

Charity Registration Number: 1196307

Ermin Gospel Hall Trust

Annual Report and Financial Statements
for the Year Ended 5 April 2024

Ermin Gospel Hall Trust

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Ermin Gospel Hall Trust

Reference and Administrative Details

Chairman	Mr. Ian Phillip Jones	
Trustees	Mr Darren Hill	Cessation Date on 7th March
	Mr Junior Simmonds	Appointment Date on 26th March 2024
	Mr Jerome Large	Appointment Date on 26th March 2024
	Mr Jarl Coldrick	Appointment Date on 26th March 2024
	Mr Jason Bidmead	
Charity Registration Number	1196307	
Principal Office	Morwenna 258 Stroud Road Gloucester GL4 0AU	
Accountants	Hinton Abbott Accountants 2 Kingsdown Orchard Swindon SN2 7RR	

Ermin Gospel Hall Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2024.

Structure, governance and management

Governing document

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

The Ermin Gospel Hall Trust is constituted by a Deed of Trust dated 30th September 1991 and amended by various Deeds and most recently by Deed of Variation dated 19 August 2014. The Trust was registered with the Charity Commission for England and Wales on 28th of October 2021 under Charity Registration Number: 1196307.

Recruitment and appointment of new trustees

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 2024 (2023: £nil).

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

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 Wheatridge 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 charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

Public benefit

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

Members of the congregation regularly go out and 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).

Members of the congregation who meet in the halls owned by The Ermin Trust as part of their outreach from The Ermin Trust, assist a separate charity - Rapid Relief Team UK - in providing meals and food boxes to the wider community including meals to the local hospital for the staff and the provision of food boxes to a number of local schools and welfare charities.

Ermin Gospel Hall Trust

Trustees' Report (continued)

Main activities and achievements

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

The Trust's main achievement this year has been the successful amalgamation of 2 other Gospel Hall Trusts Hall into the Ermin Gospel Hall Trust which marks a significant milestone in our ongoing efforts to provide quality spaces for our increasing community.

Plans for Future Periods

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

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preaching, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 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 Hall welcomes visitors and displays the times of Gospel preaching, 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 hall is a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

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

In addition to street preaching, members of the congregation have been actively involved in various outreach programs, this mainly includes working with the Rapid Relief Team to aid with local community events. We have donated a total of 265 food boxes to 12 local schools and food bank centres, some of these events for this year include the below:

- World Homeless Day, Gloucester City Mission Meal on 11/10/2023: Provided 60 Burger meals for those homeless and disadvantaged.
- Tewkesbury post flood clean-up Operation on 20/01/2024: Pathway clearing service for Tewkesbury Borough Council.
- Exercise Sabulite Training Event on 23/04/2024: Provided 240 meals across 2 days for an emergency services training event.

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

- We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).

Ermin Gospel Hall Trust

Trustees' Report (continued)

- We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).
- We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).
- The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
- Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

Funding

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

Financial review

Policy on reserves

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 are being paid by Wheatridge Gospel Hall Trust. 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 incoming resources or unexpected expenditure, by raising a funds appeal.

Free reserves at the year end were a deficit of £2,819.

The annual report was approved by the trustees of the charity on 11th Dec 2024 and signed on its behalf by:



.....
Mr. Ian Phillip Jones
Chairman and trustee

Ermin Gospel Hall Trust

Statement of Trustees Responsibilities

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

The law applicable to charities 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

All transactions have been reviewed and approved by two trustees.

Approved by the trustees of the charity on 11th Dec 2024 and signed on its behalf by:



Mr. Ian Phillip Jones
Chairman and trustee

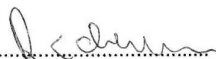
**Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory
Accounts of
Ermin Gospel Hall Trust
for the Year Ended 5 April 2024**

In order to assist you to fulfil your duties under the Charity Act 2011, we have prepared for your approval the accounts of Ermin Gospel Hall Trust for the year ended 5 April 2024 as set out on pages 7 to 13 from the Trust's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of Ermin Gospel Hall Trust, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Ermin Gospel Hall Trust and state those matters that we have agreed to state to the Trustees of Ermin Gospel Hall Trust, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Ermin Gospel Hall Trust and its Trustees as a body for our work or for this report.

