HARROW GOSPEL HALL TRUST

England & Wales · Charity number 1159074

Details

Status	Registered
Legal form	Trust
Registered	2014-11-05
Register	View on the Charity Commission register

Contact

Address	H G H T Synergy House Fakenham Road Morton on the Hill Norwich NR9 5SP
Phone	07767 821856

Activities

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; AND (B) ANY OTHER CHARITABLE PURPOSES CONNECTED WITH BRETHREN.

Activities: The provision and maintenance of places of public Christian worship, the arrangement of meetings for public worship, for the preaching of the gospel and for teaching of the principles and practice of Christianity.

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THROUGHOUT LONDON
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-05	£397,472	£11,598,612	-	-
2024-04-05	£9,632,031	£534,586	£11,273,754	0
2023-04-05	£0	£391,407	-	-
2022-04-05	£1,189,228	£877,728	£2,567,716	0
2021-04-05	£44,295	£66,493	-	-
2020-04-05	£758,726	£86,315	£2,278,414	0

Trustees

Name	Role	Appointed
CHARLES HUBERT KINGSTON		1993-06-29
LAUREN PAUL SMITH		2006-07-01
NEIL STUART PURDOM		1990-10-30
ROBERT MICHAEL JAY		2006-07-01
STUART PETER BARNES		1991-09-05

Accounts

Charity Registration No: 1159074

HARROW GOSPEL HALL TRUST
Report of the trustees and unaudited financial statements
For the period ended 5 October 2025

Harrow Gospel Hall Trust

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Harrow Gospel Hall Trust

Reference and administrative details
For the period ended 5 October 2025

Charity name	Harrow Gospel Hall Trust
Registered charity number	1159074
Trustees	Stuart Peter Barnes (Chair) Charles Hubert Kingston Neil Stuart Purdom Robert Michael Jay Lauren Paul Smith
Treasurer	Neil Stuart Purdom
Principal address	Synergy House Fakenham Hall Morton on the Hill Norwich NR9 5SP
Independent examiner	Jolene Upshall Mercer and Hole LLP Chartered Accountants Trinity Court Church Street Rickmansworth WD3 1RT
Accountant	Mercer and Hole LLP Chartered Accountants Trinity Court Church Street Rickmansworth WD3 1RT
Bankers	**Clydesdale & Yorkshire Bank (**Virgin Money) 154-158 Kensington High Street London W8 7RL

Harrow Gospel Hall Trust

Report of the trustees
For the period ended 5 October 2025

The Trustees present their report along with the financial statements of the Charity for the period 6th April 2024 to 5th October 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Trust Deed and the applicable law.

Structure, governance and management

Governing document
The charity is controlled by a Deed of Trust, and constitutes an unincorporated charity.

The Harrow Gospel Hall Trust is constituted by a Deed of Trust dated 12th September 1979 amended by various Deeds and most recently by a Deed of Variation dated 15th August 2014. The Trust was registered with the Charity Commission for England and Wales on 5th November 2014 under Charity Registration Number 1159074.

Recruitment and appointment of 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 from the charity in the period ended 5th October 2025 (2023-24: £nil). However some personal expenses were paid as set out in note 2.

The Trust operates a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. Trustees are selected according to their knowledge and experience in specialised fields and are expected to use that knowledge and experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing Trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees, who ensure that they read the Trust Deed and the relevant guidance for charity Trustees published by the Charity Commission. No new Trustees have been appointed during the 2024-25 period.

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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.

Trust Policies
The Policies adopted in 2015-16 and reviewed in 2017 covering Conflicts of Interest, Child Protection, Protection of Vulnerable Adults, Complaints, Financial Controls, Grant Making and Risks have been kept under review. No changes have been made during the 2024-25 period.

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The Trust has the following charitable purposes:

1. 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") whose Core Doctrine and whose proper purposes in furtherance of some of the aspects of that Core Doctrine ("Faith in Practice") is summarised in the two schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 15th August 2014.

2. The object of the charity is to provide gospel halls for the celebration of the Lord's Supper, gospel preaching and addresses on the Word of God and other meetings of a Christian religious character according to the injunctions contained in the Holy Scriptures of those Christians forming part of the above-mentioned world-wide fellowship who hold and practice the teachings of Christ and His Apostles contained in the Holy Scriptures, as expounded by His servants the Ministers of the Lord in the Recovery.

Main Activities

The Trust provides and maintains Gospel Halls for the religious activities of Christians often referred to as "Brethren". Details of the origin, teachings, and way of life of the brethren can be found on their website: www.plymouthbrethrenchristianchurch.org.

Funds distribution

Following the sale of the Ridgeway site in March 2024, the distribution of funds to other Trusts with similar purposes mentioned in the Trustees' report for 2016-17, halted in 2017-18, has been resumed in the 2024-25 period. A total of £3,709,764 has been distributed to 24 different qualifying trusts, and most of the surplus has been passed to the Central Gospel Hall Trust for onward distribution to other Gospel Hall Trusts where there is need in accordance with the Trust's purposes. Sufficient funds have been retained to cover all anticipated expenses during the remainder of the Trust's continuance.

Public benefit

Support of the activities of the Rapid Relief Team, (an independent charity providing assistance and relief in many situations globally) by volunteers from the Harrow congregation has continued during the current year in conjunction with volunteers based in nearby areas. Support of the preaching of the gospel in the streets has been revived as lockdown restrictions have been discontinued.

The trustees of the Harrow Gospel Hall Trust confirm that they have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commissioners' general guidance to charities on public benefit.

The life of a Christian

The following points are an extract from Schedule 1 of the 2014 Deed of Variation to the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to the public benefit;

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 to 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, consistently with these principles, we should give our time, talents and money to assist those in need in the wider community, insofar as is reasonable given our abilities and our available resources {Matt 7:12, Matt 22:39, Eph 4:28).

Funding

In general funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift-aid is also claimed on relevant gifts. The Trust has received no voluntary income during the 2024-25 financial period.

Achievement and performance

Charitable activities

So far as practical, the normal activities of the Trust were maintained throughout the year, primarily in conjunction with those of the Watford congregation.

Financial review

Financial position

Excluding grants to affiliated trusts, in the period ended 5th October 2025, the Trust had a surplus of income over expenditure. Total voluntary income received during the period was £Nil (2024: £Nil). Deposit interest of £397,472 was received during the period (2023-24 £21,719.

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 its size and the level of financial commitments. With the disposal of the Ridgeway site, the Trust is now in a period of closure.

Free reserves at the period end were £72,614 (2024 - £11,273,754).

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 and the provisions of the Trust Deed require 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS102);

- make judgments 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;
- 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 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. Apart from regular amounts paid by direct debit, all transactions have been reviewed and approved by at least 2 trustees.

On behalf of the board

N S Purdom
Trustee
Date

Independent Examiner's Report to the trustees
For the period ended 5 October 2025

I report to the charity trustees on my examination of the accounts of the Harrow Gospel Hall Trust (the Trust) for the period ended 5 October 2025 which are set out on pages 7 to 15.

Responsibilities and basis of report
As the Charity's trustees 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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.

Jolene Upshall FCA
For and on behalf of Mercer & Hole LLP
Chartered Accountants

…………………………….

