

# EAST HERTS GOSPEL HALL TRUST

England & Wales · Charity number 1175387

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2017-10-26

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

## Contact

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**Address** Gospel Hall  
3 Ermine Street  
Buntingford  
SG9 9AZ

**Phone** 07848459210

**Email** [ehght@hertfordpbcc.org.uk](mailto:ehght@hertfordpbcc.org.uk)

## Activities

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**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 ("FAITH IN PRACTICE"); AND (B) ANY OTHER CHARITABLE PURPOSES CONNECTED WITH BRETHREN.

**Activities:** PROVISION AND MAINTENANCE OF GOSPEL HALLS FOR THE RELIGIOUS AND OTHER ACTIVITIES OF CHRISTIANS KNOWN AS BRETHREN. DETAILS OF THE ORIGINS, TEACHINGS AND WAY OF LIFE OF THE BRETHREN CAN BE FOUND ON THEIR WEBSITE [WWW.PLYMOUTHBRETHRENCRISTIANCHURCH.ORG](http://WWW.PLYMOUTHBRETHRENCRISTIANCHURCH.ORG)

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

- Hertfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£1,498,814	£225,173	£6,840,846	0
2024-04-05	£309,763	£104,105	-	-
2023-04-05	£3,210,789	£92,786	£5,361,547	0
2022-04-05	£1,264,695	£23,356	£2,243,544	0
2021-04-05	£549,062	£5,681	£1,002,205	0

## Trustees

Name	Role	Appointed
GRAHAM CHARLES PARSONS		2016-11-29
Henry Napthine		2023-12-02
Joshua Strachan		2023-12-02
MARK MILNER		2016-11-29
ROSS SCOTT STACEY		2007-03-12

**EAST HERTS GOSPEL HALL TRUST**

England & Wales - Charity number 1175387

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# Accounts

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Charity Registration No: 1175387

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**East Herts Gospel Hall Trust**

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**Report of the trustees and  
audited financial statements  
for the year ended 5th April 2025**

**East Herts Gospel Hall Trust**  
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**East Herts Gospel Hall Trust**  
**Reference and administrative details**  
**for the year ended 5th April 2025**

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**Charity name:** East Herts Gospel Hall Trust

**Registered charity number:** 1175387

**Trustees:** Mr Mark Milner  
Mr Henry Napthine  
Mr Graham C Parsons  
Mr Ross S Stacey (Chair)  
Mr Joshua Strachan

**Treasurer:** Mr Ross S Stacey

**Principal address:** Gospel Hall  
3 Ermine Street  
Buntingford  
Herts.  
SG9 9AZ

**Independent auditor:** David Brown FCA  
Brown Warner LLP  
38 Northgate  
Newark-on-Trent  
Nottinghamshire  
NG24 1EZ

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2025**

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The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 12 and 13 and comply with the Trust Deed and applicable law.

#### **Structure, governance and management**

##### **Governing document**

East Herts Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 12th March 2007, most recently amended by Deed of Variation dated 8th August 2014. The Trust was registered with the Charity Commission for England and Wales on 26th October 2017 under Charity Registration Number: 1175387.

##### **Recruitment and appointment of new trustees**

The names of the Trustees who have served during the year 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 (2024: £nil).

The Trust operates six 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 Hertford 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.

##### **Objectives and activities**

##### **Objectives and aims**

The trust has the following charitable purposes:

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.

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2025**

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#### **Public benefit**

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

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

The Trust provides and maintains six 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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

#### **Plans for future periods**

The Trust plans to continue all the current activities and to upgrade the new hall at Hare Street as well as to build a new hall at Welwyn Road, Hertford.

#### **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 50 and 100 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 Halls welcome 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.

#### **Objectives and activities**

##### **Spreading the Gospel message and the life of a Christian**

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:

1. 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)
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).

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2025**

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#### **Objectives and activities contd.**

##### **Spreading the Gospel message and the life of a Christian contd.**

3. 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).
4. 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.
5. 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. 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. This is due to receiving a grant from an affiliated trust. Total voluntary income received this year was £1,496,164 compared to £309,763 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. This is based on the charity's size and the level of financial commitments. The Trustees consider that no reserves policy is needed as expenditure is very minimal and infrequent and has the support of congruent trusts. 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.

Free reserves at the year end were £ nil (2024: £nil). Any shortfall will be met by donated services income from the Hertford Gospel Hall Trust.

## East Herts Gospel Hall Trust

### Report of the trustees for the year ended 5th April 2025

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#### Statement of trustees' responsibilities


The trustees are responsible for preparing the Trustees' Annual 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 & 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 these financial statements, the trustees are required to:

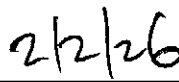
- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP (FRS102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (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:



Ross S Stacey



Date

**East Herts Gospel Hall Trust**  
**INDEPENDENT AUDITOR'S REPORT**  
**TO THE EAST HERTS GOSPEL HALL TRUST**

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**Opinion**

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

In our opinion the accounts:

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

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the the trust's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

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

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustee's report; or
- sufficient accounting records have not been kept; or

**East Herts Gospel Hall Trust**  
**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE EAST HERTS GOSPEL HALL TRUST**

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**Matters on which we are required to report by exception contd.**

- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the statement of trustee's 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 is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including

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

**East Herts Gospel Hall Trust**  
**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE EAST HERTS GOSPEL HALL TRUST**

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**Auditor's responsibilities for the audit of the financial statements contd.**

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Other matter**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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.



Dated: 3 February 2016

David Brown, Brown Warner LLP, 38 Northgate, Newark-on-Trent, Nottinghamshire, NG24 1EZ  
Chartered Accountant and Statutory Auditor

Brown Warner LLP is eligible for appointment as auditor of the the trust by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

**East Herts Gospel Hall Trust**  
**Statement of financial activities**  
**(including income and expenditure account)**  
**for the year ended 5th April 2025**

	NOTES	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Incoming and endowments from:</b>					
<b>Donations and legacies:</b>					
Collections		-	-	-	-
Contributions from the congregation		-	-	-	-
Gift Aid donations		-	-	-	-
Income tax refunds		-	-	-	-
Donated services	4.	148,982	-	148,982	309,663
Payroll giving		-	-	-	-
Legacies received		-	-	-	-
<b>Investment income and interest</b>					
Rents receivable		2,650	-	2,650	-
Bank interest		-	-	-	-
<b>Other income</b>					
Grants from affiliated trusts	5.	1,347,182	-	1,347,182	100
<b>Total</b>		<b>1,498,814</b>	<b>-</b>	<b>1,498,814</b>	<b>309,763</b>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
Running of meeting hall	6.	143,271	-	143,271	101,555
Wider community outreach		-	-	-	-
Cost of donated services	4.	-	-	-	-
Transfers to affiliated trusts	5.	40,000	-	40,000	-
Other costs		-	-	-	-
<b>Governance</b>					
Computer costs		110	-	110	-
Legal & professional costs		35,912	-	35,912	-
Independent Examiner/Auditor's fee		5,820	-	5,820	2,490
Bank charges		60	-	60	60
Depreciation - Office equipment (Admin)		-	-	-	-
<b>Other</b>					
Profit/Loss on sale of assets		-	-	-	-
<b>Total</b>		<b>225,173</b>	<b>-</b>	<b>225,173</b>	<b>104,105</b>
<b>Net income/(expenditure)</b>		<b>1,273,641</b>	<b>-</b>	<b>1,273,641</b>	<b>205,658</b>
Gain/(losses) on revaluation of fixed assets		-	-	-	-
<b>Net movement in funds</b>		<b>1,273,641</b>	<b>-</b>	<b>1,273,641</b>	<b>205,658</b>
<b>Reconciliation of funds</b>					
Funds at 6th April 2024		5,567,205	-	5,567,205	5,361,547
<b>Total funds at 5th April 2025</b>	<b>8.</b>	<b>6,840,846</b>	<b>-</b>	<b>6,840,846</b>	<b>5,567,205</b>

The notes on pages 12 to 16 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.

