

**DEREHAM GOSPEL HALL TRUST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

Dereham Gospel Hall Trust Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2—4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7—9
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	10

**Dereham Gospel Hall Trust
Reference and Administrative Details
For The Year Ended 5 April 2025**

Trustees Mr H P Cook
 Mr C Barnes (Chair)
 Mr D G Davis

Treasurer Mr C Barnes

Charity Number 1166843

Principal Address Penhill
 Bush Lane
 Etling Green
 Dereham
 NR20 3EY

Accountants Aston Shaw
 The Union Building
 51-59 Rose Lane
 Norwich
 NR1 1BY

Solicitors Leathes Prior
 74 The Close
 Norwich
 Norfolk
 NR1 4DR

Dereham Gospel Hall Trust

Trustees' Report For The Year Ended 5 April 2025

The trustees present their report and the financial statements for the year ended 5 April 2025.

Objectives and Activities

Aims and Objectives

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 the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Achievements and Performance

Main Achievements

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

The Trust's main achievements this year have been to improve hall facilities including a longer term project for better safer vehicle access of the highway, this requires transport and access statements obtain from highways and is an ongoing project. We have also connected with local residents and are working on community benefits schemes.

We have maintained the entrance to the public common land in grass cutting and ditch maintenance and highway repairs to the unadopted road.

Financial Review

Financial Position

In the year ended 5 April 2025, the Trust reported a deficit of income resources over resources expended. This deficit arose primarily due to non-monetary expenditure, including depreciation charges on the Trust's property and assets. The Trust continues to receive donated services from a related charity, Swaffham Gospel Hall Trust, which enable it to operate without incurring significant additional costs.

During the year, the Trust received £19,328 incoming resources. Total incoming resources in the previous year ended 5 April 2024 was £500,233 relating to a transfer of a gospel hall from Swaffham Gospel Hall Trust. Total voluntary income received this year was £19,328 compared to £500,233 in the previous year.

Reserves Policy

The Trust works closely with Swaffham Gospel Hall Trust a charity which it shares particular links with and shares members of its congregation. Swaffham Gospel Hall Trust pays all expenditure for Dereham Gospel Hall Trust. 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 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 fulfill its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

The trustees have adopted a policy of maintaining no significant reserves.

Free reserves at the year end were £Nil (2024: £Nil)

Dereham Gospel Hall Trust Trustees' Report (continued) For The Year Ended 5 April 2025

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.

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 Swaffham Gospel Hall Trust, with which it shares members of its congregation.

Risk management

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

Plans for future periods

Ongoing provision for the advancement of the Christian religion for the public benefit through the community and building herewith. This would include the provision of the house for 'need' in the community.

Structure, Governance and Management

Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 18th November 1982, most recently amended by Deed of Variation dated 17th October 2022. The Trust was registered with the Charity Commission for England and Wales on 29th April 2016 under Charity Registration Number: 1166483

Trustee Selection Methods

The names of the Trustees who served during the year and since the year end are set out on page 1. 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 a Gospel hall and Trustees are chosen from among the regular congregation of the hall. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Meetings

Meetings held at the Gospel halls would normally include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 20 and 60 people normally attend these occasions.

The meetings are attended by the regular congregation, and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the hall and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

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

In addition to street preaching, members of the congregation there is an extended program of outreach work conducted including maintaining links with prison chaplains to provide Christian literature, work with Rapid Relief team, a separate charity, provision of food packs etc.

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:

...CONTINUED

**Dereham Gospel Hall Trust
Trustees' Report (continued)
For The Year Ended 5 April 2025**

Spreading the Gospel message and the life of a Christian - continued

- 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).

