Charity Number 279817

Letton Hall Trust



Trustees' Report and Financial Statements 31st December 2025

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The trustees, present their report and accounts for the year ended 31st December 2025 . The accounts comply with the requirements of the Charities Act 2011, the trust deed, Financial Reporting Standard 102 and follow the recommendations in 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).

Reference and Administrative Information

Charity Name	Letton Hall Trust
Charity Number	279817
Charity Trustees	Mrs Ann Rayner (Chair) Mr Steve Rayner Mr Tim Hobday Mrs Sarah Hobday (Resigned 1stDec 2025)
Centre Managers	Jon Horrox
Registered Office and Principal Address	Letton Hall Shipdham Thetford Norfolk IP25 7SA
Bankers	National Westminster Bank plc
Independent Examiner	Adam James MAAT Eric Southwick & Co Accountants 51 The Avenue Seaham Co Durham SR7 8NS
Solicitors	Lloyd Jones & Co 8 – 10 Southbourne Grove Westcliffe on Sea Essex SS0 9UR

Structure and Organisation

Organisation

The organisation is an unincorporated trust, constituted under a trust deed dated 17th March 1980 and registered as a charity on 21st March 1980. The Trust is managed by the trustees who meet regularly to consider the progress of the Charity and to consider its future direction and activities. The day-to-day operation of the Trust is delegated to the Centre Managers who reports to the Chair of Trustees and is supported by the other members of staff.

Trustee Appointments

The Trust is governed by trustees who are selected from members of the Christian Community, with their wide base of Christian leadership, business and secular experience. The Trust aims to recruit trustees who have the requisite business and sector specific experience to be able to direct and manage the affairs of the Charity.

All trustees are inducted into the policies and procedures of the charity to ensure they are well equipped to fulfil their duties and in particular receive copies of:
The Trust Deed of the charity
The latest accounts of the charity

And are encouraged to read Charity Commission guidance notes CC3 –"The Essential Trustee – What you need to know".

Risk Management

The Trustees are aware of the recommendations to examine the major strategic, business and operational risks which the Trust faces. Procedures are in place to comply with statutory requirements such as Health and Safety legislation, for business continuity events and for the effective management of our staff and buildings.

Objectives and Activities

Charitable Objects

The objects of the Trust are:

i) The advancement of the Christian faith either in the United Kingdom or overseas
ii) The furtherance of religious or secular education
iii) The encouragement of missionary activities designed for the spread of Christian faith
iv) The relief of the poor and needy
v) The help and comfort of the sick and aged

The objectives of the Trust are achieved by way of a Christian Conference Centre, where young and old can come together and meet with Jesus Christ. The trust offers economically priced "catered for" and "self-catering" accommodation.

The Trustees are grateful for the continued efforts, assistance and support of our growing volunteer team which contributes to the success of Letton Hall Trust.

Public Benefit

The Trustees confirm that they have had due regard to the Charity Commission guidance on public benefit.

The Trustees believe that the Trust's objectives were set with the advancement of religion for public benefit in mind, and are actually achieved through the careful management of Letton Hall as a Christian Activity and Conference Centre. Specific public benefits include:-

Employment of local people and the involvement of local people on a voluntary basis in the maintenance of the property and the activities and ministry of Letton Hall. This includes youth teams gaining experience in Go-karting, archery, orienteering as team building activities in a safe residential environment.

The maintenance and beneficial utilisation of a previously poorly maintained and under-utilised Grade II listed building.

Achievements and Performance

Review of the Period

During 2025, Letton Hall experienced a busy and productive year. The Trust continued to deliver a varied programme of activities, including Afternoon Teas, Quiz Nights and two Murder Mystery evenings, supporting efforts to diversify income streams. Pop Up Café events and Takeaway Tuesdays also continued, contributing to ongoing exploration of a potential café in the Stables.

Funding secured in the previous year enabled the Trust to complete repairs to the first floor bathroom roof. Further work was undertaken to assess the feasibility of a new café venture; however, the costs required to establish this initiative have prevented progression at this stage. Similar financial constraints have also delayed planned repairs to the Go Kart track.

Income for the year improved slightly, supported by stronger guest numbers during the summer months. The Trust welcomed several new guest groups, although some long standing returning groups did not return this year. Operational costs—particularly wages, compliance requirements and supplier increases rose significantly and were not matched by corresponding increases in operational income.

Financial Review

The deficit of £79,474 (2024 surplus £10,266) was after taking into account another year of significant one-off maintenance projects which included further significant roof work. Donations included some grants towards facility improvements. The trustees recognise that future projects are dependent upon additional funding.

