

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Hales Christian Assembly Hall

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for the Year Ended 31 March 2025

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Hales Christian Assembly Hall

Trustees' Report for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Reference and administrative details

Registered Charity number

1192392

Principal address

Willow Grange
Grays Lane
Wissett
Suffolk
IP19 0JR

Trustees

Mr S Thompson
Dr J W Hellendoorn
Mr P Richardson
Mr A Housman

Independent Examiner

Stephenson Smart (East Anglia) Limited
East Coast House
Galahad Road
Gorleston
Great Yarmouth
Norfolk
NR31 7RU

Approved by order of the board of trustees on 28 April 2025 and signed on its behalf by:


.....
Dr J W Hellendoorn - Trustee

Independent Examiner's Report to the Trustees of Hales Christian Assembly Hall

Independent examiner's report to the trustees of Hales Christian Assembly Hall

I report to the charity trustees on my examination of the accounts of Hales Christian Assembly Hall (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



Henry Pettitt FCA CTA
The Institute of Chartered Accountants in England and Wales

Stephenson Smart (East Anglia) Limited
East Coast House
Galahad Road
Gorleston
Great Yarmouth
Norfolk
NR31 7RU

Date:28 April 2025.....

Hales Christian Assembly Hall

Statement of Financial Activities for the Year Ended 31 March 2025

		2025 Unrestricted fund £	2024 Total funds £
Income and endowments from	Notes		
Donations and legacies		47,322	8,549
Other trading activities	2	<u>156</u>	<u>-</u>
Total		<u>47,478</u>	<u>8,549</u>
Expenditure on			
Charitable activities			
Charities activities		<u>6,172</u>	<u>5,919</u>
NET INCOME		41,306	2,630
Reconciliation of funds			
Total funds brought forward		<u>5,082</u>	<u>2,452</u>
Total funds carried forward		<u>46,388</u>	<u>5,082</u>

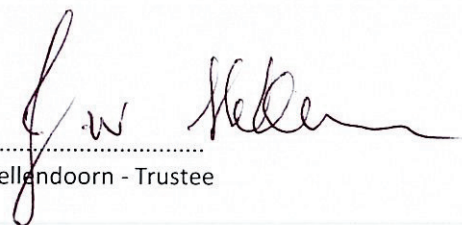
The notes form part of these financial statements

Hales Christian Assembly Hall

Balance Sheet 31 March 2025

		2025 Unrestricted fund £	2024 Total funds £
Current assets	Notes		
Debtors	5	43,121	-
Cash at bank		<u>3,267</u>	<u>5,082</u>
		46,388	5,082
Net current assets		<u>46,388</u>	<u>5,082</u>
Total assets less current liabilities		46,388	5,082
NET ASSETS		<u>46,388</u>	<u>5,082</u>
Funds	6		
Unrestricted funds		<u>46,388</u>	<u>5,082</u>
Total funds		<u>46,388</u>	<u>5,082</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2026 and were signed on its behalf by:


.....
Dr J W Hellendoorn - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has received the funds due to the accounts being prepared on a receipts and expenses basis.

Expenditure

Expenditure is accounted for on an expenses basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hales Christian Assembly Hall currently holds no restricted funds.

2. Other trading activities

	2025	2024
	£	£
Hall income	<u>156</u>	<u>-</u>

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Donations and legacies	<u>8,549</u>
Expenditure on	
Charitable activities	
Charities activities	<u>5,919</u>
NET INCOME	2,630
Reconciliation of funds	
Total funds brought forward	2,452
Total funds carried forward	<u><u>5,082</u></u>

5. Debtors: amounts falling due within one year

	2025 £	2024 £
Other debtors	<u>43,121</u>	<u>-</u>

6. Movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	5,082	41,306	46,388
TOTAL FUNDS	<u><u>5,082</u></u>	<u><u>41,306</u></u>	<u><u>46,388</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,478	(6,172)	41,306
TOTAL FUNDS	<u><u>47,478</u></u>	<u><u>(6,172)</u></u>	<u><u>41,306</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. Movement in funds - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	2,452	2,630	5,082
	—	—	—
TOTAL FUNDS	<u>2,452</u>	<u>2,630</u>	<u>5,082</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,549	(5,919)	2,630
	—	—	—
TOTAL FUNDS	<u>8,549</u>	<u>(5,919)</u>	<u>2,630</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	2,452	43,936	46,388
	—	—	—
TOTAL FUNDS	<u>2,452</u>	<u>43,936</u>	<u>46,388</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. Movement in funds - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,027	(12,091)	43,936
TOTAL FUNDS	<u>56,027</u>	<u>(12,091)</u>	<u>43,936</u>

7. Related party disclosures

Other debtors includes various costs have been incurred in relation to the setting up of the campsite including the purchase of the shepherds huts and lodges, these were paid by a company in which one of the the trustees is a director. During the year Hales Christian Assembly Hall paid deposits totalling £43,121.

The campsite is situated within the grounds of a property owned by a company in which of trustees is a director.

The hall which is used by the charity is owned by a company in which one of the trustees is a director.

During the year a donation of £2,000 was received by the charity from a company in which one of the trustees is a director.

Hales Christian Assembly Hall

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Offerings	15,067	8,549
Donations	26,921	-
Offerings from prior years	<u>5,334</u>	<u>-</u>
	47,322	8,549
Other trading activities		
Hall income	<u>156</u>	<u>-</u>
Total incoming resources	47,478	8,549
Expenditure		
Support costs		
Finance		
Bank charges	78	109
Other		
Donations to compassion UK	1,751	256
Easter donation	129	300
Camp site planning	-	642
Fire security	-	132
Water rates	326	220
Heat and light	2,152	2,554
Fixtures	250	134
Telephone and internet	584	711
Insurance	706	672
Christian copyright	<u>196</u>	<u>189</u>
	<u>6,094</u>	<u>5,810</u>
Total resources expended	<u>6,172</u>	<u>5,919</u>
Net income	<u><u>41,306</u></u>	<u><u>2,630</u></u>

This page does not form part of the statutory financial statements