**East Herts Gospel Hall Trust**  
**Balance sheet**  
**As at 5th April 2025**

	NOTES	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	7.		6,844,210		5,571,901
			<u>6,844,210</u>		<u>5,571,901</u>
<b>Current assets</b>					
Debtors:					
Sundry loans		-		-	
Prepayments & accrued income		3,990		3,792	
Cash at bank and in hand		348		68	
		<u>4,338</u>		<u>3,860</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		7,702		8,556	
		<u>7,702</u>		<u>8,556</u>	
<b>Net current assets</b>		-	3,364	-	4,696
<b>Total assets less current liabilities</b>			<u>6,840,846</u>		<u>5,567,205</u>
Creditors: amounts falling due after more than one year			-		-
<b>Net assets</b>		£	<u>6,840,846</u>	£	<u>5,567,205</u>
<b>Funds</b>					
Unrestricted funds			6,840,846		5,567,205
Restricted funds			-		-
<b>Total Funds</b>	9.	£	<u>6,840,846</u>	£	<u>5,567,205</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of East Herts Gospel Hall Trust

on 21/2/26 and signed on their behalf by



Ross S Stacey  
Trustee

**East Herts Gospel Hall Trust**  
**Detailed statement of financial activities**  
**Cashflow Statement**  
**for the year ended 5th April 2025**

NOTES	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Cash flows from operating activities:</b>				
<b>Net income/(-) expenditure for the reporting period (as per the statement of financial activities)</b>	1,273,641	-	1,273,641	205,658
<b>Adjustments for:</b>				
Depreciation charges	34,873	-	34,873	41,969
(-) Gains/losses on investments	-	-	-	-
Dividends, interest and rents from investments	-	-	-	-
Loss/(-) profit on sale of fixed assets	-	-	-	-
(-) Increase/decrease in stocks	-	-	-	-
(-) Increase/decrease in debtors	- 198	-	- 198	106
Increase/(-) decrease in creditors	- 854	-	- 854	1,480
<b>Net cash provided by (-) used in operating activities</b>	<b>1,307,462</b>	<b>-</b>	<b>1,307,462</b>	<b>249,213</b>
<b>Cash flows from investing activities:</b>				
Dividends, interest and rents from investments	-	-	-	-
Proceeds from sale of property, plant and equipment	- 40,000	-	- 40,000	-
Purchase of property, plant and equipment	1,347,182	-	1,347,182	249,173
Proceeds from sale of investments	-	-	-	-
Purchase of investments	-	-	-	-
<b>Net cash provided by (-) used in investing activities</b>	<b>1,307,182</b>	<b>-</b>	<b>1,307,182</b>	<b>249,173</b>
<b>Cash flows from financing activities:</b>				
Repayments of borrowing	-	-	-	-
Cash inflows from new borrowing	-	-	-	-
Receipt of endowment	-	-	-	-
<b>Net cash provided by (-) used in financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Change in cash and cash equivalents in the reporting period	 280	 -	 280	 40
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>68</b>	<b>-</b>	<b>68</b>	<b>28</b>
 <b>Cash and cash equivalents at the end of the reporting period</b>	 <b>348</b>	 <b>-</b>	 <b>348</b>	 <b>68</b>

The notes on pages 12 to 16 form part of these financial statements

## **1. Accounting policies**

### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 East Herts 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 £150) 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 land	Not depreciated
Building refurbishments	15%- Reducing balance method
Equipment	33.33%- Reducing balance method

### **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.

East Herts Gospel Hall Trust  
Detailed statement of financial activities  
Notes to the accounts  
for the year ended 5th April 2025

1. Accounting policies contd.

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's remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2024: None).

3. Wages and salaries

There are no employees (2024: none).

4. Donated services

Income	2025 £	2024 £
Hertford Gospel Hall Trust	148,982	309,663
	<u>148,982</u>	<u>309,663</u>

5. Grants

Grants from affiliated trusts:

	2025 £	2024 £
Hertford Gospel Hall Trust	1,347,182	-
	<u>1,347,182</u>	<u>-</u>

Grants to affiliated trusts:

	2025 £	2024 £
Hertford Gospel Hall Trust	40,000	-
	<u>40,000</u>	<u>-</u>

6. Resources expended

	Meeting rooms £	Other charitable activities £	2025 £	2024 £
Repairs and maintenance of buildings	45,067	-	45,067	13,325
Maintenance- Recording equipment	-	-	-	3,414
Light and heat	10,019	-	10,019	8,463
Council tax	4,270	-	4,270	2,452
Water rates	3,209	-	3,209	3,081
Telephone at halls	1,742	-	1,742	1,243
Insurance- Public liability	6,823	-	6,823	3,087
Legal & professional- specific to halls	37,268	-	37,268	24,521
Cleaning	-	-	-	-
Depreciation- Freehold property	31,957	-	31,957	37,595
Depreciation- Equipment	2,916	-	2,916	4,374
	<u>143,271</u>	<u>-</u>	<u>143,271</u>	<u>101,555</u>

East Herts Gospel Hall Trust  
Detailed statement of financial activities  
Notes to the accounts  
for the year ended 5th April 2025

7. Tangible fixed assets

7.1 Fixed assets

	Freehold Property* and Refurbishment	Equipment	Total
	£	£	£
<b>Cost or valuation</b>			
At 6th April 2024	5,609,553	20,109	5,629,662
Disposals	40,000	-	40,000
Additions	1,347,182	-	1,347,182
At 5th April 2025	6,916,735	20,109	6,936,844
<b>Depreciation</b>			
At 6th April 2024	46,401	11,360	57,761
Disposals	-	-	-
Charge for the year	31,957	2,916	34,873
At 5th April 2025	78,358	14,276	92,634
<b>Net Book Value</b>			
At 5th April 2025	6,838,377	5,833	6,844,210
At 6th April 2024	5,563,152	8,749	5,571,901

\* Land Registry title numbers are: HD224392, HD128911, HD389821, HD359970, HD570901, HD416996, HD596767 and HD627844

8. Analysis of net assets between funds

8.1 Current year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	6,844,210	-	6,844,210
Current assets	4,338	-	4,338
Current liabilities	7,702	-	7,702
Creditors: amounts falling due after more than one year	-	-	-
<b>Total funds</b>	6,840,846	-	6,840,846

8.2 Prior year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	5,571,901	-	5,571,901
Currents assets	3,860	-	3,860
Current liabilities	8,556	-	8,556
Creditors: amounts falling due after more than one year	-	-	-
<b>Total funds</b>	5,567,205	-	5,567,205

9. Movement in funds

9.1 Current year

	Balance at 6 April 2024	Incoming resources	Resources expended	Realised/ unrealised gain and losses	Balance at 5 April 2025
	£	£	£	£	£
<b>Restricted funds</b>					
Fund	-	-	-	-	-
	-	-	-	-	-
<b>Unrestricted funds</b>	5,567,205	1,498,814	225,173	-	6,840,846
<b>Total funds</b>	5,567,205	1,498,814	225,173	-	6,840,846

East Herts Gospel Hall Trust  
Detailed statement of financial activities  
Notes to the accounts  
for the year ended 5th April 2025

9. Movement in funds contd.

9.2 Prior year

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2024 £
<b>Restricted funds</b>					
Fund	-	-	-	-	-
	-	-	-	-	-
<b>Unrestricted funds</b>	5,361,547	309,763	104,105	-	5,567,205
<b>Total funds</b>	5,361,547	309,763	104,105	-	5,567,205

10. Transactions with related parties

Ross S Stacey, trustee, is a director of Enfield Safety Supplies, from which the trust purchased goods, at cost, for £416.71 (2024: £359.09).

11. Volunteers

East Herts 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.

12. Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Incoming resources</b>			
Collections	-	-	-
Contributions from the congregation	-	-	-
Gift Aid donations	-	-	-
Income tax refunds	-	-	-
Donated services	309,663	-	309,663
Payroll giving	-	-	-
Legacies received	-	-	-
<b>Investment Income and Interest</b>			
Bank interest	-	-	-
<b>Other Income</b>			
Transfers from affiliated trusts	100	-	100
<b>Total</b>	<b>309,763</b>	<b>-</b>	<b>309,763</b>
<b>Expenditure on:</b>			
<b>Charitable activities</b>			
Running of meeting halls	101,555	-	101,555
Wider community outreach	-	-	-
Cost of donated services	-	-	-
Other costs	-	-	-
<b>Governance</b>			
Computer costs	-	-	-
Legal & professional costs	-	-	-
Independent Examiner's fee	2,490	-	2,490
Bank charges	60	-	60
Depreciation- Office equipment (Admin)	-	-	-
<b>Other</b>			
Profit/Loss on sale of assets	-	-	-
<b>Total</b>	<b>104,105</b>	<b>-</b>	<b>104,105</b>
<b>Net income/(expenditure)</b>	<b>205,658</b>	<b>-</b>	<b>205,658</b>
Gains/(losses) on revaluation of fixed assets	-	-	-
<b>Net movement in funds</b>	<b>205,658</b>	<b>-</b>	<b>205,658</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	5,361,547	-	5,361,547
<b>Total funds carried forward</b>	<b>5,567,205</b>	<b>-</b>	<b>5,567,205</b>

**EAST HERTS GOSPEL HALL TRUST**

England & Wales - Charity number 1175387

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# Accounts

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**Charity Registration No: 1175387**

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**East Herts Gospel Hall Trust**

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**Report of the trustees and  
audited financial statements  
for the year ended 5th April 2024**

**East Herts Gospel Hall Trust**  
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**East Herts Gospel Hall Trust**  
**Reference and administrative details**  
**for the year ended 5th April 2024**

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**Charity name:** East Herts Gospel Hall Trust

**Registered charity number:** 1175387

**Trustees:**

Mr Mark Milner

Mr Henry Napthine (Appointed 2 December 2023)

Mr Graham C Parsons

Mr Ross S Stacey (Chair)

Mr Joshua Strachan (Appointed 2 December 2023)

**Treasurer:** Mr Ross S Stacey

**Principal address:**

Gospel Hall  
3 Ermine Street  
Buntingford  
Herts.  
SG9 9AZ

**Independent auditor:**

David Brown FCA  
Brown Warner LLP  
38 Northgate  
Newark-on-Trent  
Nottinghamshire  
NG24 1EZ

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2024**

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The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 12 and 13 and comply with the Trust Deed and applicable law.