Trinity Court
Church Street
Rickmansworth
WD3 1RT

Harrow Gospel Hall Trust

Statement of financial activities
For the period ended 5 October 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies:					
Grants from Affiliated Trusts		-	-	-	-
Investments:					
Bank interest		397,472	-	397,472	21,719
Other Income:					
Other Income		-	-	-	37,766
Gain on disposal of tangible fixed asset		-	-	-	9,572,546
Total		397,472	-	397,472	9,632,031
Expenditure on:					
Charitable activities					
Grants to affiliated trusts		11,589,765	-	11,589,765	-
Maintenance		-	-	-	55,713
Running expenses		274	-	274	138,685
Insurance		-	-	-	8,291
Legal and professional		-	-	-	326,643
Bank charges		363	-	363	144
Refurbishment costs		-	-	-	710
Governance costs					
Independent examiner's fee		8,210	-	8,210	4,400
Total	**4**	11,598,612	-	11,598,612	534,586
Net income/(expenditure)		(11,201,140)	-	(11,201,140)	9,097,445
Net movement in funds		(11,201,140)	-	(11,201,140)	9,097,445
Reconciliation of funds					
Total funds brought forward		11,273,754	-	11,273,754	2,176,309
Total funds carried forward		72,614	-	72,614	11,273,754

The notes on pages 10 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.

All income and expenditure in the prior year was unrestricted.

Harrow Gospel Hall Trust

Balance Sheet
For the period ended 5 October 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets		-	-
Current assets			
Prepayments and accrued income		-	12,574
Cash at bank and in hand		76,614	11,301,066
		76,614	11,313,640
Current liabilities			
Creditors: amounts falling due within one year:			
Trade creditors		-	(35,486)
Accruals and deferred income		(4,000)	(4,400)
		(4,000)	(39,886)
Net current assets		72,614	11,273,754
Total assets less current liabilities		72,614	11,273,754
Net assets		72,614	11,273,754
Funds			
Unrestricted income fund		72,614	11,273,754
Restricted funds		-	-
Total unrestricted funds	6	72,614	11,273,754

The unaudited financial statements were approved and authorised for issue by the Harrow Gospel Hall Trust on ……………………… and signed on their behalf by

S. P. Barnes

The notes on pages 10 to 16 form part of these financial statements

Statement of Cash Flows

For the year ended 5 October 2025

	Note	2025 £	2024 £
Cash flows from operating activities	**8**	(11,621,924)	(454,803)
Cash flows from investing activities			
Sale of disposed assets		-	11,025,000
Interest income		397,472	21,179
Net cash from investing activities		397,472	11,046,719
Cash flows from financing activities			
Cash used in financing activities		-	-
Net cash from financing activities		-	-
(Decrease) / Increase in cash and cash equivalents in the year		(11,224,452)	10,591,916
Total cash and cash equivalents at 6 April 2024		11,301,066	709,150
Total cash and cash equivalents at 5 October 2025		**76,614**	**11,301,066**

1. Accounting policies

1.1 General information and basis of preparation

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

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.

Harrow Gospel Hall Trust is a trust in England. The nature of the charity's operations and principal activities are detailed in the report to trustees on pages 2-5.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Reporting period

The charity's accounting reference date has been extended in the period to 5 October 2025. The amounts presented in the financial statements (including the related notes) are not entirely comparable with the prior periods.

1.3 Income

Donations are recognised in the year in which the charity is entitled to and certain 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.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

1.3 Income (continued)

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 Harrow 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.

1.4 Expenditure

Expenditure is included on an accruals basis. Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.5 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. 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	3⅓% straight line
Equipment	25% straight line

With the preparation of the accounts on a break up basis, no further fixed assets remain.

1.7 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.

1.8 Concessionary loans

Concessionary loans include those receivable and payable to a third parties which are interest free and are made to advance charitable purposes. All loans are repayable on demand within one year, the loan is measured at the transaction price. There are no outstanding loans.

1.9 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.

1.10 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.11 Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.12 Going concern

As at the date of these financial statements, the Trustees of the charity have made the decision to wind up operations in this entity. The financial statements are therefore prepared on a cessation basis.

1.13 **Judgements and key sources of estimation uncertainty**

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

The charity depreciated tangible assets over their estimated useful lives. The estimation of the useful lives of assets was based on expectations about future use and therefore required estimates and assumptions to be applied by the trustees. The actual lives of these assets varied depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes. They are all now disposed of.

2. Trustees' expenses

During the year, trustees incurred £274 worth of running expenses which were reimbursed by the charity (2024: £710).

3. Wages and salaries

There are no employees (2024: none).

4. Expenditure

	Meeting rooms £	Other charitable activities £	2025 £	2024 £
Direct costs	-	11,590,402	11,590,402	525,187
Governance costs	-	8,210	8,210	4,400
	-	11,598,612	11,598,612	529,587

Governance costs include £nil (2024: £4,400) in respect of independent auditor's fees and £4,000 (2024: £nil) in respect of independent examiner's fees.

5. Net expenditure for the year

Net expenditure is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets	-	16,114

6. Analysis of net assets between funds

6.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	-	-
Current assets	76,614	-	76,614
Current liabilities	(4,000)	-	(4,000)
Total funds	72,614	-	72,614

6.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	-	-
Current assets	11,318,640	-	11,318,640
Current liabilities	(39,886)	-	(39,886)
Total funds	11,278,754	-	11,278,754

7. Movement in funds

7.1 Current year

	Balance at 6 April 2024 £	Income £	Expenditure £	Realised/ unrealised gains and losses £	Balance at 5 October 2025 £
Restricted funds					
	-	-	-	-	-
Unrestricted funds	11,273,754	397,472	(11,598,612)	-	72,614
Total funds	**11,273,754**	397,472	(11,598,612)	**-**	**72,614**

7. Movement in funds (continued)

7.2 Prior year

	Balance at 6 April 2023	Income	Expenditure	Realised/ unrealised gains and losses	Balance at 5 April 2024
	£	£	£	£	£
Restricted funds					
	-	-	-	-	-
Unrestricted funds	2,176,309	9,632,031	(529,586)	-	11,278,754
Total funds	**2,176,309**	**9,632,031**	**(529,586)**	**-**	**11,278,754**

The unrestricted funds are available to be spent on any purposes in furtherance of the trust's charitable objects.

8. Reconciliation of net movements in funds to net cash flow from operating activities

	2024 £	2024 £
Net movement in funds	(11,201,140)	9,097,445
Adjustments for:		
Deduct interest income classified under investing activities	(397,472)	(21,719)
Gain on disposal of tangible fixed assets	-	(9,572,546)
Depreciation on fixed assets	-	16,114
Movement in working capital:		
Decrease / (increase) in debtors	12,574	(6,332)
Increase / (decrease) in creditors	(35,886)	32,235
Net cash used in operating activities	**(11,621,924)**	**(454,803)**

9. Volunteers

Harrow 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.

10. Transactions with related parties

During the period, grants totalling £nil (2023-24: £nil) were paid to related parties.

During the period, grants totalling £nil (2023-24: £nil) were received from related parties.