At 31st December 2025 the Trust had funds totaling £536,857 (2024: £616,331), of which £536,857 are unrestricted funds (2024: £616,331). £404,863 (2024: £423,157) has been raised during the year and £483,336 (2023: £412,891) has been expended as detailed in the notes to the accounts.

Reserves Policy

It is the policy of the Trustees to:

Retain sufficient free reserves to support the costs of running Letton Hall including governance for a three-month period.

In the longer term, the Trustees aim to build up sufficient reserves to fund the cost of maintaining and developing the property, land and facilities.

At 31st December 2025, there were unrestricted undesignated free reserves of £49,944 after taking account of fixed assets net of loans falling due within more than one year (2024: £70,952).

Principal Funding Source

The principal funding source is from the fees charged to the groups and individuals who attend the Conference Centre.

Plans for the Future

The Trust intends to strengthen its engagement with the local community and will continue to invest time in developing relationships with potential new guest groups. Norfolk and Suffolk schools remain a particular focus for future outreach.

The Trust is also exploring how best to support the small local church and encourage its involvement in the wider Letton Hall story.

The Trustees remain committed to operating efficiently and effectively, ensuring that resources are used appropriately and that the long-term sustainability of the Trust is maintained.

Independent Examiner
A resolution to reappoint Eric Southwick of Eric Southwick & Co Accountants will be proposed at the Annual General Meeting.

Responsibilities of the Trustees
Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently:
- make judgments and estimates that are prudent and reasonable:
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 existence.

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. 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.

Signed on behalf of the trustees

SRayner

Steve Rayner Date: 19/10/2026

Independent Examiner's Report to the Members of Letton Hall Trust

I report on the accounts of the charity for the year ended 31st December 2025, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 accounts 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 2011Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have 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.



Adam James MAAT
Eric Southwick & Co
Accountants
51 The Avenue
Seaham
Co Durham
SR7 8NS
Date: 15/10/2026

Eric Southwick & Co
A dns Company
Accountants & Charity Experts

Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31st December 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	3	16,499		16,499	32,213
Charitable activities	4	385,260	-	385,260	388,698
Other trading activities	5	2,104	-	2,104	2,245
Total		403,863	-	403,863	423,157
Expenditure on:					
Raising funds	6	1,543	-	1,543	1,783
Charitable activities	7	481,793	-	481,793	411,108
Total		483,336	-	483,336	412,891
Net income/(expenditure)		(79,474)	-	(79,474)	10,266
Transfers between funds		-	-	-	-
Net movement in funds		(79,474)	-	(79,474)	10,266
Reconciliation of Funds					
Total funds brought forward		616,331	-	616,331	606,064
Total funds carried forward		536,857	-	536,857	616,331

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 13 form part of these accounts.

Balance Sheet
As at 31st December 2025

	Notes	£	2025 £	£	2024 £
Fixed Assets					
Tangible assets	10		1,159,701		1,194,836
Total fixed assets			1,159,701		1,194,836
Current assets					
Stocks		9,250		8,875	
Debtors	11	12,411		14,575	
Cash at bank and in hand		96,584		113,628	
Total current assets		118,245		137,079	
Current Liabilities					
Creditors: Amounts falling due within one year	12	68,301		66,126	
Net current assets			49,944		70,952
Total assets less current liabilities			1,209,645		1,265,788
Creditors: Amounts falling due after more than one year	13		(672,788)		(649,457)
Net assets			536,857		616,331
The funds of the charity					
Unrestricted income funds	15		536,857		616,331
Total charity funds			536,857		616,331

The financial statements were approved by the trustees, authorised for issue and are signed on their behalf by:

SRayner

Steve Rayner

Date: 19/10/2026

The notes on pages 8 to 13 form part of these accounts.

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

a) The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

b) The Trust meets the definition of a public benefit entity under FRS 102

c) Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

d) There are no material uncertainties existing to suggest that the use of the going concern basis is inappropriate.

e) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.

f) Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

g) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

h) All incoming resources are included in the Statement of Financial Activities when the Trust is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
   i) Donations and legacies is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the Trust, are recognised when the charity becomes unconditionally entitled to the grant.
   ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
   iii) Other trading income from the shop is accounted for when earned.
   iv) Income and endowments from charitable activities is accounted for when the letting or activity takes place and deposits received during the year in respect of future periods are carried forward as deferred income.
   v) Investment income is included when receivable.

i) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
   i) Costs of generating funds comprise costs associated with attracting voluntary income, including costs of trading for fundraising purposes including the Trust's shop.
   ii) Expenditure on charitable activities comprises those costs incurred by the Trust in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
   iii) All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

j) All fixed assets are initially recorded at cost, however, the freehold property has been revalued.