#### **Structure, governance and management**

##### **Governing document**

East Herts Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 12th March 2007, most recently amended by Deed of Variation dated 8th August 2014. The Trust was registered with the Charity Commission for England and Wales on 26th October 2017 under Charity Registration Number: 1175387.

##### **Recruitment and appointment of new trustees**

The names of the Trustees who have served during the year 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 2024 (2023: £nil).

The Trust operates six 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 Hertford 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.

##### **Objectives and activities**

##### **Objectives and aims**

The trust has the following charitable purposes:

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.

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2024**

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#### **Public benefit**

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

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

The Trust provides and maintains six 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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

As the trust has taken on the ownership of more halls from affiliated trusts it has increased the number of trustees from 3 to 5.

#### **Plans for future periods**

The Trust plans to continue all the current activities and to upgrade and obtain permission to use the new hall at Hare Street.

#### **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 50 and 100 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 Halls welcome 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.

#### **Objectives and activities**

##### **Spreading the Gospel message and the life of a Christian**

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:

1. 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)

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2024**

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#### **Objectives and activities contd.**

##### **Spreading the Gospel message and the life of a Christian contd.**

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).
3. 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).
4. 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.
5. 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. This surplus was due to receiving funds from an affiliated trust which were mainly used for capital expenditure. Total voluntary income received this year was £309,763 compared to £3,210,789 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. This is based on the charity's size and the level of financial commitments. The Trustees consider that no reserves policy is needed as expenditure is very minimal and infrequent and has the support of congruent trusts. 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.

Free reserves at the year end were £ nil. Any shortfall will be met by donated services income from the Hertford Gospel Hall Trust.

**East Herts Gospel Hall Trust**

**Report of the trustees  
for the year ended 5th April 2023**

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**Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual 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 & 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 these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP (FRS102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (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:

  
\_\_\_\_\_  
Ross S Stacey

31.01.2024  
\_\_\_\_\_  
Date

**East Herts Gospel Hall Trust**  
**INDEPENDENT AUDITOR'S REPORT**  
**TO THE EAST HERTS GOSPEL HALL TRUST**

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**Opinion**

We have audited the financial statements of East Herts Gospel Hall trust (the 'the trust') for the year ended 5 April 2024 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 5th April 2024 and of incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the the trust's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other Information**

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

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustee's report; or
- sufficient accounting records have not been kept; or

**East Herts Gospel Hall Trust**  
**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE EAST HERTS GOSPEL HALL TRUST**

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**Matters on which we are required to report by exception contd.**

- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the statement of trustee's 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 is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including

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

**East Herts Gospel Hall Trust**  
**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE EAST HERTS GOSPEL HALL TRUST**

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**Auditor's responsibilities for the audit of the financial statements contd.**

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Other matter**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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.



Dated: 16 January 2025.

David Brown, Brown Warner LLP, 38 Northgate, Newark-on-Trent, Nottinghamshire, NG24 1EZ  
Chartered Accountant and Statutory Auditor

Brown Warner LLP is eligible for appointment as auditor of the the trust by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

**East Herts Gospel Hall Trust**  
**Statement of financial activities**  
**(including income and expenditure account)**  
**for the year ended 5th April 2024**

	NOTES	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Incoming and endowments from:</b>					
<b>Donations and legacies:</b>					
Collections		-	-	-	-
Contributions from the congregation		-	-	-	-
Gift Aid donations		-	-	-	-
Income tax refunds		-	-	-	-
Donated services	4.	309,663	-	309,663	910,789
Payroll giving		-	-	-	-
Legacies received		-	-	-	-
<b>Investment income and interest</b>					
Bank interest		-	-	-	-
<b>Other income</b>					
Grants from affiliated trusts		100	-	100	2,300,000
<b>Total</b>		<b>309,763</b>	<b>-</b>	<b>309,763</b>	<b>3,210,789</b>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
Running of meeting hall	5.	101,555	-	101,555	85,692
Wider community outreach		-	-	-	-
Cost of donated services	4.	-	-	-	-
Other costs		-	-	-	-
<b>Governance</b>					
Computer costs		-	-	-	-
Legal & professional costs		-	-	-	1,332
Independent Examiner/Auditor's fee		2,490	-	2,490	5,690
Bank charges		60	-	60	72
Depreciation - Office equipment (Admin)		-	-	-	-
<b>Other</b>					
Profit/Loss on sale of assets		-	-	-	-
<b>Total</b>		<b>104,105</b>	<b>-</b>	<b>104,105</b>	<b>92,786</b>
<b>Net income/(expenditure)</b>		<b>205,658</b>	<b>-</b>	<b>205,658</b>	<b>3,118,003</b>
Gain/(losses) on revaluation of fixed assets		-	-	-	-
<b>Net movement in funds</b>		<b>205,658</b>	<b>-</b>	<b>205,658</b>	<b>3,118,003</b>
<b>Reconciliation of funds</b>					
Funds at 6th April 2023		5,361,547	-	5,361,547	2,243,544
<b>Total funds at 5th April 2024</b>	7.	<b>5,567,205</b>	<b>-</b>	<b>5,567,205</b>	<b>5,361,547</b>

The notes on pages 12 to 16 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.

East Herts Gospel Hall Trust  
 Balance sheet  
 As at 5th April 2024

	NOTES	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	6.		5,571,901		5,364,697
			<u>5,571,901</u>		<u>5,364,697</u>
<b>Current assets</b>					
Debtors:					
Sundry loans		-	-	-	-
Prepayments & accrued income		3,792		3,898	
Cash at bank and in hand		68		28	
		<u>3,860</u>		<u>3,926</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		8,556		7,076	
		<u>8,556</u>		<u>7,076</u>	
<b>Net current assets:</b>			4,696		3,150
<b>Total assets less current liabilities</b>			<u>5,567,205</u>		<u>5,361,647</u>
Creditors: amounts falling due after more than one year			-		-
<b>Net assets</b>		£	<u>5,567,205</u>	£	<u>5,361,647</u>
<b>Funds</b>					
Unrestricted funds			5,567,205		5,361,647
Restricted funds			-		-
<b>Total Funds</b>	6.	£	<u>5,567,205</u>	£	<u>5,361,647</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of East Herts Gospel Hall Trust on 24/01/25 and signed on their behalf by



Rosa S Stacey  
 Trustee

**East Herts Gospel Hall Trust**  
**Detailed statement of financial activities**  
**Cashflow Statement**  
**for the year ended 5th April 2024**

NOTES	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Cash flows from operating activities:</b>				
<b>Net Income/(-) expenditure for the reporting period (as per the statement of financial activities)</b>	205,658	-	205,658	3,118,003
<b>Adjustments for:</b>				
Depreciation charges	41,969	-	41,969	6,819
(-) Gains/losses on investments	-	-	-	-
Dividends, interest and rents from investments	-	-	-	-
Loss/(-) profit on sale of fixed assets	-	-	-	-
(-) Increase/decrease in stocks	-	-	-	-
(-) Increase/decrease in debtors	106	-	106	3,711
Increase/(-) decrease in creditors	1,480	-	1,480	3,182
<b>Net cash provided by (-) used in operating activities</b>	<b>249,213</b>	<b>-</b>	<b>249,213</b>	<b>3,124,293</b>
<b>Cash flows from investing activities:</b>				
Dividends, interest and rents from investments	-	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-	-
Purchase of property, plant and equipment	249,173	-	249,173	3,124,365
Proceeds from sale of investments	-	-	-	-
Purchase of investments	-	-	-	-
<b>Net cash provided by (-) used in investing activities</b>	<b>249,173</b>	<b>-</b>	<b>249,173</b>	<b>3,124,365</b>
<b>Cash flows from financing activities:</b>				
Repayments of borrowing	-	-	-	-
Cash inflows from new borrowing	-	-	-	-
Receipt of endowment	-	-	-	-
<b>Net cash provided by (-) used in financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>40</b>	<b>-</b>	<b>40</b>	<b>72</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>28</b>	<b>-</b>	<b>28</b>	<b>100</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>68</b>	<b>-</b>	<b>68</b>	<b>28</b>

The notes on pages 10 to 14 form part of these financial statements

## 1. Accounting policies

### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 East Herts 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 £150) 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 land	Not depreciated
Building refurbishments	15%- Reducing balance method
Equipment	33.33%- Reducing balance method

### 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.

1. Accounting policies contd.

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's remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2023: None).

3. Wages and salaries

There are no employees (2023: none).