It is your duty to ensure that Ermin Gospel Hall Trust has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Ermin Gospel Hall Trust. You consider that Ermin Gospel Hall Trust is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Ermin Gospel Hall Trust. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Ewa Radzikowska
FMAAT
Hinton Abbott Accountants
2 Kingsdown Orchard,
Hyde Road,
Swindon , SN2 7RR

Date: 5.11.2024

Ermin Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2	565,032	565,032
Total income		<u>565,032</u>	<u>565,032</u>
Expenditure on:			
Charitable activities	4	(13,649)	(13,649)
Total expenditure		<u>(13,649)</u>	<u>(13,649)</u>
Net income		<u>551,383</u>	<u>551,383</u>
Net movement in funds		551,383	551,383
Reconciliation of funds			
Total funds brought forward		335,700	335,700
Total funds carried forward	6	<u>887,083</u>	<u>887,083</u>
	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	2	1,536	1,536
Total income		<u>1,536</u>	<u>1,536</u>
Expenditure on:			
Charitable activities	4	(7,125)	(7,125)
Total expenditure		<u>(7,125)</u>	<u>(7,125)</u>
Net expenditure		<u>(5,589)</u>	<u>(5,589)</u>
Net movement in funds		(5,589)	(5,589)
Reconciliation of funds			
Total funds brought forward		341,289	341,289
Total funds carried forward	6	<u>335,700</u>	<u>335,700</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 and 2022 is shown in note 8.

The notes on pages 9 to 13 form an integral part of these financial statements.

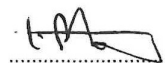
Ermin Gospel Hall Trust

(Registration number: 1196307)

Balance Sheet as at 5 April 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	5	889,902	334,902
Current assets			
Cash at bank and in hand		3,180	1,298
Creditors: Amounts falling due within one year		<u>(5,999)</u>	<u>(500)</u>
Net current (liabilities)/assets		<u>(2,819)</u>	<u>798</u>
Net assets		<u>887,083</u>	<u>335,700</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>887,083</u>	<u>335,700</u>
Total funds	6	<u>887,083</u>	<u>335,700</u>

11th Dec 2024 The financial statements on pages 7 to 13 were approved by the trustees, and authorised for issue on and signed on their behalf by:



 Mr. Ian Phillip Jones
 Chairman and trustee

Ermin Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2024

1 Accounting policies

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).

Incoming Resources

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 Ermin 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.

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.

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.

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.

Ermin Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

Tangible fixed assets

Tangible fixed assets (costing more than £100) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings Nil

Fund structure

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.

Going concern

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

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.

Trustees' remuneration and expenses

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

Wages and salaries

There are no employees (2023: none).

Ermin Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

2 Donations

	Unrestricted funds General £	Total funds £
Grant Income:		
Grant Income	565,032	565,032
Total for 2024	<u>565,032</u>	<u>565,032</u>
Total for 2023	<u>1,536</u>	<u>1,536</u>

3 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	511	511
Allocated support costs	5,500	5,500
Total for 2024	<u>6,011</u>	<u>6,011</u>
Total for 2023	<u>1,000</u>	<u>1,000</u>

4 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Light, Heat & Power	2,588	102
Accountancy Fees	5,500	1,000
Repairs and Maintenance	2,004	5,214
Insurance	3,046	809
Office Expenses	351	-
Cleaning	160	-
Total	<u>13,649</u>	<u>7,125</u>

Ermin Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

5 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 6 April 2023	334,902	334,902
Additions	<u>555,000</u>	<u>555,000</u>
At 5 April 2024	889,902	889,902
Depreciation		
At 5 April 2024	<u>-</u>	<u>-</u>
Net book value		
At 5 April 2024	<u>889,902</u>	<u>889,902</u>
At 5 April 2023	<u>334,902</u>	<u>334,902</u>

Land registry titles of the above property held are GR157136, GR 48788, GR355418, GR21846 and GR93349.

6 Funds

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
Unrestricted funds				
General	<u>335,700</u>	<u>565,032</u>	<u>(13,649)</u>	<u>887,083</u>
	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
Unrestricted funds				
Unrestricted general funds	<u>341,289</u>	<u>1,536</u>	<u>(7,125)</u>	<u>335,700</u>

7 Analysis of net funds

	At 6 April 2023 £	At 5 April 2024 £
Cash at bank and in hand	<u>1,298</u>	<u>1,298</u>
Net debt	<u>1,298</u>	<u>1,298</u>

Ermin Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

8 Related party transactions

There were no related party transactions in the year.