

RADEGUND GOSPEL HALL TRUST

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
5 APRIL 2022

CHARITY REGISTRATION NO: 1166830

RADEGUND GOSPEL HALL TRUST

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RADEGUND GOSPEL HALL TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name	Radegund Gospel Hall Trust
Registered charity number	1166830
Trustees	Nicholas Drake (Appointed 8 June 2021) Brentley James Fentiman (Appointed 8 June 2021) Joseph Marsh (Appointed 8 June 2021) Derek Giles Morton (Appointed 8 June 2021) Simon Worrod Timothy Warren (Resigned 8 June 2021) John Marsh (Resigned 8 June 2021)
Treasurer	Joseph Marsh
Principal address	14 London Road Harston Cambridge CB22 7QH
Auditor	Matthew Pettifer FCA Staffords Chartered Accountants & Statutory Auditors Unit 1 Cambridge House Camboro Business Park Oakington Road, Girton Cambridge CB3 0QH

RADEGUND GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 14 and 15 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 12 October 1982, most recently amended by Deed of Variation dated 15 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity Registration Number: 1166830.

Recruitment and appointment of new trustees

The names of the Trustees who served during the year and since the year end are set out on page 3. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022 (2021: £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 Charity. The Charity also maintains particular links with Mowbray Gospel Hall Trust, which pay bills on behalf of Radegund Gospel Hall Trust, and with which it shares members of its congregation.

Risk management

The Trustees have identified and reviewed the major risks to which the Charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks.

RADEGUND GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

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.

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.

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 35 and 80 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.

RADEGUND GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

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 also keep in 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).

Donation of Gospel Halls

During the financial year, the Trust was given 3 gospel halls by affiliated trusts which have been included in the Trust accounts at market value.

RADEGUND GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

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 2022, the Trust had a large surplus of incoming resources over resources expended, Total voluntary income received this year was £1,315,667 compared to £2,359 in the previous year. This surplus was due to the donation of gospel halls from an affiliated trust which are required to be brought into the accounts at market value.

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 (2021: £nil).

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.

The trust is committed to providing and maintaining additional gospel halls donated from affiliated trusts during the financial year.

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 the apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and estimates that are reasonable and prudent;
- comply with applicable Accounting Standards, 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 society will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the Board:

Joseph Marsh
Trustee

RADEGUND GOSPEL HALL TRUST

INDEPENDENT AUDITORS REPORT TO THE MEMBERS **FOR THE YEAR ENDED 5 APRIL 2022**

Opinion

We have audited the financial statements of the Radegund Gospel Hall Trust (the 'trust') for the year ended 5 April 2022 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

In our opinion, the financial statements:

- give a true and fair view of the state of affairs of the trust's affairs at 5 April 2022 and of its surplus for the year then ended;
- comply with the requirements of Regulation 15 and in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities (Accounts and Reports) Regulations 2008.

Basis for opinion

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

Conclusions related to going concern

In auditing the financial statements, we have concluded that the management committee's use of the basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

RADEGUND GOSPEL HALL TRUST

INDEPENDENT AUDITORS REPORT TO THE MEMBERS **FOR THE YEAR ENDED 5 APRIL 2022**

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 require us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept in accordance with s130 of the Charities Act 2011; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require under regulation 33 for our audit.

Responsibilities of the trustees

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

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

INDEPENDENT AUDITORS REPORT TO THE MEMBERS
FOR THE YEAR ENDED 5 APRIL 2022

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Details of the extent to which the audit was considered capable of detecting irregularities, including fraud, are instances of non-compliance with laws and regulations are set out below.

Most transactions are reviewed during the audit as extensive analysis of costs is required in accounts preparation. The extensive nature of the accounts preparation work means that we can place more reliance on the figures and therefore consider the overall risk of the irregularities to be low. All material items have been agreed back to base documentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of Our Report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 and 151 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Matthew Pettifer FCA (Senior Statutory Auditor)
for and on behalf of Staffords
Chartered Accountants & Registered Auditors
Unit 1, Cambridge House
Camboro Business Park
Oakington Road
Girton, CB3 0QH

Dated:

THE RADEGUND GOSPEL HALL TRUST

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2022

	<u>Note</u>	£	<u>2022</u> £	<u>2021</u> £
Income and endowments from:				
<i>Donations and legacies:</i>				
Donations	6.2	1,300,000		-
Donated services	4	<u>15,667</u>		<u>2,359</u>
			1,315,667	2,359
Expenditure on:				
<i>Charitable activities:</i>				
Running meeting rooms		2,978		1,048
Legal and professional fees		4,429		-
Repairs and maintenance		6,099		358
Insurance		1,783		593
Audit fee		1,596		-
Independent examiners fee		<u>-</u>		<u>378</u>
Total	5		16,885	2,377
Net income / (expenditure)			1,298,782 (	18)
Total funds brought forward			<u>516,644</u>	<u>516,662</u>
Total funds carried forward			<u><u>1,815,426</u></u>	<u><u>516,644</u></u>

The notes on pages 14 to 19 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.