4. Donated services

Income	2024 £	2023 £
Hertford Gospel Hall Trust	309,663	910,789
	<u>309,663</u>	<u>910,789</u>
Expenditure	2024 £	2023 £
	-	-
	<u>-</u>	<u>-</u>

5. Resources expended

	Meeting rooms £	Other charitable activities £	2024 £	2023 £
Repairs and maintenance of buildings	13,325	-	13,325	57,916
Maintenance- Recording equipment	3,414	-	3,414	1,751
Light and heat	8,463	-	8,463	10,168
Council tax	2,452	-	2,452	2,576
Water rates	3,081	-	3,081	1,164
Telephone at halls	1,243	-	1,243	1,352
Insurance- Public liability	3,087	-	3,087	1,925
Legal & professional- specific to halls	24,521	-	24,521	1,772
Cleaning	-	-	-	249
Depreciation- Freehold property	37,595	-	37,595	258
Depreciation- Equipment	4,374	-	4,374	6,561
	<u>101,555</u>	<u>-</u>	<u>101,555</u>	<u>85,692</u>

6. Tangible fixed assets

6.1 Fixed assets

	Freehold Property* and Refurbishment £	Equipment £	Total £
<b>Cost or valuation</b>			
At 6th April 2023	5,360,380	20,109	5,380,489
Disposals	-	-	-
Additions	249,173	-	249,173
At 5th April 2024	5,609,553	20,109	5,629,662
<b>Depreciation</b>			
At 6th April 2023	8,806	6,986	15,792
Disposals	-	-	-
Charge for the year	37,595	4,374	41,969
At 5th April 2024	46,401	11,360	57,761
<b>Net Book Value</b>			
At 5th April 2024	5,563,152	8,749	5,571,901
At 6th April 2023	5,351,574	13,123	5,364,697

\* Land Registry title numbers are: HD224392, HD128911, HD389821, HD359970, HD57901, HD416999 and HD596767

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	5,571,901	-	5,571,901
Current assets	3,860	-	3,860
Current liabilities	8,556	-	8,556
Creditors: amounts falling due after more than one year	-	-	-
<b>Total funds</b>	5,567,205	-	5,567,205

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	5,364,697	-	5,364,697
Currents assets	3,926	-	3,926
Current liabilities	7,076	-	7,076
Creditors: amounts falling due after more than one year	-	-	-
<b>Total funds</b>	5,361,547	-	5,361,547

8. Movement in funds

8.1 Current year

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2024 £
<b>Restricted funds</b>					
Fund	-	-	-	-	-
	-	-	-	-	-
<b>Unrestricted funds</b>	5,361,547	309,763	104,105	-	5,567,205
<b>Total funds</b>	5,361,547	309,763	104,105	-	5,567,205

**8. Movement in funds contd.**

8.2 *Prior year*

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2023 £
<b>Restricted funds</b>					
Fund	-	-	-	-	-
	-	-	-	-	-
<b>Unrestricted funds</b>	2,243,544	3,210,789	92,786	-	5,361,547
<b>Total funds</b>	<u>2,243,544</u>	<u>3,210,789</u>	<u>92,786</u>	<u>-</u>	<u>5,361,547</u>

**9. Transactions with related parties**

Ross S Stacey, trustee, is a director of Enfield Safety Supplies, from which the trust purchased goods, at cost, for £359.09 (2023: £nil).

**10. Volunteers**

East Herts 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.

11. Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Incoming resources</b>			
Collections	-	-	-
Contributions from the congregation	-	-	-
Gift Aid donations	-	-	-
Income tax refunds	-	-	-
Donated services	910,789	-	910,789
Payroll giving	-	-	-
Legacies received	-	-	-
<b>Investment income and interest</b>			
Bank interest	-	-	-
<b>Other income</b>			
Transfers from affiliated trusts	2,300,000	-	2,300,000
<b>Total</b>	<b>3,210,789</b>	<b>-</b>	<b>3,210,789</b>
<b>Expenditure on:</b>			
<b>Charitable activities</b>			
Running of meeting halls	85,692	-	85,692
Wider community outreach	-	-	-
Cost of donated services	-	-	-
Other costs	-	-	-
<b>Governance</b>			
Computer costs	-	-	-
Legal & professional costs	1,332	-	1,332
Independent Examiner's fee	5,690	-	5,690
Bank charges	72	-	72
Depreciation- Office equipment (Admin)	-	-	-
<b>Other</b>			
Profit/Loss on sale of assets	-	-	-
<b>Total</b>	<b>92,786</b>	<b>-</b>	<b>92,786</b>
<b>Net income/(expenditure)</b>	<b>3,118,003</b>	<b>-</b>	<b>3,118,003</b>
Gains/(losses) on revaluation of fixed assets	-	-	-
<b>Net movement in funds</b>	<b>3,118,003</b>	<b>-</b>	<b>3,118,003</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	2,243,544	-	2,243,544
<b>Total funds carried forward</b>	<b>5,361,547</b>	<b>-</b>	<b>5,361,547</b>

**EAST HERTS GOSPEL HALL TRUST**

England & Wales - Charity number 1175387

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# Accounts

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**Charity Registration No: 1175387**

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**East Herts Gospel Hall Trust**

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**Report of the trustees and  
audited financial statements  
for the year ended 5th April 2023**

**East Herts Gospel Hall Trust**  
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1.	Reference and administrative details
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6.-8.	Independent auditor's report
9.	Statement of financial activities
10.	Balance sheet
11.	Cashflow Statement
12.-16.	Notes to the financial statements

**East Herts Gospel Hall Trust**  
**Reference and administrative details**  
**for the year ended 5th April 2023**

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**Charity name:** East Herts Gospel Hall Trust

**Registered charity number:** 1175387

**Trustees:**  
Mr Mark Milner  
Mr Graham C Parsons  
Mr Ross S Stacey (Chair)

**Treasurer:** Mr Ross S Stacey

**Principal address:**  
The Cottage  
Standon Green End  
High Cross  
Ware  
Herts.  
SG11 1BP

**Independent auditor:**  
David Brown FCA  
Brown Warner LLP  
38 Northgate  
Newark-on-Trent  
Nottinghamshire  
NG24 1EZ

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 6th April 2023**

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The trustees present their report along with the financial statements of the Charity for the year ended 6th April 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 12 and 13 and comply with the Trust Deed and applicable law.

#### **Structure, governance and management**

##### **Governing document**

East Herts Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 12th March 2007, most recently amended by Deed of Variation dated 8th August 2014. The Trust was registered with the Charity Commission for England and Wales on 26th October 2017 under Charity Registration Number: 1175387.

##### **Recruitment and appointment of new trustees**

The names of the Trustees who have served during the year 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 6 April 2023 (2022: £nil).

The Trust operates seven 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 Hertford 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.

##### **Objectives and activities**

##### **Objectives and aims**

The trust has the following charitable purposes:

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 summarized in two schedules to the Trust Deed.

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2023**

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#### **Public benefit**

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

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

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

#### **Donation of Gospel Halls**

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

#### **Plans for future periods**

The Trust plans to continue all the current activities although there are plans to develop our existing property which will see a new meeting hall along with two detached dwellings being built across 3 & 5 Emaline Street.

As the trust has taken on the ownership of more halls from affiliated trusts it will therefore increase the number of trustees from 3 to 5 in due course.

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

#### **Meetings**

Meetings held at the gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 100 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 Halls welcome 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.

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2023**

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#### **Objectives and activities**

##### **Spreading the Gospel message and the life of a Christian contd.**

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:

1. 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)
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).
3. 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).
4. 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.
5. 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 2023 the Trust had a surplus of incoming resources over resources expended. This surplus was due to having halls transferred to the trust from affiliated trusts. Total voluntary income received this year was £3,210,789 compared to £1,264,695 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. This is based on the charity's size and the level of financial commitments. The Trustees consider that no reserves policy is needed as expenditure is very minimal and infrequent and has the support of congruent trusts. 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.

Free reserves at the year end were £ nil. Any shortfall will be met by donated services income from the Hertford Gospel Hall Trust.

**East Herts Gospel Hall Trust**

**Report of the trustees  
for the year ended 5th April 2023**

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**Statement of trustees' responsibilities**

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

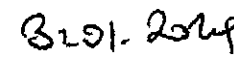
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP (FRS102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (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:

  
\_\_\_\_\_  
Ross S Stacey

  
\_\_\_\_\_  
Date

**East Herts Gospel Hall Trust**  
**INDEPENDENT AUDITOR'S REPORT**  
**TO THE EAST HERTS GOSPEL HALL TRUST**

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**Opinion**

We have audited the financial statements of East Herts Gospel Hall trust (the 'the trust') for the year ended 5 April 2023 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 5th April 2023 and of incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the the trust's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

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

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustee's report;  
or
- sufficient accounting records have not been kept; or

**East Herts Gospel Hall Trust**  
**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE EAST HERTS GOSPEL HALL TRUST**

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**Matters on which we are required to report by exception contd.**

- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the statement of trustee's 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 is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including

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

**East Herts Gospel Hall Trust**  
**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE EAST HERTS GOSPEL HALL TRUST**

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**Auditor's responsibilities for the audit of the financial statements contd.**

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

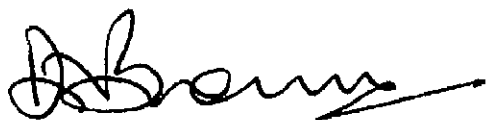
**Other matter**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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.