Accounts

Charity Registration No: 1159074

HARROW GOSPEL HALL TRUST
Trustees report and financial statements
For the year ended 5 April 2024

Harrow Gospel Hall Trust

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Harrow Gospel Hall Trust

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For the year ended 5 April 2024

Charity name	Harrow Gospel Hall Trust
Registered charity number	1159074
Trustees	Stuart Peter Barnes (Chair) Charles Hubert Kingston Neil Stuart Purdom Robert Michael Jay Lauren Paul Smith
Treasurer	Neil Stuart Purdom
Principal address	Synergy House Fakenham Road Morton on the Hill Norwich NR9 5SP
Registered Auditor	Jolene Upshall Mercer and Hole LLP Chartered Accountants Trinity Court Church Street Rickmansworth WD3 1RT
Accountant	Mercer and Hole LLP Chartered Accountants Trinity Court Church Street Rickmansworth WD3 1RT
Bankers	Clydesdale & Yorkshire Bank (Virgin Money) 154-158 Kensington High Street London W8 7RL
Solicitors	Boyes Turner LLP Abbots House Abbey Street Reading RG1 3BD

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For the year ended 5 April 2024

The Trustees present their report along with the audited 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 in note 1 and comply with the Trust Deed and the applicable law.

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The Trust has the following charitable purposes:

1. 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") whose Core Doctrine and whose proper purposes in furtherance of some of the aspects of that Core Doctrine ("Faith in Practice") is summarised in the two schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 15th August 2014.

2. The object of the charity is to provide gospel halls for the celebration of the Lord's Supper, gospel preaching and addresses on the Word of God and other meetings of a Christian religious character according to the injunctions contained in the Holy Scriptures of those Christians forming part of the above-mentioned world-wide fellowship who hold and practice the teachings of Christ and His Apostles contained in the Holy Scriptures, as expounded by His servants the Ministers of the Lord in the Recovery.

Main Activities

The Trust provides and maintains Gospel Halls for the religious activities of Christians often referred to as "Brethren". Details of the origin, teachings, and way of life of the brethren can be found on their website: www.plymouthbrethrenchristianchurch.org.

Funds distribution

The distribution of funds to other Trusts with similar purposes mentioned in the Trustees' report for 2016-17, halted in 2017-18, has not been further continued in the 2023-24 year in order to conserve funds for necessary expenditure. However, in view of the sale of the Ridgeway site the trustees intend to distribute the proceeds to other Gospel Hall Trusts where members of the former Harrow congregation have relocated. It is anticipated that any surplus will be passed to the Central Gospel Hall Trust for onward distribution to other Gospel Hall Trusts where there is need in accordance with the Trust’s purposes. Since, with the relocation of the congregation and disposal of the Ridgeway site, the Trust’s purposes are no longer applicable, the Trustees intend to wind up the Trust as soon as practical and certainly within the next year.

Marketing and sale of main gospel hall site

In view of the refusal of planning permission and dismissal of the trust’s appeal for redevelopment of the Ridgeway Gospel Hall site, and the extent of local opposition to the proposal, it was decided not to pursue this further. After due consideration and taking advice, a twin-track approach to the market was adopted, using one agent to approach property developers and two others to approach institutional prospects. This led to a number of offers for the site, but before any offer could be agreed, an approach was received from Harrow Council, stating that they wished to buy the site for a Special Needs school and were in a position to proceed rapidly. After negotiation a price of £11,025,000 was agreed. Professional advice was sought as to whether this was the best price obtainable in the current state of the property market, and this was confirmed. A meeting of the Congregation was convened on 28/02/2024 (a quorate congregation being drawn from those who had attended meetings at the hall during the previous year) to ratify the sale, and completion took place on 14/03/2024.

Public benefit

Support of the activities of the Rapid Relief Team, (an independent charity providing assistance and relief in many situations globally) by volunteers from the Harrow congregation has continued during the current year in conjunction with volunteers based in nearby areas. Support of the preaching of the gospel in the streets has been revived as lockdown restrictions have been discontinued.

The trustees of the Harrow Gospel Hall Trust confirm that they have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commissioners' general guidance to charities on public benefit.

The life of a Christian

The following points are an extract from Schedule 1 of the 2014 Deed of Variation to the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to the public benefit;

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 to 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, consistently with these principles, we should give our time, talents and money to assist those in need in the wider community, insofar as is reasonable given our abilities and our available resources {Matt 7:12, Matt 22:39, Eph 4:28).

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift-aid is also claimed on relevant gifts. The Trust has received no income during the 2023-24 financial year.

Achievement and performance

Charitable activities

So far as practical, the normal activities of the Trust were maintained throughout the year, primarily in conjunction with those of the Watford congregation.

Financial review

Financial position

In the year ended 5th April 2024 the Trust had a surplus of income over expenditure. Total voluntary income received during the year was £Nil (2023: £Nil). Proceeds of £11,025,000 were received from the disposal of the Ridgeway site, and deposit interest of £21,718 was received during the year (2022-23 £Nil).

The principal expenses during the 2023-24 year were:

- Legal and professional fees incurred in connection with the sale of the Ridgeway Site.
- Ongoing expenses on security measures installed following the unlawful occupation of the Ridgeway Gospel Hall site during the 2019-2020 financial year.
- Maintenance of the building and grounds. A substantial part of this was necessitated by a water leak in a remote part of the site which was not observed for some weeks and caused considerable damage to the air conditioning system. Some costs were recovered under the Trust's insurance policy.

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 its size and the level of financial commitments. The Trust aims to ensure that the charity will be able to continue to fulfil its charitable objectives at all times by holding sufficient funds in a current account to cover day-to-day expenditure, plus an allowance for any urgent repairs and capital expenditure that may arise. Following the sale of the Trust's site at 265 The Ridgeway in March 2024, the proceeds were added to the residue from the grant from Elm Park Gospel Hall Trust during the 2021-22 financial year. The reserves held at the year-end therefore substantially exceeded the Trust's needs, and the Trustees intend to distribute them to other Trusts in need of funds during the 2024-25 year.

Free reserves at the year-end were £11,278,754 (2023 - £707,741).

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 and the provisions of the Trust Deed require 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS102);
- make judgments 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;
- 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 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. Apart from regular amounts paid by direct debit, all transactions have been reviewed and approved by at least 2 trustees.

On behalf of the board

N S Purdom
Trustee
Date

Harrow Gospel Hall Trust

Independent Auditor's Report to the trustees
For the year ended 5 April 2024

Opinion

We have audited the financial statements of the Harrow Gospel Hall Trust (the 'charity') for the year ended 5 April 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including 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 financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2024, and of its incoming resources and application of resources, including its income and expenditure, 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 charity 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

In auditing the financial statements, we have concluded that the trustees' use of the break up basis of accounting in the preparation of the financial statements is appropriate.

The charity's assets and liabilities have been reviewed, and it is anticipated that the liabilities can be met from the charity's remaining resources. There are no significant uncertainties regarding the ability to meet outstanding obligations during the wind-up period.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 charity'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 liquidate the charity or 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 regulations made under section 154 of that Act.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design proceduresin line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

We gained an understanding of the legal and regulatory framework applicable to the charity and the environment in which it operates and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statementsand the financial report (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate entries including journals to overstate revenue or understate expenditure and management bias in accounting estimates.

Audit procedures performed by the engagement team included:

- discussions with management, including considerations of known or suspected instances of non-compliance with laws and regulations and fraud;
- gaining an understanding of management's controls designed to prevent and detect irregularities; and
- identifying and testing journal entries.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-andassurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-foraudit.aspx. This description forms part of our auditor's report.

Other matters which we are required to address

Without modifying our opinion, we draw your attention to note 1.1 of the accounting policies of the financial statements and the fact that the comparative information was unaudited.

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 auditor's 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.

