Road:	294,001

Property Details:

Land registry titles of the above property held are DY449933, DY278146, DY447229, NT24141 and DY382535.

DERWENT VALLEY GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2024

8. ANALYSIS OF NET ASSET BETWEEN FUNDS

8.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,250,969	-	1,250,969
Current assets	1,240	-	1,240
Current liabilities	(3,049)	-	(3,049)
Total funds	1,249,160	-	1,249,160

8.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	720,808	-	720,808
Current assets	747	-	747
Current liabilities	(784)	-	(784)
Total funds	720,771	-	720,771

9. MOVEMENT IN FUNDS

9.1 Current year

	Fund balance At 06 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2024 £
Restricted funds	-	-	-	-	-
Unrestricted funds	720,771	564,220	(35,831)	-	1,249,159
Total funds	720,771	564,220	(35,831)	-	1,249,159

9.2 Prior year

	Fund balance At 06 April 2022 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2023 £
Restricted funds	-	-	-	-	-
Unrestricted funds	730,050	18,120	(27,399)	-	720,771
Total funds	730,050	18,120	(27,399)	-	720,771

10. TRANSACTIONS WITH RELATED PARTIES

During the year, the Trust made purchases totalling £560.60 from Intulux Lighting, a company in which a Trustee is a director.

11. VOLUNTEERS

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

DERWENT VALLEY GOSPEL HALL TRUST

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 05 APRIL 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £
Income and endowments from:				
<i>Donations and legacies:</i>				
Donated services		18,121	-	18,121
Total		18,121	-	18,121
Expenditure on:				
<i>Charitable activities</i>				
Running meeting rooms	5	27,399	-	27,399
Total		27,399	-	27,399
Net income/(expenditure)		(9,279)	-	(9,279)
Net movement in funds		(9,279)	-	(9,279)
Reconciliation of funds				
Total funds brought forward	8	730,050	-	730,050
				-
Total funds carried forward		720,771	-	720,771