Dated: 31 January 2024

David Brown, Brown Warner LLP, 38 Northgate, Newark-on-Trent, Nottinghamshire, NG24 1EZ  
Chartered Accountant and Statutory Auditor

Brown Warner LLP is eligible for appointment as auditor of the the trust by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

**East Herts Gospel Hall Trust**  
**Statement of financial activities**  
**(including income and expenditure account)**  
**for the year ended 6th April 2023**

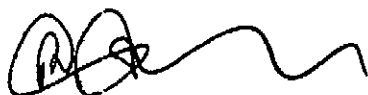
	NOTES	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Incoming and endowments from:</b>					
<b>Donations and legacies:</b>					
Collections		-	-	-	-
Contributions from the congregation		-	-	-	-
Gift Aid donations		-	-	-	-
Income tax refunds		-	-	-	-
Donated services	4.	910,789	-	910,789	20,807
Payroll giving		-	-	-	-
Legacies received		-	-	-	-
<b>Investment income and interest</b>					
Bank interest		-	-	-	-
Other income		-	-	-	-
Grants from affiliated trusts		2,300,000	-	2,300,000	1,244,188
<b>Total</b>		<b>3,210,789</b>	<b>-</b>	<b>3,210,789</b>	<b>1,264,895</b>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
Running of meeting hall	6.	85,692	-	85,692	20,442
Wider community outreach		-	-	-	-
Cost of donated services	4.	-	-	-	-
Other costs		-	-	-	-
<b>Governance</b>					
Computer costs		-	-	-	-
Legal & professional costs		1,332	-	1,332	-
Independent Auditor's fee		5,680	-	5,680	2,818
Bank charges		72	-	72	96
Depreciation - Office equipment (Admin)		-	-	-	-
<b>Other</b>					
Profit/Loss on sale of assets		-	-	-	-
<b>Total</b>		<b>92,786</b>	<b>-</b>	<b>92,786</b>	<b>23,358</b>
<b>Net income(expenditure)</b>		<b>3,118,003</b>	<b>-</b>	<b>3,118,003</b>	<b>1,241,339</b>
Gain/(losses) on revaluation of fixed assets		-	-	-	-
<b>Net movement in funds</b>		<b>3,118,003</b>	<b>-</b>	<b>3,118,003</b>	<b>1,241,339</b>
<b>Reconciliation of funds</b>					
Funds at 6th April 2022		2,243,544	-	2,243,544	1,002,206
<b>Total funds at 6th April 2023</b>	7.	<b>5,361,547</b>	<b>-</b>	<b>5,361,547</b>	<b>2,243,544</b>

The notes on pages 12 to 18 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.

East Herts Gospel Hall Trust  
 Balance sheet  
 As at 5th April 2023

	NOTES	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	6.		0,384,897		2,247,151
			<u>0,384,897</u>		<u>2,247,151</u>
<b>Current assets</b>					
Debtors:					
Sundry loans		-		-	
Prepayments & accrued income		3,898		187	
Cash at bank and in hand		28		100	
		<u>3,926</u>		<u>287</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		7,076		3,894	
		<u>7,076</u>		<u>3,894</u>	
<b>Net current assets</b>			3,150		3,807
<b>Total assets less current liabilities</b>			<u>5,381,547</u>		<u>2,243,544</u>
Creditors: amounts falling due after more than one year			-		-
<b>Net assets</b>		£	<u>5,381,547</u>	£	<u>2,243,544</u>
<b>Funds</b>					
Unrestricted funds			5,381,547		2,243,544
Restricted funds			-		-
<b>Total Funds</b>	8.	£	<u>5,381,547</u>	£	<u>2,243,544</u>

The audited financial statements were approved and authorised for issue by the Trustees of East Herts Gospel Hall Trust on 31.01.24 and signed on their behalf by



Ross S Stacey  
 Trustee

East Herts Gospel Hall Trust  
Detailed statement of financial activities  
Cashflow Statement  
for the year ended 6th April 2023

NOTES	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Cash flows from operating activities:</b>				
Net income(-) expenditure for the reporting period (as per the statement of financial activities)	3,118,003	-	3,118,003	1,241,339
<b>Adjustments for:</b>				
Depreciation charges	6,819	-	6,819	311
(-) Gains/losses on investments	-	-	-	-
Dividends, interest and rents from investments	-	-	-	-
Loss/(-) profit on sale of fixed assets	-	-	-	-
(-) Increase/decrease in stocks	-	-	-	-
(-) Increase/decrease in debtors	3,711	-	3,711	197
Increase/(-) decrease in creditors	3,182	-	3,182	3,211
<b>Net cash provided by (-) used in operating activities</b>	<b>3,124,293</b>	<b>-</b>	<b>3,124,293</b>	<b>1,245,058</b>
<b>Cash flows from investing activities:</b>				
Dividends, interest and rents from investments	-	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-	-
Purchase of property, plant and equipment	3,124,365	-	3,124,365	1,245,054
Proceeds from sale of investments	-	-	-	-
Purchase of investments	-	-	-	-
<b>Net cash provided by (-) used in investing activities</b>	<b>3,124,365</b>	<b>-</b>	<b>3,124,365</b>	<b>1,245,054</b>
<b>Cash flows from financing activities:</b>				
Repayments of borrowing	-	-	-	-
Cash inflows from new borrowing	-	-	-	-
Receipt of endowment	-	-	-	-
<b>Net cash provided by (-) used in financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>- 72</b>	<b>-</b>	<b>- 72</b>	<b>4</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>96</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>28</b>	<b>-</b>	<b>28</b>	<b>100</b>

The notes on pages 12 to 16 form part of these financial statements

## 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 18 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 East Herts 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 Expended

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 £150) 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 land	Not depreciated
Building refurbishments	15%- Reducing balance method
Equipment	33.33%- Reducing balance method

### 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.

**East Herts Gospel Hall Trust**  
**Detailed statement of financial activities**  
**Notes to the accounts**  
**for the year ended 31st April 2023**

**1. Accounting policies contd.**

**1.10 Going concern contd.**

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's expenses**

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2022: None).

**3. Wages and salaries**

There are no employees (2022: none).

**4. Donated services**

Income	2023 £	2022 £
Hertford Gospel Hall Trust	910,789	20,607
	<u>910,789</u>	<u>20,607</u>
 Expenditure	 2023 £	 2022 £
	-	-
	<u>-</u>	<u>-</u>

**5. Resources expended**

	Meeting rooms £	Other charitable activities £	2023 £	2022 £
Repairs and maintenance of buildings	57,916	-	57,916	8,766
Maintenance- Recording equipment	1,751	-	1,751	-
Light and heat	10,168	-	10,168	1,468
Council tax	2,576	-	2,576	1,686
Water rates	1,164	-	1,164	111
Telephone at halls	1,362	-	1,362	-
Insurance- Public liability	1,925	-	1,925	624
Legal & professional- specific to halls	1,772	-	1,772	7,433
Cleaning	249	-	249	28
Depreciation- Freehold property	258	-	258	304
Depreciation- Equipment	6,561	-	6,561	7
	<u>86,692</u>	<u>-</u>	<u>86,692</u>	<u>20,442</u>

East Herts Gospel Hall Trust  
Detailed statement of financial activities  
Notes to the accounts  
for the year ended 8th April 2023

6. Tangible fixed assets

6.1 Fixed assets

	Freehold Property* and Refurbishment	Equipment	Total
	£	£	£
<b>Cost or valuation</b>			
At 8th April 2022	2,255,899	425	2,256,124
Disposals	-	-	-
Additions	3,104,881	19,684	3,124,365
At 5th April 2023	5,360,380	20,109	5,380,489
<b>Depreciation</b>			
At 8th April 2022	8,648	425	8,973
Disposals	-	-	-
Charge for the year	256	6,661	6,819
At 5th April 2023	8,808	6,966	15,792
<b>Net Book Value</b>			
At 5th April 2023	5,351,574	13,123	5,354,697
At 6th April 2022	2,247,151	-	2,247,151

\* Land Registry title numbers are: HD224382, HD128911, HD368821, HD359970, HD57801, HD416996 and HD696767

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

Bell Lane, Brookmans Park HD359970 £1,300,000  
Nelson Street, Hertford, SG14 3AG HD570901 £500,000  
Wadesmill Road, Ware HD416996 £500,000

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	5,364,697	-	5,364,697
Current assets	3,926	-	3,926
Current liabilities	7,076	-	7,076
Creditors: amounts falling due after more than one year	-	-	-
<b>Total funds</b>	<b>5,361,547</b>	<b>-</b>	<b>5,361,547</b>

7.2 Prior year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	2,247,151	-	2,247,151
Current assets	287	-	287
Current liabilities	3,894	-	3,894
Creditors: amounts falling due after more than one year	-	-	-
<b>Total funds</b>	<b>2,243,544</b>	<b>-</b>	<b>2,243,544</b>

8. Movement in funds

8.1 Current year

	Balance at 5 April 2022 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2023 £
Restricted funds Fund	-	-	-	-	-
Unrestricted funds	2,243,544	3,210,789	92,786	-	5,361,547
<b>Total funds</b>	<b>2,243,544</b>	<b>3,210,789</b>	<b>92,786</b>	<b>-</b>	<b>5,361,547</b>

8.2 Prior year

	Balance at 5 April 2021 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2022 £
Restricted funds Fund	-	-	-	-	-
Unrestricted funds	1,002,205	1,264,685	23,358	-	2,243,544
<b>Total funds</b>	<b>1,002,205</b>	<b>1,264,685</b>	<b>23,358</b>	<b>-</b>	<b>2,243,544</b>

9. Transactions with related parties

There were no related party transactions in the year ended 5th April 2023 (2022 £ none).