Jolene Upshall FCA (Senior Statutory Auditor)
For and on behalf of Mercer & Hole LLP
Chartered Accountants

…………………………….

Trinity Court
Church Street
Rickmansworth
WD3 1RT

Harrow Gospel Hall Trust

Statement of financial activities
For the year ended 5 April 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds Unaudited 2023 £
Income and endowments from:					
Donations and legacies:					
Grants from Affiliated Trusts		-	-	-	-
Investments:					
Bank interest		21,719	-	21,719	-
Other Income:					
Other Income		37,766	-	37,766	-
Gain on disposal of tangible fixed assets		9,572,546	-	9,572,546	-
Total		9,632,031	-	9,632,031	-
Expenditure on:					
Charitable activities					
Maintenance		55,713	-	55,713	5,399
Running expenses		138,685	-	138,685	22,323
Insurance		8,291	-	8,291	1,798
Legal and professional		326,643	-	326,643	354,744
Bank charges		144	-	144	7
Travelling expenses		-	-	-	756
Refurbishment costs		710	-	710	-
Governance costs					
Audit fee		4,400	-	4,400	6,380
Total	**4**	534,586	-	534,586	391,407
Net income/(expenditure)		9,097,445	-	9,097,445	(391,407)
Net movement in funds		9,097,445	-	9,097,445	(391,407)
Reconciliation of funds					
Total funds brought forward		2,176,309	-	2,176,309	2,567,716
Total funds carried forward		11,273,754	-	11,273,754	2,176,309

The notes on pages 12 to 19 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.

All income and expenditure in the prior year was unrestricted.

Harrow Gospel Hall Trust

Balance Sheet
For the year ended 5 April 2024

	Notes	2024 £	Unaudited 2023 £
Fixed assets			
Tangible fixed assets	**5**	-	1,468,568
Current assets			
Prepayments and accrued income		12,574	6,242
Cash at bank and in hand		11,301,066	709,150
		11,313,640	715,392
Current liabilities			
Creditors: amounts falling due within one year:			
Trade creditors		(35,486)	(2,782)
Accruals and deferred income		(4,400)	(4,869)
		(39,886)	(7,651)
Net current assets		11,273,754	707,741
Total assets less current liabilities		11,273,754	2,176,309
Net assets		11,273,754	2,176,309
Funds			
Unrestricted income fund		11,273,754	2,176,309
Restricted funds		-	-
Total unrestricted funds	**7**	11,273,754	2,176,309

The financial statements were approved and authorised for issue by the Harrow Gospel Hall Trust on …………………….. and signed on their behalf by

S. P. Barnes

Statement of Cash Flows

For the year ended 5 April 2024

	Note	2024 £	2023 £
Cash flows from operating activities	**9**	(454,803)	(404,349)
Cash flows from investing activities			
Sale of disposed assets		11,025,000	-
Interest income		21,719	-
Net cash from investing activities		11,046,719	(404,349)
Cash flows from financing activities			
Cash used in financing activities		-	-
Net cash from financing activities		-	-
(Decrease) / Increase in cash and cash equivalents in the year		10,591,916	(404,349)
Total cash and cash equivalents at 6 April 2023		709,150	1,113,499
Total cash and cash equivalents at 5 April 2024		**11,301,066**	**709,150**

The notes on pages 14 to 21 form part of these financial statements

1. Accounting policies

1.1 General information and basis of preparation

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

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.

Harrow Gospel Hall Trust is a trust in England. The nature of the charity's operations and principal activities are detailed in the report to trustees on pages 2-5.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a break up basis. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

In the prior period, the charity claimed exemption from audit under the Charities Act 2011 and therefore the comparative results presented in these financial statements are unaudited.

1.2 Income

Donations are recognised in the year in which the charity is entitled to and certain 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.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

1.2 Income (continued)

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 Harrow 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. Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. 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	3⅓% straight line
Equipment	25% straight line

Depreciation is being provided on the cost of the gospel hall at The Ridgeway, North Harrow, after excluding the cost of the site purchase, the roadworks and the football pitch. The property is registered under the title number NGL758049. Assets under construction are not depreciated until they are brought into use, at which time they are transferred to Freehold Buildings.

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 Concessionary loans

Concessionary loans include those receivable and payable to a third parties which are interest free and are made to advance charitable purposes. All loans are repayable on demand within one year, the loan is measured at the transaction price.

1.8 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.

1.9 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.10 Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.11 Going concern

As at the date of these financial statements, the Trustees of Harrow Gospel Hall Trust have assessed the charity's ability to continue as a going concern. The charity has made the decision to wind up its operations within the next 12 months.

Given this decision, the Trustees do not consider it appropriate to prepare the financial statements on a going concern basis. Instead, the financial statements have been prepared on a break up basis, which reflects the expected wind-up of the charity's operations and the realization of its assets and settlement of its liabilities.

1.12 **Judgements and key sources of estimation uncertainty**

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

The charity depreciates tangible assets over their estimated useful lives. The estimation of the useful lives of assets is based on expectations about future use and therefore requires estimates and assumptions to be applied by the trustees. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes.

Judgement is applied by trustees when determining the residual values for tangible fixed assets. When determining the residual value the trustees aim to assess the amount that the charity would currently obtain for the disposal of the asset, if it were already of the condition expected at the end of its useful economic life. Where possible this is done with reference to external market prices.

2. Trustees' expenses

During the year, trustees incurred £710 worth of refurbishment expenses which were reimbursed by the charity (2023: 756).

3. Wages and salaries

There are no employees (2023: none).

4. Expenditure

	Meeting rooms £	Other charitable activities £	2024 £	2023 £
Direct costs	-	525,187	525,187	385,027
Governance costs	-	4,400	4,400	6,380
	-	529,587	529,587	391,407

Governance costs include £4,400 (2023: £nil) in respect of independent auditor's fees and £nil (2023: £4,200) in respect of independent examiners' fees.

5. Tangible fixed assets

(Being the property 265 The Ridgeway, Harrow HA2 7DA, Registered Title no NGL758049)

	Freehold property & refurbishment	Furniture, fixtures & fittings	Total
	£	£	£
Cost			
At 6 April 2023	1,735,331	3,393	1,738,724
Additions	-	-	-
Disposals	(1,735,331)	(3,393)	(1,738,724)
Carried forward at 5 April 2024	-	-	-
Depreciation			
Brought forward at 6 April 2023	266,804	3,352	270,156
Charge for the year	16,073	41	16,114
Disposals	(282,877)	(3,393)	(286,270)
Carried forward at 5 April 2024	-	-	-
Net book value			
At 5 April 2024	**-**	**-**	**-**
At 5 April 2023	**1,468,527**	**41**	**1,468,568**

6. Net expenditure for the year

Net expenditure is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	16,114	17,227

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	-	-
Current assets	11,318,640	-	11,318,640
Current liabilities	(39,886)	-	(39,886)
Total funds	11,278,754	-	11,278,754

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,468,568	-	1,468,568
Current assets	715,392	-	715,392
Current liabilities	(7,651)	-	(7,651)
Total funds	2,176,309	-	2,176,309

8. Movement in funds

8.1 Current year

	Balance at 6 April 2023 £	Income £	Expenditure £	Realised/ unrealised gains and losses £	Balance at 5 April 2024 £
Restricted funds					
	-	-	-	-	-
Unrestricted funds	2,176,309	9,632,031	(529,586)	-	11,278,754
Total funds	**2,176,309**	**9,632,031**	**(529,586)**	**-**	**11,278,754**

8. Movement in funds (continued)

8.2 Prior year

	Balance at 6 April 2022	Income	Expenditure	Realised/ unrealised gains and losses	Balance at 5 April 2023
	£	£	£	£	£
Restricted funds					
	-	-	-	-	-
Unrestricted funds	2,567,716	-	(391,407)	-	2,176,309
Total funds	**2,567,716**	**-**	**(391,407)**	**-**	**2,176,309**

The unrestricted funds are available to be spent on any purposes in furtherance of the trust's charitable objects.

9. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net movement in funds	9,097,445	(391,407)
Adjustments for:		
Deduct interest income classified under investing activities	(21,719)	-
Gain on disposal of tangible fixed assets	(9,572,546)	-
Depreciation on fixed assets	16,114	17,227
Movement in working capital:		
Decrease / (increase) in debtors	(6,332)	(91)
Increase / (decrease) in creditors	32,235	(30,078)
Net cash used in operating activities	**(454,803)**	**(404,349)**

10. Volunteers

Harrow 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. Transactions with related parties

During the year, grants totalling £nil (2022-23: £nil) were paid to related parties.

During the year, grants totalling £nil (2022-23: £nil) were received from related parties.

Accounts

Charity Registration No: 1159074

HARROW GOSPEL HALL TRUST
Report of the trustees and unaudited financial statements
For the year ended 5 April 2022

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Harrow Gospel Hall Trust

Reference and administrative details
For the year ended 5 April 2022

Charity name	Harrow Gospel Hall Trust
Registered charity number	1159074
Trustees	Stuart Peter Barnes (Chair) Charles Hubert Kingston Neil Stuart Purdom Robert Michael Jay Lauren Paul Smith
Treasurer	Neil Stuart Purdom
Principal address	265 The Ridgeway North Harrow Harrow HA2 7DA
Independent examiner	Alexander J. Bell Mercer and Hole LLP Chartered Accountants Trinity Court Church Street Rickmansworth WD3 1RT
Accountant	Mercer and Hole LLP Chartered Accountants Trinity Court Church Street Rickmansworth WD3 1RT
Bankers	**Clydesdale & Yorkshire Bank (**Virgin Money) 154-158 Kensington High Street London W8 7RL

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 in note 1 and comply with the Trust Deed and the applicable law.

Structure, governance and management

Governing document

The charity is controlled by a Deed of Trust, and constitutes an unincorporated charity.

The Harrow Gospel Hall Trust is constituted by a Deed of Trust dated 12th September 1979 amended by various Deeds and most recently by a Deed of Variation dated 15th August 2014. The Trust was registered with the Charity Commission for England and Wales on 5th November 2014 under Charity Registration Number 1159074.

Recruitment and appointment of 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 from the charity in the year ended 5th April 2022 (2021: £nil). However some personal expenses were claimed as set out in note 2.

The Trust operates a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. Trustees are selected according to their knowledge and experience in specialised fields and are expected to use that knowledge and experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing Trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees, who ensure that they read the Trust Deed and the relevant guidance for charity Trustees published by the Charity Commission. No new Trustees have been appointed during the 2021-22 year.

Organisational structure

All major decisions, including those of a financial nature, are made by the Board of Trustees at their regular meetings, which are generally held approximately at monthly intervals. Owing to the current geographical distribution of the trustees, most meetings have been held by teleconference or video conference. More minor decisions may be made by individual Trustees in their particular field of responsibility.

Wider network

The Trustees maintain informal links with Trustees of similar Trusts, such as Elm Park Gospel Hall Trust, with a view to pooling experience considered useful in pursuing the objects of the Trust.

Trust Policies

Trust Policies

The Policies adopted in 2015-16 and reviewed in 2017 covering Conflicts of Interest, Child Protection, Protection of Vulnerable Adults, Complaints, Financial Controls, Grant Making and Risks have been kept under review. No changes have been made during the 2021-2022 year.

Objectives and activities

Objectives and aims

The Trust has the following charitable purposes:

1. 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") whose Core Doctrine and whose proper purposes in furtherance of some of the aspects of that Core Doctrine ("Faith in Practice") is summarised in the two schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 15th August 2014.

2. The object of the charity is to provide gospel halls for the celebration of the Lord's Supper, gospel preaching and addresses on the Word of God and other meetings of a Christian religious character according to the injunctions contained in the Holy Scriptures of those Christians forming part of the above-mentioned world-wide fellowship who hold and practice the teachings of Christ and His Apostles contained in the Holy Scriptures, as expounded by His servants the Ministers of the Lord in the Recovery.

Main Activities

The Trust provides and maintains Gospel Halls for the religious activities of Christians often referred to as "Brethren". Details of the origin, teachings, and way of life of the brethren can be found on their website: www.plymouthbrethrenchristianchurch.org .

Since the unlawful occupation by travellers of the site of the Trust's main Gospel Hall in 2019, use of this hall has been discontinued on security grounds and the additional activities by members of the congregation have been carried out in conjunction with the Watford congregation. Whilst the Covid-19 pandemic and subsequent restrictions imposed by the Government have obviously affected these activities, the trustees do not consider that this will have any effect on the ability of the trust to continue as a going concern.

Funds distribution

The distribution of funds to other Trusts with similar purposes mentioned in the Trustees' report for 2016--17, halted in 2017-18, has not been further continued in the 2021-22 year in order to conserve funds for necessary expenditure.

Marketing of main gospel hall site

The work reported in previous years on producing a comprehensive development proposal for the site has continued during the 2021-22 year. The planning application lodged in April 2020 came before Harrow Council's planning committee in September 2021 and was refused. Following the refusal advice was sought from competent professional sources as to the likelihood of success at appeal, and in the light of that advice the decision was taken to proceed. Whilst this has involved substantial expenditure on professional fees, the Trustees remain of the view, after professional advice, that the development proposals will achieve a substantial uplift in the value of the site and provide the best outcome for the Trust's beneficiaries.

Public benefit

Support of the activities of the Rapid Relief Team, (an independent charity providing assistance and relief in many situations globally) by volunteers from the Harrow congregation has continued during the current year in conjunction with volunteers based in nearby areas. Support of the preaching of the gospel in the streets has largely had to be discontinued in response to government-imposed lockdowns

The trustees of the Harrow Gospel Hall Trust confirm that they have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commissioners' general guidance to charities on public benefit.

The life of a Christian

The following points are an extract from Schedule 1 of the 2014 Deed of Variation to the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to the public benefit;

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 to 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, consistently with these principles, we should give our time, talents and money to assist those in need in the wider community, insofar as is reasonable given our abilities and our available resources {Matt 7:12, Matt 22:39, Eph 4:28).

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift-aid is also claimed on relevant gifts. A grant of £1,189,186 was received from Elm Park Gospel Hall Trust during the 2021-22 year. This amount derived from the sale by Elm Park of their valuable site at 6-8 Elm Park Road, Pinner. Whilst an income of this amount would normally require the accounts to be audited, in view of the exceptional circumstances which led to this situation, the Charity Commission has granted a dispensation to allow exemption from audit on this occasion.