RADEGUND GOSPEL HALL TRUST

BALANCE SHEET AS AT 5 APRIL 2022

	<u>Note</u>	£	<u>2022</u> £	<u>2021</u> £
Fixed assets				
Tangible fixed assets	6		1,817,022	517,022
Current assets				
Cash at bank and in hand			-	-
			-	-
Current liabilities				
Creditors: amounts falling due within one year:				
Accruals and deferred income			1,596	378
Net current assets			(1,596)	(378)
Total assets less current liabilities			1,815,426	516,644
Net assets			1,815,426	516,644
Funds				
Unrestricted income fund			1,815,426	516,644
Restricted funds			-	-
Total unrestricted funds	8		1,815,426	516,644

The financial statements were approved and authorised for issue by the Trusee of the Radegund Gospel Hall Trust on 2023 and signed on their behalf by

Joseph Marsh
Trustee

The notes on pages 14 to 19 form part of these financial statements

RADEGUND GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS **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 Radegund 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.

RADEGUND GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 5 APRIL 2022**

1 Accounting policies

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	Not depreciated
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1.6 Taxation

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

1.7 Funds

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

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

1.8 Preparation of consolidated financial statements

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

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. 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 impact on the ability of the trust to continue as a going concern.

RADEGUND GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

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 Donations and Donated services

		2022	2021
		£	£
<i>Donations received from:</i>			
Causeway Gospel Hall Trust	6.1	1,300,000	-
		<u>1,300,000</u>	<u>-</u>
 <i>Donated Services received from:</i>			
Mowbray Gospel Hall Trust		15,667	2,359
		<u>15,667</u>	<u>2,359</u>

5 Resources expended

	Meeting rooms	Other charitable activities	2022	2021
			£	£
Direct costs	15,289	-	15,289	1,999
Support costs	-	-	-	-
Governance	1,596	-	1,596	378
	<u>16,885.00</u>	<u>-</u>	<u>16,885.00</u>	<u>2,377.00</u>

Governance costs include £1,596 in respect of audit fees (2021: £378 as independent examiner's fees.)

RADEGUND GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

6 Tangible fixed assets

6.1 Fixed asset notes

	<u>Freehold</u> <u>Property</u> <u>£</u>	<u>Total</u> <u>£</u>
<u>Cost</u>		
At 6 April 2021	517,022	517,022
Additions	<u>1,300,000</u>	<u>1,300,000</u>
At 5 April 2022	<u>1,817,022</u>	<u>1,817,022</u>
<u>Depreciation</u>		
At 6 April 2021	-	-
Charge	<u>-</u>	<u>-</u>
At 5 April 2022	<u>-</u>	<u>-</u>
<u>Net book value</u>		
At 5 April 2022	<u>1,817,022</u>	<u>1,817,022</u>
At 5 April 2021	<u>517,022</u>	<u>517,022</u>

The trust owns the following properties:

Meeting Hall, Showground Road, Trumpington, CB2 9NB	CB273808
	CB271878
The Old Methodist Chapel, Chapel Road, Weston Colville	CB422310
Meeting Hall, Railway Street, Cambridge	CB10057
42 Cows Drove, Fulbourn, Cambridge, CB21 5HE	CB255535
5 Apple Cottage, Button End, Harston, Cambridge, CB22 7NX	CB378659

6.2 Additions in the year

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

Meeting Hall, Railway Street, Cambridge	400,000
42 Cows Drove, Fulbourn, Cambridge, CB21 5HE	400,000
5 Apple Cottage, Button End, Harston, Cambridge, CB22 7NX	<u>500,000</u>
	<u>1,300,000</u>

RADEGUND GOSPEL HALL TRUST**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022****7 Analysis of net assets between funds****7.1 Current year**

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,817,022	-	1,817,022
Current assets	-	-	-
Current liabilities	(1,596)	-	(1,596)
Total funds	1,815,426	-	1,815,426

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	517,022	-	517,022
Current assets	-	-	-
Current liabilities	(378)	-	(378)
Total funds	516,644	-	516,644

8 Movement in funds**8.1 Current year**

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Balance at 5 April 2022 £
Restricted funds	-	-	-	-
Unrestricted funds	516,644.00	1,315,667.00	(16,885)	1,815,426.00
Total funds	516,644.00	1,315,667.00	(16,885)	1,815,426.00

8.2 Prior year

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Balance at 5 April 2021 £
Restricted funds	-	-	-	-
Unrestricted funds	516,662.00	2,359.00	(2,377)	516,644.00
Total funds	516,662.00	2,359.00	(2,377)	516,644.00

RADEGUND GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

9 Transactions with related parties

There are no related party transactions in either this or the previous year.

10 Volunteers

Radegund Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and maintenance work. The trust has no paid staff or paid trustees.