10. Volunteers

East Herts 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.

East Herts Gospel Hall Trust  
Detailed statement of financial activities  
Notes to the accounts  
for the year ended 6th April 2023

11. Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Incoming resources</b>			
Collections	-	-	-
Contributions from the congregation	-	-	-
Gift Aid donations	-	-	-
Income tax refunds	-	-	-
Donated services	20,607	-	20,607
Payroll giving	-	-	-
Legacies received	-	-	-
Investment income and interest	-	-	-
Bank interest	-	-	-
Other income	-	-	-
Transfers from affiliated trusts	1,244,188	-	1,244,188
<b>Total</b>	<b>1,264,895</b>	<b>-</b>	<b>1,264,895</b>
<b>Expenditure on:</b>			
<b>Charitable activities</b>			
Running of meeting halls	20,442	-	20,442
Wider community outreach	-	-	-
Cost of donated services	-	-	-
Other costs	-	-	-
<b>Governance</b>			
Computer costs	-	-	-
Legal & professional costs	-	-	-
Independent Examiner's fee	2,618	-	2,618
Bank charges	96	-	96
Depreciation- Office equipment (Admin)	-	-	-
<b>Other</b>			
Profit/Loss on sale of assets	-	-	-
<b>Total</b>	<b>23,356</b>	<b>-</b>	<b>23,356</b>
<b>Net income/(expenditure)</b>	<b>1,241,339</b>	<b>-</b>	<b>1,241,339</b>
Gains/(losses) on revaluation of fixed assets	-	-	-
<b>Net movement in funds</b>	<b>1,241,339</b>	<b>-</b>	<b>1,241,339</b>
<b>Reconciliation of funds</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total funds brought forward	1,002,205	-	1,002,205
<b>Total funds carried forward</b>	<b>2,243,544</b>	<b>-</b>	<b>2,243,544</b>

**EAST HERTS GOSPEL HALL TRUST**

England & Wales - Charity number 1175387

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# Accounts

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Charity Registration No: 1175387

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**East Herts Gospel Hall Trust**

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**Report of the trustees and  
audited financial statements  
for the year ended 5th April 2022**

**East Herts Gospel Hall Trust**  
**Contents**

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9.	Statement of financial activities
10.	Balance sheet
11.-15.	Notes to the financial statements

**East Herts Gospel Hall Trust  
Reference and administrative details  
for the year ended 5th April 2022**

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**Charity name:** East Herts Gospel Hall Trust

**Registered charity number:** 1175387

**Trustees:** Mr Mark Milner  
Mr Graham C Parsons  
Mr Ross S Stacey (Chair)

**Treasurer:** Mr Ross S Stacey

**Principal address:** The Cottage  
Standon Green End  
High Cross  
Ware  
Herts.  
SG11 1BP

**Independent auditor:** David Brown FCA  
Brown Warner LLP  
38 Northgate  
Newark-on-Trent  
Nottinghamshire  
NG24 1EZ

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2022**

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The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 11 and 12 and comply with the Trust Deed and applicable law.

#### **Structure, governance and management**

##### **Governing document**

East Herts Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 12th March 2007, most recently amended by Deed of Variation dated 8th August 2014. The Trust was registered with the Charity Commission for England and Wales on 26th October 2017 under Charity Registration Number: 1175387.

##### **Recruitment and appointment of new trustees**

The names of the Trustees who have 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 2022 (2021: £nil).

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

##### **Wider network**

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust.  
In this regard the Trust's expenses were met by the Hertford Gospel Hall Trust.

##### **Risk management**

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

##### **Objectives and activities**

##### **Objectives and aims**

The trust has the following charitable purposes:

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.

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2022**

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#### **Public benefit**

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

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

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

#### **Plans for future periods**

The Trust plans to continue all the current activities although there are plans to develop our existing property which will see a new meeting hall along with two detached dwellings being built across 3 & 5 Ermine Street.

A church in Station Road, Puckeridge, Herts. was purchased in the year as an additional gospel hall was needed in the area and this was funded by a grant from Hertford Gospel Hall Trust.

The trust plans to take on the ownership of more halls from affiliated trusts and therefore increase the number of trustees from 3 to 5 in due course.

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

#### **Meetings**

Meetings held at the gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 100 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 Halls welcome 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.

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2022**

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#### **Objectives and activities**

##### **Spreading the Gospel message and the life of a Christian contd.**

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:

1. 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)
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).
3. 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).
4. 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.
5. 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 2022 the Trust had a surplus of Incoming resources over resources expended. Total voluntary Income received this year was £1,264,695 compared to £ 549,062 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. This is based on the charity's size and the level of financial commitments. The Trustees consider that no reserves policy is needed as expenditure is very minimal and infrequent and has the support of congruent trusts. 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.

Free reserves at the year end were £ nil. Any shortfall will be met by donated services income from the Hertford Gospel Hall Trust.

**East Herts Gospel Hall Trust**

**Report of the trustees  
for the year ended 5th April 2022**

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**Statement of trustees' responsibilities**


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

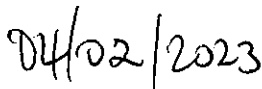
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP (FRS102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (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:

  
\_\_\_\_\_  
Ross S Stacey

  
\_\_\_\_\_  
Date

**East Herts Gospel Hall Trust**  
**INDEPENDENT AUDITOR'S REPORT**  
**TO THE EAST HERTS GOSPEL HALL TRUST**

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**Opinion**

We have audited the financial statements of East Herts Gospel Hall trust (the 'the trust') for the year ended 5 April 2022 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 5th April 2022 and of incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the the trust's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

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

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustee's report; or
- sufficient accounting records have not been kept; or

**East Herts Gospel Hall Trust**  
**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE EAST HERTS GOSPEL HALL TRUST**

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**Matters on which we are required to report by exception contd.**

- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the statement of trustee's 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 is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including

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

**East Herts Gospel Hall Trust**  
**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE EAST HERTS GOSPEL HALL TRUST**

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**Auditor's responsibilities for the audit of the financial statements contd.**

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

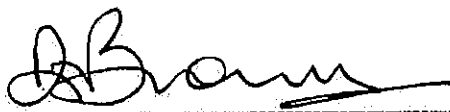
**Other matter**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2016.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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.



Dated: 24 January 2023

David Brown, Brown Warner LLP, 38 Northgate, Newark-on-Trent, Nottinghamshire, NG24 1EZ  
Chartered Accountant and Statutory Auditor

Brown Warner LLP is eligible for appointment as auditor of the the trust by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

East Herts Gospel Hall Trust  
Statement of financial activities  
(Including income and expenditure account)  
for the year ended 5th April 2022

	NOTES	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming and endowments from:</b>					
<b>Donations and legacies:</b>					
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	4.	20,507	-	20,507	6,001
		-	-	-	-
		-	-	-	-
		-	-	-	-
<b>Investment Income and Interest</b>					
		-	-	-	-
		-	-	-	-
		1,244,188	-	1,244,188	543,061
<b>Total</b>		<b>1,264,695</b>	<b>-</b>	<b>1,264,695</b>	<b>549,062</b>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
	6.	20,442	-	20,442	4,984
		-	-	-	-
	4.	-	-	-	-
		-	-	-	-
<b>Governance</b>					
		-	-	-	-
		-	-	-	96
		2,818	-	2,818	744
		96	-	96	69
		-	-	-	-
<b>Other</b>					
		-	-	-	-
<b>Total</b>		<b>23,358</b>	<b>-</b>	<b>23,358</b>	<b>5,681</b>
<b>Net Income/(expenditure)</b>		<b>1,241,339</b>	<b>-</b>	<b>1,241,339</b>	<b>543,381</b>
Gain/(losses) on revaluation of fixed assets		-	-	-	-
<b>Net movement in funds</b>		<b>1,241,339</b>	<b>-</b>	<b>1,241,339</b>	<b>543,381</b>
<b>Reconciliation of funds</b>					
Funds at 6th April 2021		1,002,205	-	1,002,205	458,824
<b>Total funds at 5th April 2022</b>	7.	<b>2,243,544</b>	<b>-</b>	<b>2,243,544</b>	<b>1,002,205</b>

The notes on pages 11 to 15 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.