Achievement and performance

Charitable activities

So far as practical, the normal activities of the Trust were maintained throughout the year, primarily in conjunction with those of the Watford congregation. Owing to the Covid-19 pandemic and consequent restrictions, normal activities were severely limited in the early part of the year, but distribution of food parcels to charities for the homeless was undertaken.

Financial review

Financial position

In the year ended 5th April 2022 the Trust had a surplus of income over expenditure. Total voluntary income received during the year was £1,189,220 (2021: £40,000) including a grant of £1,189,186 received from Elm Park Gospel Hall Trust during the year, being part of the proceeds of the sale of one of their Gospel Halls.

The principal expenses during the 2021-22 year were:

- Legal and professional fees incurred in connection with the planning application for redevelopment of the Ridgeway Gospel Hall.
- A grant to Elm Park Gospel Hall Trust to cover the running expenses of their Gospel Hall
- Ongoing expenses on security measures installed following the unlawful occupation of the Ridgeway Gospel Hall site during the 2019-2020 financial year.
- Maintenance of the building and grounds.

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 its size and the level of financial commitments. The Trust aims to ensure that the charity will be able to continue to fulfil its charitable objectives at all times by holding sufficient funds in a current account to cover day-to-day expenditure, plus an allowance for any urgent repairs and capital expenditure that may arise. The reserves held at the year-end substantially exceed this requirement owing to the grant received from Elm Park Gospel Hall Trust mentioned above. This is a temporary situation and the trustees expect to invest the excess or dispose of it in accordance with the trust deed at an appropriate time.

Free reserves at the year-end were £1,081,921 (2021 - £33,193)

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 and the provisions of the Trust Deed require 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS102);
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Report of the trustees (continued)
For the year ended 5 April 2022

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 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. Apart from regular amounts paid by direct debit, all transactions have been reviewed and approved by at least 2 trustees.

On behalf of the board

N S Purdom
Trustee
Date: 7 March 2023

Harrow Gospel Hall Trust

Independent Examiner's Report to the trustees
For the year ended 5 April 2022

I report to the charity trustees on my examination of the accounts of the Harrow Gospel Hall Trust (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report
As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

As referred to in note 1.2 and in the Trustees Report, the charity received an amount of £1,189,186 by way of exceptional grant. An audit dispensation from the Charity Commission has been granted, communicated in correspondence on 21 February 2023 under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008. This independent examination has taken place instead of an audit as per Regulation 31(f).

Having satisfied myself that the accounts of the charity are not required to be audited, I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

Subject to the above, 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.

Alexander Bell FCA (Senior Statutory Auditor)
For and on behalf of Mercer & Hole LLP
Chartered Accountants

7 March 2023
....

Trinity Court
Church Street
Rickmansworth
WD3 1RT

Harrow Gospel Hall Trust

Statement of financial activities
For the year ended 5 April 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies:					
Grants from Affiliated Trusts		1,189,220	-	1,189,220	40,000
Investments:					
Bank interest		8	-	8	95
Other Income:					
Other Income		-	-	-	4,200
Total		1,189,228	-	1,189,228	44,295
Expenditure on:					
Charitable activities					
Maintenance		4,560	-	4,560	6,187
Running expenses		22,393	-	22,393	38,780
Insurance		1,439	-	1,439	1,597
Legal and professional		845,383	-	845,383	14,055
Bank charges		-	-	-	-
Governance costs					
Independent examiner's fee		3,953	-	3,953	5,874
Total	4	877,728	-	877,728	66,493
Net income/(expenditure)		311,500	-	311,500	(22,198)
Net movement in funds		311,500	-	311,500	(22,198)
Reconciliation of funds					
Total funds brought forward		2,256,216	-	2,256,216	2,278,414
Total funds carried forward		2,567,716	-	2,567,716	2,256,216

The notes on pages 9 to 17 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.

All income and expenditure in the prior year was unrestricted.

Harrow Gospel Hall Trust

Balance Sheet
For the year ended 5 April 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible fixed assets	5	1,485,795	2,223,023
Current assets			
Other debtors		-	234
Prepayments and accrued income		6,151	1,276
Cash at bank and in hand		1,113,499	63,450
		1,119,650	64,960
Current liabilities			
Creditors: amounts falling due within one year:			
Trade creditors		(19,431)	(16,121)
Accruals and deferred income		(18,298)	(15,646)
		(37,729)	(31,767)
Net current assets		1,081,921	33,193
Total assets less current liabilities		2,567,716	2,256,216
Net assets		2,567,716	2,256,216
Funds			
Unrestricted income fund		2,567,716	2,256,216
Restricted funds		-	-
Total unrestricted funds	7	2,567,716	2,256,216

The unaudited financial statements were approved and authorised for issue by the Harrow Gospel Hall Trust on ......7 March 2023......and signed on their behalf by

S. P. Barnes

The notes on pages 9 to 17 form part of these financial statements

1. Accounting policies

1.1 General information and basis of preparation

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

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.

Harrow Gospel Hall Trust is a trust in England. The nature of the charity's operations and principal activities are detailed in the report to trustees on pages 2-5.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

Donations are recognised in the year in which the charity is entitled to and certain 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.

A grant of £1,189,186 was received from Elm Park Gospel Hall Trust during the 2021-22 year. This amount derived from the sale by Elm Park of their valuable site at 6-8 Elm Park Road, Pinner. Whilst an income of this amount would normally require the accounts to be audited, in view of the exceptional circumstances which led to this situation, the Charity Commission has granted a dispensation to allow exemption from audit on this occasion.

1.2 Income (continued)

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

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 Harrow 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. Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. 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	3⅓% straight line
Equipment	25% straight line

Depreciation is being provided on the cost of the gospel hall at The Ridgeway, North Harrow, after excluding the cost of the site purchase, the roadworks and the football pitch. The property is registered under the title number NGL758049. Assets under construction are not depreciated until they are brought into use, at which time they are transferred to Freehold Buildings.

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 Concessionary loans

Concessionary loans include those receivable and payable to a third parties which are interest free and are made to advance charitable purposes. All loans are repayable on demand within one year, the loan is measured at the transaction price.

1.8 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.

1.9 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.10 Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or less unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.11 Going concern

The financial statements have been prepared on a going concern basis as the trustees believed that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. 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.

1.12 **Judgements and key sources of estimation uncertainty**

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

1.12 Judgements and key sources of estimation uncertainty (continued)

The charity depreciates tangible assets over their estimated useful lives. The estimation of the useful lives of assets is based on expectations about future use and therefore requires estimates and assumptions to be applied by the trustees. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes.

Judgement is applied by trustees when determining the residual values for tangible fixed assets. When determining the residual value the trustees aim to assess the amount that the charity would currently obtain for the disposal of the asset, if it were already of the condition expected at the end of its useful economic life. Where possible this is done with reference to external market prices.

2. Trustees' expenses

No trustees received any remuneration or other benefits from employment with the charity, and no trustee's personal expenses were claimed

3. Wages and salaries

There are no employees (2021: none).

4. Expenditure

	Meeting rooms £	Other charitable activities £	2022 £	2021 £
Direct costs	-	873,775	873,775	60,619
Governance costs	-	3,953	3,954	5,874
	-	877,728	877,728	66,493

Governance costs include £4,000 (2021: £3,600) in respect of independent examiner's fees.