All transactions have been reviewed and approved by two trustees.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report 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 requires 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 of the charity for that period. In preparing the 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 judgments and accounting estimates that are reasonable and prudent; and
- 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr C Barnes (Chair)

Trustee

Date

Dereham Gospel Hall Trust
Statement of Financial Activities
For The Year Ended 5 April 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	19,328	500,233
EXPENDITURE ON:			
Charitable activities:	5		
Charitable activity		(29,333)	-
NET (EXPENDITURE)/INCOME		(10,005)	500,233
NET MOVEMENT IN FUNDS		(10,005)	500,233
RECONCILIATION OF FUNDS:			
Total funds brought forward		500,233	-
TOTAL FUNDS CARRIED FORWARD	8	490,228	500,233

The notes on pages 7 to 9 form part of these financial statements.

Dereham Gospel Hall Trust
Statement of Financial Position
As At 5 April 2025

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible Assets	7	490,228	500,233
		490,228	500,233
TOTAL ASSETS LESS CURRENT LIABILITIES		490,228	500,233
NET ASSETS		490,228	500,233
FUNDS OF THE CHARITY			
Unrestricted Funds		490,228	500,233
TOTAL FUNDS	8	490,228	500,233

On behalf of the board

 Mr C Barnes (Chair)
 Trustee
 Date

The notes on pages 7 to 9 form part of these financial statements.

Dereham Gospel Hall Trust
Notes to the Financial Statements
For The Year Ended 5 April 2025

1. General Information

Dereham Gospel Hall Trust is an unincorporated charity registered with the Charity Commission, registered charity number 1166843. The principal address is Penhill, Bush Lane, Etling Green, Dereham, NR20 3EY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.4. Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

2.5. Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% on cost
----------	------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

Dereham Gospel Hall Trust
Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

3. Income from Donations and Legacies

2025	2024
Unrestricted	Unrestricted
funds	funds
£	£
19,328	500,233

Donated goods, facilities and services

4. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

2025	2024
£	£
10,005	-

Depreciation of tangible fixed assets - owned

5. Analysis of Expenditure

2025
Activities
undertaken
directly
£
29,333

Charitable activity

6. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

7. Tangible Assets

	Land & Property Freehold £
Cost	
As at 6 April 2024	500,233
As at 5 April 2025	500,233
Depreciation	
As at 6 April 2024	-
Provided during the period	10,005
As at 5 April 2025	10,005
Net Book Value	
As at 5 April 2025	490,228
As at 6 April 2024	500,233

Property, Penhill, Bush Lane, Etling Green

On the 19th March 2024, the freehold property at Penhill, Bush Lane, Etling Green Dereham, Norfolk, NR20 3EY was transferred to Dereham Gospel Hall Trust from Swaffham Gospel Hall Trust at a value of £500,233 as agreed by the board of Trustees.

Land Registry Title Number:

Property, Penhill, Bush Lane, Etling Green - NK273274

Dereham Gospel Hall Trust
Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

8. Movement in Funds

	As at 6 April 2024	Income	Expenditure	As at 5 April 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	500,233	19,328	(29,333)	490,228
Total funds	<u>500,233</u>	<u>19,328</u>	<u>(29,333)</u>	<u>490,228</u>

	As at 6 April 2023	Income	As at 5 April 2024
	£	£	£
Unrestricted funds			
General:			
General unrestricted fund	-	500,233	500,233
Total funds	<u>-</u>	<u>500,233</u>	<u>500,233</u>

9. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

10. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Dereham Gospel Hall Trust
Detailed Statement of Financial Activities
For The Year Ended 5 April 2025

	2025	2024
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donated goods, facilities and services	19,328	500,233
	<u>19,328</u>	<u>500,233</u>
	19,328	500,233
EXPENDITURE ON:		
Charitable Activities:		
Charitable activity		
Repairs, renewals and maintenance	(14,334)	-
Insurance	(568)	-
Accounts and Examiner's fees	(300)	-
Light & Heat	(1,539)	-
Rates & Water	(2,587)	-
Depreciation	(10,005)	-
	<u>(29,333)</u>	<u>-</u>
	(29,333)	-
NET (EXPENDITURE)/INCOME	<u>(10,005)</u>	<u>500,233</u>