East Herts Gospel Hall Trust  
 Balance sheet  
 As at 5th April 2022

	NOTES	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	6.		2,247,151		1,002,408
			<u>2,247,151</u>		<u>1,002,408</u>
<b>Current assets</b>					
Debtors:					
Sundry loans		-		-	
Prepayments & accrued income		187		384	
Cash at bank and in hand		100		96	
		<u>287</u>		<u>480</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		3,894		683	
		<u>3,894</u>		<u>683</u>	
<b>Net current assets</b>			- 3,607		- 203
<b>Total assets less current liabilities</b>			<u>2,243,544</u>		<u>1,002,205</u>
Creditors: amounts falling due after more than one year			-		-
<b>Net assets</b>		£	<u>2,243,544</u>	£	<u>1,002,205</u>
<b>Funds</b>					
Unrestricted funds			2,243,544		1,002,205
Restricted funds			-		-
<b>Total Funds</b>	8.	£	<u>2,243,544</u>	£	<u>1,002,205</u>

The audited financial statements were approved and authorised for issue by the Trustees of East Herts Gospel Hall Trust

on 04/02/23 and signed on their behalf by



Ross S Stacey  
 Trustee

The notes on pages 11 to 15 form part of these financial statements

## 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 East Herts 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 Expended

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 £150) 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 land	Not depreciated
Building refurbishments	15%- Reducing balance method
Equipment	33.33%- Reducing balance method

### 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.

1. Accounting policies contd.

1.10 Going concern contd.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

2. Trustees's 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. Donated services

Income	2022 £	2021 £
Hertford Gospel Hall Trust	20,507	6,001
	<u>20,507</u>	<u>6,001</u>
Expenditure	2022 £	2021 £
	-	-
	<u>-</u>	<u>-</u>

5. Resources expended

	Meeting rooms £	Other charitable activities £	2022 £	2021 £
Repairs and maintenance of buildings	8,766	-	8,766	1,032
Maintenance- Recording equipment	-	-	-	-
Light and heat	1,486	-	1,486	948
Council tax	1,685	-	1,685	-
Water rates	111	-	111	197
Insurance- Public liability	624	-	624	363
Legal & professional- specific to halls	7,433	-	7,433	2,063
Cleaning	28	-	28	-
Depreciation- Freehold property	304	-	304	357
Depreciation- Equipment	7	-	7	4
	<u>20,442</u>	<u>-</u>	<u>20,442</u>	<u>4,964</u>

6. Tangible fixed assets

	Freehold Property* and Refurbishment £	Equipment £	Total £
<b>Cost</b>			
At 6th April 2021	1,010,645	425	1,011,070
Disposals	-	-	-
Additions	1,245,054	-	1,245,054
At 5th April 2022	2,255,699	425	2,256,124
<b>Depreciation</b>			
At 6th April 2021	8,244	418	8,662
Disposals	-	-	-
Charge for the year	304	7	311
At 5th April 2022	8,548	425	8,973
<b>Net Book Value</b>			
At 5th April 2022	2,247,151	-	2,247,151
At 6th April 2021	1,002,401	7	1,002,408

\* Land Registry title numbers are; HD224392, HD128911 and HD388821

7. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
<b>7.1 Current year</b>			
Tangible fixed assets	2,247,151	-	2,247,151
Current assets	287	-	287
Current liabilities	3,894	-	3,894
Creditors: amounts falling due after more than one year	-	-	-
<b>Total funds</b>	2,243,544	-	2,243,544
<b>7.2 Prior year</b>			
Tangible fixed assets	1,002,408	-	1,002,408
Current assets	480	-	480
Current liabilities	683	-	683
Creditors: amounts falling due after more than one year	-	-	-
<b>Total funds</b>	1,002,206	-	1,002,206

8. Movement in funds

8.1 Current year

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2022 £
<b>Restricted funds</b>					
Fund	-	-	-	-	-
<b>Unrestricted funds</b>	1,002,205	1,264,695	23,356	-	2,243,544
<b>Total funds</b>	1,002,205	1,264,695	23,356	-	2,243,544

8. Movement in funds contd.

8.2 Prior year

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2021 £
Restricted funds	-	-	-	-	-
Fund	-	-	-	-	-
Unrestricted funds	458,824	549,062	5,681	-	1,002,205
<b>Total funds</b>	<b>458,824</b>	<b>549,062</b>	<b>5,681</b>	<b>-</b>	<b>1,002,205</b>

9. Transactions with related parties

There were no related party transactions in the year ended 5th April 2022 (2021 £ none).

10. Volunteers

East Herts 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.

11. Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Incoming resources</b>			
Collections	-	-	-
Contributions from the congregation	-	-	-
Gift Aid donations	-	-	-
Income tax refunds	-	-	-
Donated services	6,001	-	6,001
Payroll giving	-	-	-
Legacies received	-	-	-
<b>Investment income and interest</b>			
Bank interest	-	-	-
Other income	-	-	-
Transfers from affiliated trusts	543,081	-	543,081
<b>Total</b>	<b>549,082</b>	<b>-</b>	<b>549,082</b>
<b>Expenditure on:</b>			
<b>Charitable activities</b>			
Running of meeting halls	4,984	-	4,984
Wider community outreach	-	-	-
Cost of donated services	-	-	-
Other costs	-	-	-
<b>Governance</b>			
Computer costs	-	-	-
Legal & professional costs	98	-	98
Independent Examiner's fee	744	-	744
Bank charges	69	-	69
Depreciation- Office equipment (Admin)	-	-	-
<b>Other</b>			
Profit/Loss on sale of assets	-	-	-
<b>Total</b>	<b>5,681</b>	<b>-</b>	<b>5,681</b>
<b>Net income/(expenditure)</b>	<b>543,381</b>	<b>-</b>	<b>543,381</b>
Gains/(losses) on revaluation of fixed assets	-	-	-
<b>Net movement in funds</b>	<b>543,381</b>	<b>-</b>	<b>543,381</b>
<b>Reconciliation of funds</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total funds brought forward	458,824	-	458,824
<b>Total funds carried forward</b>	<b>1,002,205</b>	<b>-</b>	<b>1,002,205</b>

**East Herts Gospel Hall Trust**  
The Cottage, Standon Green End, High Cross, Ware, Herts, SG11 1BP

Registered in England & Wales  
Registered Charity No – 1175387

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Brown Warner LLP  
38 Northgate  
Newark-On-Trent  
NG24 1EZ

Dear Sir and Madam

This representation letter is provided in connection with your audit of the financial statements of East Herts Gospel Hall Trust for the year ended 5<sup>th</sup> April 2022 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position at 5<sup>th</sup> April 2022 and of the results of its operations for the year then ended in accordance with the Charities Act 2011.

We acknowledge our responsibility for the following matters:

- the fair presentation of the financial statements in accordance with the Charities Act 2011;
- making accurate representations to you;
- the design and implementation of appropriate internal controls to prevent and detect fraud.

We confirm, to the best of our knowledge and belief, the following representations:

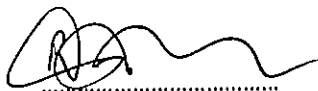
1. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records, including minutes of all management and trustees' meetings, have been made available to you.
2. The financial statements are free of material misstatements, including omissions.
3. There have been no irregularities (actual, alleged or suspected) involving management, or employees who have a significant role in internal control, or others that could have a material effect on the financial statements.
4. Based on our assessment there is no risk that the financial statements may be materially misstated as a result of fraud.
5. There are no laws or regulations that are central to the charity's ability to conduct its business.
6. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been

no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

7. We confirm the completeness of the information provided to you regarding the identification of related parties.
8. There are no transactions and balances with related parties that require to be disclosed in the financial statements.
9. The charity has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for a trustee, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.
10. No trustee had a material interest in any transactions undertaken by, or on behalf of, the company during the year except as disclosed in the financial statements.
11. In our opinion, the charity's financial statements should be prepared on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs.
12. The charity has no liabilities, contingent liabilities or financial commitments (including capital expenditure authorised or contracted and guarantees or security given to third parties) other than those disclosed or included in the financial statements.
13. There has been no event since the balance sheet date that requires disclosure or that would materially affect the amounts included in the financial statements other than those events already disclosed or included in the financial statements.
14. All grants, donations and other income, including those subject to special terms or conditions, have been notified to us. There have been no breaches of terms or conditions during the year in the application of such income.
15. The trustees believe the value of the leasehold properties in the financial statements correctly reflects the current market value at the year end date.
16. We are not aware of any matters of material significance that should be reported to the Charity Commission.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection and supporting documents sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully



R S Stacey  
Trustee

For and on behalf of the Board of Trustees

Date: 24 January 2023

**EAST HERTS GOSPEL HALL TRUST**

England & Wales - Charity number 1175387

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# Accounts

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Charity Registration No: 1175387

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**East Herts Gospel Hall Trust**

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**Report of the trustees and  
unaudited financial statements  
for the year ended 5th April 2021**

**East Herts Gospel Hall Trust**  
**Contents**

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**Pages**

1.	Reference and administrative details
2.-5.	Report of the trustees
6.	Independent examiner's report
7.	Statement of financial activities
8.	Balance sheet
9.-12.	Notes to the financial statements

**East Herts Gospel Hall Trust**  
**Reference and administrative details**  
**for the year ended 5th April 2021**

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**Charity name:** East Herts Gospel Hall Trust

**Registered charity number:** 1175387

**Trustees:** Mr Mark Milner  
Mr Graham C Parsons  
Mr Ross S Stacey (Chair)

**Treasurer:** Mr Ross S Stacey

**Principal address:** The Cottage  
Standon Green End  
High Cross  
Ware  
Herts.  
SG11 1BP

**Independent examiner:** Sandra Thurgood FCCA FMAAT CPA BSc  
3 Dells Lane  
Biggleswade  
Beds.  
SG18 8LP

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2021**

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The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Trust Deed and applicable law.

#### **Structure, governance and management**

##### **Governing document**

East Herts Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 12th March 2007, most recently amended by Deed of Variation dated 8th August 2014. The Trust was registered with the Charity Commission for England and Wales on 26th October 2017 under Charity Registration Number: 1175387.