5. Tangible fixed assets

(Being the property 265 The Ridgeway, Harrow HA2 7DA, Registered Title no NGL758049)

	Freehold property & refurbishment	Assets under construction	Furniture, fixtures & fittings	Total
	£	£	£	£
Cost				
At 6 April 2021	1,735,331	720,009	3,393	2,458,733
Additions	-	-	-	-
Disposals	-	(720,009)	-	(720,009)
Carried forward at 5 April 2022	1,735,331	-	3,393	1,738,724
Depreciation				
Brought forward at 6 April 2021	232,605	-	3,105	235,710
Charge for the year	17,104	-	124	17,228
Adjustments	(9)	-	-	(9)
Carried forward at 5 April 2022	249,700	-	3,229	252,929
Net book value				
At 5 April 2022	**1,485,631**	-	**164**	**1,485,795**
At 5 April 2021	**1,502,726**	**720,009**	**288**	**2,223,023**

6. Net expenditure for the year

Net expenditure is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets	17,228	17,228

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,485,795	-	1,485,795
Current assets	1,119,650	-	1,119,650
Current liabilities	(37,729)	-	(37,729)
Total funds	2,567,716	-	2,567,716

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	2,223,023	-	2,223,023
Current assets	64,960	-	64,960
Current liabilities	(31,767)	-	(31,767)
Total funds	2,256,216	-	2,256,216

8. Movement in funds

8.1 Current year

	Balance at 6 April 2021 £	Income £	Expenditure £	Realised/ unrealised gains and losses £	Balance at 5 April 2022 £
Restricted funds					
	-	-	-	-	-
Unrestricted funds	2,256,216	1,189,228	(877,728)	-	2,567,716
Total funds	**2,256,216**	**1,189,228**	**(877,728)**	-	**2,567,716**

8. Movement in funds (continued)

8.2 Prior year

	Balance at 6 April 2020	Income	Expenditure	Realised/ unrealised gains and losses	Balance at 5 April 2021
	£	£	£	£	£
Restricted funds					
	-	-	-	-	-
Unrestricted funds	2,278,414	44,295	(66,493)	-	2,256,216
Total funds	**2,278,414**	**44,295**	**(66,493)**	**-**	**2,256,216**

The unrestricted funds are available to be spent on any purposes in furtherance of the trust's charitable objects.

9. Analysis of grants

	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Donated services	2,353	-	-	2,353

Recipients of grants to institutions:

	Streamside Gospel Hall Trust	Elm Park Gospel Hall Trust	Total
	£	£	£
Donated services	-	2,353	2,353

10. Volunteers

Harrow 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. Transactions with related parties

During the year grants totalling £2353 (2020-21 £8823) were paid to Elm Park Gospel Hall Trust to support ongoing costs. As this was made as a gift there was no outstanding balance at the year end. This trust is related by close family members to N S Purdom, C H Kingston and L P Smith, trustees.

A grant of £1,189,186 (2020-21 £40,000) was received from Elm Park Gospel Hall Trust during the year as mentioned in para 1.2 above. This trust is related as disclosed above.

12. New bank accounts

A current account was opened with Clydesdale and Yorkshire Bank in February 2021, and funds transferred into it from the personal account mentioned in the 2020-21 Trustees' report. Funds were also transferred from the account with Royal Bank of Scotland and that account was closed in March 2021. An incentive payment was received for the transfer. Clydesdale and Yorkshire Bank merged with Virgin Money shortly afterwards and all transactions during the 2021-22 year were made from the Virgin Money account.

HARROW GOSPEL HALL TRUST

England & Wales - Charity number 1159074

Accounts

Charity Registration No: 1159074

HARROW GOSPEL HALL TRUST
Report of the trustees and unaudited financial statements
For the year ended 5 April 2021

Harrow Gospel Hall Trust

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Harrow Gospel Hall Trust

Reference and administrative details
For the year ended 5 April 2021

Charity name	Harrow Gospel Hall Trust
Registered charity number	1159074
Trustees	Stuart Peter Barnes (Chair) Charles Hubert Kingston Neil Stuart Purdom Robert Michael Jay Lauren Paul Smith
Treasurer	Neil Stuart Purdom
Principal address	265 The Ridgeway North Harrow Harrow HA2 7DA
Independent examiner	Alexander J. Bell Mercer and Hole Chartered Accountants Batchworth House Batchworth Place Church Street Rickmansworth Hertfordshire WD3 1JE
Accountant	Mercer and Hole Chartered Accountants Batchworth House Batchworth Place Church Street Rickmansworth Hertfordshire WD3 1JE
Bankers	The Royal Bank of Scotland Harrow Branch 354 Station Road Harrow Middlesex HA1 2XZ

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 in note 1 and comply with the Trust Deed and the applicable law.

Structure, governance and management

Governing document

The charity is controlled by a Deed of Trust, and constitutes an unincorporated charity.

The Harrow Gospel Hall Trust is constituted by a Deed of Trust dated 12th September 1979 amended by various Deeds and most recently by a Deed of Variation dated 15th August 2014. The Trust was registered with the Charity Commission for England and Wales on 5th November 2014 under Charity Registration Number 1159074.

Recruitment and appointment of 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 from the charity in the year ended 5th April 2021 (2020: £nil). However some personal expenses were claimed as set out in note 2.

The Trust operates a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. Trustees are selected according to their knowledge and experience in specialised fields and are expected to use that knowledge and experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing Trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees, who ensure that they read the Trust Deed and the relevant guidance for charity Trustees published by the Charity Commission. No new Trustees have been appointed during the 2020-21 year.

Organisational structure

All major decisions, including those of a financial nature, are made by the Board of Trustees at their regular meetings, which are generally held approximately at monthly intervals. Owing to the current geographical distribution of the trustees, most meetings have been held by teleconference or video conference. More minor decisions may be made by individual Trustees in their particular field of responsibility. Jared Doouss acted as treasurer of the Trust during the early part of the year.

Wider network

The Trustees maintain informal links with Trustees of similar Trusts, such as Streamside and Elm Park Gospel Hall Trusts, with a view to pooling experience considered useful in pursuing the objects of the Trust.

Trust Policies

Trust Policies

The Policies adopted in 2015-16 and reviewed in 2017 covering Conflicts of Interest, Child Protection, Protection of Vulnerable Adults, Complaints, Financial Controls, Grant Making and Risks have been kept under review. No changes have been made during the 2020-2021 year.

Objectives and activities

Objectives and aims

The Trust has the following charitable purposes:

1. 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") whose Core Doctrine and whose proper purposes in furtherance of some of the aspects of that Core Doctrine ("Faith in Practice") is summarised in the two schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 15th August 2014.

2. The object of the charity is to provide gospel halls for the celebration of the Lord's Supper, gospel preaching and addresses on the Word of God and other meetings of a Christian religious character according to the injunctions contained in the Holy Scriptures of those Christians forming part of the above-mentioned world-wide fellowship who hold and practice the teachings of Christ and His Apostles contained in the Holy Scriptures, as expounded by His servants the Ministers of the Lord in the Recovery.

Main Activities

The Trust provides and maintains Gospel Halls for the religious activities of Christians often referred to as "Brethren". Details of the origin, teachings, and way of life of the brethren can be found on their website: www.plymouthbrethrenchristianchurch.org .

Since the unlawful occupation of travellers of the site of the Trust's main Gospel Hall in 2019, use of this hall has been discontinued on security grounds and the additional activities by members of the congregation have been carried out in conjunction with the Watford congregation. Whilst the Covid-19 pandemic and subsequent lockdown imposed by the Government have obviously affected these activities, the trustees do not consider that this will have any effect on the ability of the trust to continue as a going concern.