Notes to the accounts (Continued)

1 Accounting policies(Continued)

k) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold property / improvements	1%, 5% and 10% straight line
Equipment	20% straight line
Household equipment	10% straight line

l) Stocks are valued at the lower of cost and net realisable value after due provision for obsolete, defective or out of date stock.

m) The Trust operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Trust. The annual contributions payable are charged to the Statement of Financial Activities.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

3 Income and endowments from: Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Other donations and grants	16,499		16,499	32,213

4 Income and endowments from: Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Fees received	364,078	-	364,078	368,944
Biomass rebate	21,182	-	21,182	19,755
Total	385,260	-	385,260	388,698

5 Income and endowments from: Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Shop income	2,104	-	2,104	2,245

6 Expenditure on: Raising funds

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Shop costs	1,543	-	1,543	1,783

Notes to the accounts (Continued)

7 Expenditure on: Charitable activities

	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Staff costs	185,659		185,659	182,079
Housekeeping	10,272	-	10,272	12,477
Catering	17,771	-	17,771	16,423
Events and activities	3,834	-	3,834	6,366
Insurance and rates	21,684	-	21,684	20,194
Light and heat	45,127	-	45,127	48,010
Repairs and maintenance	100,746		100,746	23,736
Telephone	3,155	-	3,155	2,960
General Expenses	4,855	-	4,855	3,271
Depreciation	38,822	-	38,822	38,989
Independent Examiner's fees	2,450	-	2,450	2,450
Professional fees	4,345		4,345	4,315
Bank charges and interest	(1,213)	-	(1,213)	831
Mortgage charges and interest	44,286	-	44,286	49,008
Total	481,793	-	481,793	411,108

8 Employee information

No employee received emoluments in excess of £60,000 during the year (2024: nil). Employee costs during the period were as follows:

	2025	2024
	£	£
Wages and salaries	175,165	173,104
Social security costs	5,582	4,212
Other pension costs	4,913	4,763
	185,659	182,079

The number of people employed during the period was as follows:

	2025	2024
	£	£
Conference centre staff	32	27

Notes to the accounts (Continued)

9 Trustee information

No trustee received remuneration (2024: none) or was reimbursed expenses (2024: nil) during the year.

10 Fixed Assets

	Freehold property at valuation £	Equipment £	Household equipment £	Total £
Cost or valuation				
At 1 January 2025	1,341,210	381,447	41,336	1,763,993
Additions	-	-	3,687	3,687
At 31 December 2025	1,341,210	381,447	45,023	1,767,680
At 1 January 2025	262,092	269,795	37,270	569,157
Charge for the year	9,795	27,858	1,169	38,822
At 31 December 2025	271,887	297,653	38,439	607,979
At 31 December 2025	1,069,323	83,794	6,584	1,159,701
At 31 December 2024	1,079,118	111,652	4,066	1,194,836

In respect of the assets stated at valuations, the comparable historical cost and depreciation values are as follows:

	2025 £	2024 £
Net book value of revalued tangible fixed assets	1,069,323	1,079,119
Historical cost to date	1,264,729	1,264,729
Accumulated depreciation to date	(224,593)	(215,473)
	1,040,136	1,049,256

Included within freehold property is £250,000 relating to land which is not being depreciated.

Freehold property was re-valued on an open market basis by the Trustees on 28 February 2007. The Trustees considered the valuation of the freehold property in 2013. The property is subject to ongoing maintenance and therefore the Trustees consider that the current net book value is not significantly different to the open market value.

Notes to the accounts (Continued)

11 Debtors

	2025	2024
	£	£
Fees due	7,294	10,636
Accrued income	-	-
Prepayments	5,117	3,939
	12,411	14,575

All debtors are repayable within one year of the balance sheet date.

No provision has been made for Gift Aid in respect of the year, this will be included when received.

12 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	20,920	26,911
Trade creditors	1,674	2,163
PAYE and social security	2,625	-
Deferred Income	7,500	-
VAT	12,008	9,759
Deposits held	15,141	18,458
Accruals	8,434	8,836
	68,301	66,126

13 Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	672,788	649,457
	672,788	649,457

14 Pensions

The Trust contributes to a defined contribution stakeholder pension scheme in respect of employees. Contributions made by the Trust during the year amounted to £4,913 (2024: £4,763).

Notes to the accounts (Continued)

15 Analysis of net assets between funds

		2025	2024
		£	£
Unrestricted funds			
Fixed assets	1,159,701		
Current assets	49,944		
Long term liabilities	(672,788)	536,857	616,331
		536,857	616,331

16 Related Parties

The charity did not have any related party transactions in the current or previous years.

17 Controlling Parties

The charity is controlled by the trustees

18 Other Information

The charity is an unincorporated trust with its registered office at Letton Hall, Shipdham, Thetford, Norfolk, IP25 7SA.