##### **Recruitment and appointment of new trustees**

The names of the Trustees who have 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 2021 (2020: £nil).

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

##### **Wider network**

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust.  
In this regard the Trust's expenses were met by the Hertford Gospel Hall Trust.

##### **Risk management**

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

##### **Objectives and activities**

##### **Objectives and aims**

The trust has the following charitable purposes:

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.

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2021**

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#### **Public benefit**

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

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

The Trust provides and maintains Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - [www.plymouthbrethrenchristianchurch.org](http://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 50 and 100 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 Halls welcome visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

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

#### **Spreading the Gospel message and the life of a Christian**

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

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

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

1. 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)
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).
3. 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).
4. 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.
5. 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).

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2021**

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#### **Objectives and activities**

#### **Funding**

Funding is sought through gifts from the congregation and Gift Aid is claimed on eligible donations. Funding is sometimes received from other charitable trusts with complementary objectives.

#### **Financial review**

#### **Financial position**

In the year ended 5 April 2021 the Trust had a surplus of incoming resources over resources expended. This is due to applying a depreciation charge in the year i.e. a non cash item. Total voluntary income received this year was £ 549,062 compared to £ 3,348 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. This is based on the charity's size and the level of financial commitments. The Trustees consider that no reserves policy is needed as expenditure is very minimal and infrequent and has the support of congruent trusts. 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.

Free reserves at the year end were £ nil. Any shortfall will be met by donated services income from the Hertford Gospel Hall Trust.

#### **Plans for future periods**

The Trust plans to continue all the current activities although there are plans to develop our existing property which will see a new meeting hall along with two detached dwellings being built across 3 & 5 Ermine Street.

The Orchards, Baldock Road, Buntingford was purchased on 4th August 2020 as an additional gospel hall is needed in the area and this was funded by a grant from Hertford Gospel Hall Trust.

The trust plans to take on the ownership of more halls from affiliated trusts and therefore increase the number of trustees from 3 to 5 in due course.

From 18th March 2020, East Herts Gospel Hall Trust ceased using the gospel hall, which it operates. This was as a result of the global COVID-19 pandemic and the general lockdown imposed by the government on 23rd March 2020. The Trusts' halls are being used when the trustees feel the Covid restrictions can be complied with. 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.

## East Herts Gospel Hall Trust

### Report of the trustees for the year ended 5th April 2021

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#### Statement of trustees' responsibilities

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

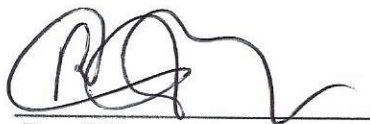
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

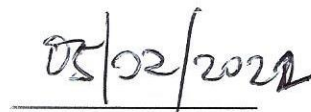
- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume 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 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:

  
\_\_\_\_\_  
Ross S Stacey

  
\_\_\_\_\_  
Date

**INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS**

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**Report to the trustees of East Herts Gospel Hall Trust on the financial statements for the year ended 5th April 2021 set out on pages 7 to 12.**

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the 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 financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

24/01/2022

Name: Sandra Thurgood FCCA FMAAT CPA BSc

3 Dells Lane, Biggleswade, Beds., SG18 8LP

East Herts Gospel Hall Trust  
Statement of financial activities  
(including income and expenditure account)  
for the year ended 5th April 2021

	NOTES	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>incoming and endowments from:</b>					
<b>Donations and legacies:</b>					
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	4.	6,001	-	6,001	3,348
		-	-	-	-
		-	-	-	-
<b>Investment income and interest</b>					
		-	-	-	-
<b>Other income</b>					
		543,061	-	543,061	-
<b>Total</b>		<b>549,062</b>	<b>-</b>	<b>549,062</b>	<b>3,348</b>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
	5.	4,964	-	4,964	3,210
		-	-	-	-
	4.	-	-	-	-
		-	-	-	-
<b>Governance</b>					
		-	-	-	-
		96	-	96	384
		744	-	744	432
		69	-	69	60
		-	-	-	-
<b>Other</b>					
		-	-	-	-
<b>Total</b>		<b>5,681</b>	<b>-</b>	<b>5,681</b>	<b>4,086</b>
<b>Net income/(expenditure)</b>		<b>543,381</b>	<b>-</b>	<b>543,381</b>	<b>- 738</b>
Gain/(losses) on revaluation of fixed assets		-	-	-	-
<b>Net movement in funds</b>		<b>543,381</b>	<b>-</b>	<b>543,381</b>	<b>- 738</b>
<b>Reconciliation of funds</b>					
Funds at 6th April 2020		458,824	-	458,824	459,562
<b>Total funds at 5th April 2021</b>	<b>7.</b>	<b>1,002,205</b>	<b>-</b>	<b>1,002,205</b>	<b>458,824</b>

The notes on pages 9 to 12 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.

East Herts Gospel Hall Trust  
 Balance sheet  
 As at 5th April 2021

	NOTES	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	6.		1,002,408		458,958
			<u>1,002,408</u>		<u>458,958</u>
<b>Current assets</b>					
Debtors:					
Sundry loans		-		-	
Prepayments & accrued income		384		348	
Cash at bank and in hand		96		65	
		<u>480</u>		<u>413</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		683		547	
		<u>683</u>		<u>547</u>	
<b>Net current assets</b>		-	203	-	134
<b>Total assets less current liabilities</b>			<u>1,002,205</u>		<u>458,824</u>
Creditors: amounts falling due after more than one year			-		-
<b>Net assets</b>		£	<u>1,002,205</u>	£	<u>458,824</u>
<b>Funds</b>					
Unrestricted funds			1,002,205		458,824
Restricted funds			-		-
<b>Total Funds</b>	8.	£	<u>1,002,205</u>	£	<u>458,824</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of East Herts Gospel Hall Trust

on / / and signed on their behalf by

\_\_\_\_\_  
 Ross S Stacey  
 Trustee

## 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 East Herts 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 Resources expended

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. As there are no staff or offices the Trustees have agreed to allocate all such costs to Governance costs.

### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £150) 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 land	Not depreciated
Building refurbishments	15%- Reducing balance method
Equipment	33.33%- Reducing balance method

### 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.

1. Accounting policies contd.

1.9 Going concern contd.

From 18th March 2020, East Herts Gospel Hall Trust ceased using the gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

2. Trustees's expenses

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2020: None).

3. Wages and salaries

There are no employees (2020: none).

4. Donated services

Income	2021 £	2020 £
Hertford Gospel Hall Trust	6,001	3,348
	<u>6,001</u>	<u>3,348</u>
Expenditure	2021 £	2020 £
	-	-
	<u>-</u>	<u>-</u>

5. Resources expended

	Meeting rooms £	Other charitable activities £	2021 £	2020 £
Repairs and maintenance of buildings	1,032	-	1,032	1,212
Maintenance- Recording equipment	-	-	-	-
Light and heat	948	-	948	1,195
Council tax	-	-	-	-
Water rates	197	-	197	134
Insurance- Public liability	363	-	363	244
Legal & professional- specific to halls	2,063	-	2,063	-
Cleaning	-	-	-	-
Depreciation- Freehold property	357	-	357	419
Depreciation- Equipment	4	-	4	6
	<u>4,964</u>	<u>-</u>	<u>4,964</u>	<u>3,210</u>

6. Tangible fixed assets

	Freehold Property* and Refurbishment £	Equipment £	Total £
<b>Cost</b>			
At 6th April 2020	466,834	425	467,259
Disposals	-	-	-
Additions	543,811	-	543,811
At 5th April 2021	1,010,645	425	1,011,070
<b>Depreciation</b>			
At 6th April 2020	7,887	414	8,301
Disposals	-	-	-
Charge for the year	357	4	361
At 5th April 2021	8,244	418	8,662
Net Book Value At 5th April 2021	1,002,401	7	1,002,408
At 6th April 2020	458,947	11	458,958

\* Land Registry title numbers are; HD224392 and HD128911

7. Analysis of net assets between funds

7.1 Current year	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,002,408	-	1,002,408
Current assets	480	-	480
Current liabilities	683	-	683
Creditors: amounts falling due after more than one year	-	-	-
<b>Total funds</b>	1,002,205	-	1,002,205

7.2 Prior year	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	458,958	-	458,958
Current assets	413	-	413
Current liabilities	547	-	547
Creditors: amounts falling due after more than one year	-	-	-
<b>Total funds</b>	458,824	-	458,824

8. Movement in funds

8.1 Current year

	Balance at 6 April 2020 £	incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2021 £
<b>Restricted funds</b>					
Fund	-	-	-	-	-
	-	-	-	-	-
<b>Unrestricted funds</b>	458,824	549,062	5,681	-	1,002,205
<b>Total funds</b>	458,824	549,062	5,681	-	1,002,205

8. Movement in funds contd.

8.2 Prior year

	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2020 £
<b>Restricted funds</b>					
Fund	-	-	-	-	-
	-	-	-	-	-
<b>Unrestricted funds</b>	459,562	3,348	4,086	-	458,824
<b>Total funds</b>	459,562	3,348	4,086	-	458,824

9. Transactions with related parties

There were no related party transactions in the year ended 5th April 2021 (2020 £ none).

10. Volunteers

East Herts 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.