Funds distribution

The distribution of funds to other Trusts with similar purposes mentioned in the Trustees' report for 2016--17, halted in 2017-18, has not been further continued in the 2020-21 year in order to conserve funds for necessary expenditure

Marketing of main gospel hall site

The work reported in 2018-19 and 2019-20 on producing a comprehensive development proposal for the site has continued during the 2020-21 year. Whilst this has involved substantial expenditure on professional fees, the Trustees remain of the view, after professional advice, that the development proposals will achieve a substantial uplift in the value of the site and provide the best outcome for the Trust's beneficiaries.

Public benefit

Support of the activities of the Rapid Relief Team, (an independent charity providing assistance to the emergency services when needed) by volunteers from the Harrow congregation has continued during the current year in conjunction with volunteers based in nearby areas. Support of the preaching of the gospel in the streets has largely had to be discontinued in response to government-imposed lockdowns

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The trustees of the Harrow Gospel Hall Trust confirm that they have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commissioners' general guidance to charities on public benefit.

The life of a Christian

The following points are an extract from Schedule 1 of the 2014 Deed of Variation to the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to the public benefit;

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 to 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, consistently with these principles, we should give our time, talents and money to assist those in need in the wider community, insofar as is reasonable given our abilities and our available resources {Matt 7:12, Matt 22:39, Eph 4:28).

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift-aid is also claimed on relevant gifts. A grant of £40,000 was received from Elm Park Gospel Hall Trust during the 2020-21 year.

Achievement and performance

Charitable activities

So far as practical, the normal activities of the Trust were maintained throughout the year, primarily in conjunction with those of the Watford congregation. Owing to the Covid-19 pandemic and consequent restrictions, normal activities were severely limited, but distribution of food parcels top charities for the homeless was undertaken.

Financial review

Financial position

In the year ended 5th April 2021 the Trust had a deficit of income over expenditure. Total voluntary income received during the year was £40,000 (2020: £750,000) including a grant of £40,000 received from Elm Park Gospel Hall Trust during the year, being part of the proceeds of the sale of one of their Gospel Halls. During the course of the year the Trust's bank account was transferred from Royal Bank of Scotland to Clydesdale & Yorkshire Bank (since merged with Virgin Money) and an incentive payment of £4,200 was received. The principal expenses during the 2020-21 year were:

- Legal and professional fees incurred in connection with the marketing of the Ridgeway Gospel Hall
- Grants to Elm Park and Streamside Gospel Hall Trusts to cover the running expenses of their Gospel Halls
- Ongoing expenses on security measures installed following the unlawful occupation of the Ridgeway Gospel Hall site during the 2019-2020 financial 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 its size and the level of financial commitments. The Trust aims to ensure that the charity will be able to continue to fulfil its charitable objectives at all times by holding sufficient funds in a current account to cover day-to-day expenditure, plus an allowance for any urgent repairs and capital expenditure that may arise.

Free reserves at the year-end were £33,193 (2020 - £252,096)

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 and the provisions of the Trust Deed require 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS102);
- make judgments 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;
- 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 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

On behalf of the board

N S Purdom

Trustee
Date:

Harrow Gospel Hall Trust

Independent Examiner's Report to the trustees
For the year ended 5 April 2021

I report to the charity trustees on my examination of the accounts of the Harrow Gospel Hall Trust (the Trust) for the year ended 5 April 2021.

Responsibilities and basis of report
As the Charity's trustees 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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.

Alexander Bell FCA (Senior Statutory Auditor)
For and on behalf of Mercer & Hole
Chartered Accountants

…………………………….

Batchworth House
Batchworth Place
Church Street
Rickmansworth
Herts WD3 1JE

Harrow Gospel Hall Trust

Statement of financial activities
For the year ended 5 April 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies:					
Grants from Affiliated Trusts		40,000	-	40,000	750,000
Investments:					
Bank interest		95	-	95	973
Other Income:					
Other Income		4,200	-	4,200	7,753
Total		44,295	-	44,295	758,726
Expenditure on:					
Charitable activities					
Donated services	**9**	6,652	-	6,652	21,903
Other expenses		104	-	104	4,081
Maintenance		6,187	-	6,187	445
Running expenses		14,796	-	14,796	37,987
Depreciation – hall		17,104	-	17,104	17,104
Depreciation – F&F		124	-	124	82
Insurance		1,597	-	1,597	884
Legal and professional		14,055	-	14,055	356
Bank charges		-	-	-	8
Governance costs					
Independent examiner's fee		5,874	-	5,874	3,465
Total	**4**	66,493	-	66,493	86,315
Net income/(expenditure)		(22,198)	-	(22,198)	672,411
Net movement in funds		(22,198)	-	(22,198)	672,411
Reconciliation of funds					
Total funds brought forward		2,278,414	-	2,278,414	1,606,003
Total funds carried forward		2,256,216	-	2,256,216	2,278,414

The notes on pages 9 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.

All income and expenditure in the prior year was unrestricted.

Harrow Gospel Hall Trust

Balance Sheet
For the year ended 5 April 2021

	Notes	2021	2020
		£	£
Fixed assets			
Tangible fixed assets	5	2,223,023	2,026,318
Current assets			
Other debtors		234	5,806
Prepayments and accrued income		1,276	1,126
Cash at bank and in hand		63,450	372,189
		64,960	379,121
Current liabilities			
Creditors: amounts falling due within one year:			
Trade creditors		(16,121)	(86,202)
Accruals and deferred income		(15,646)	(40,823)
		(31,767)	(127,025)
Net current assets		33,193	252,096
Total assets less current liabilities		2,256,216	2,278,414
Net assets		2,256,216	2,278,414
Funds			
Unrestricted income fund		2,256,216	2,278,414
Restricted funds		-	-
Total unrestricted funds	7	2,256,216	2,278,414

The unaudited financial statements were approved and authorised for issue by the Harrow Gospel Hall Trust on ……………………… and signed on their behalf by

S. P. Barnes

The notes on pages 9 to 16 form part of these financial statements

1. Accounting policies

1.1 General information and basis of preparation

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

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.

Harrow Gospel Hall Trust is a trust in England. The nature of the charity's operations and principal activities are detailed in the report to trustees on pages 2-5.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

Donations are recognised in the year in which the charity is entitled to and certain 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.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

1.2 Income (continued)

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 Harrow 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. Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. 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	3⅓% straight line
Equipment	25% straight line

Depreciation is being provided on the cost of the gospel hall at The Ridgeway, North Harrow, after excluding the cost of the site purchase, the roadworks and the football pitch. The property is registered under the title number NGL758049. Assets under construction are not depreciated until they are brought into use, at which time they are transferred to Freehold Buildings.

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 Concessionary loans

Concessionary loans include those receivable and payable to a third parties which are interest free and are made to advance charitable purposes. All loans are repayable on demand within one year, the loan is measured at the transaction price.

1.8 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.

1.9 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.10 Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or less unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.11 Going concern

The financial statements have been prepared on a going concern basis as the trustees believed that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. 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.

1.12 Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

The charity depreciates tangible assets over their estimated useful lives. The estimation of the useful lives of assets is based on expectations about future use and therefore requires estimates and assumptions to be applied by the trustees. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes.

Judgement is applied by trustees when determining the residual values for tangible fixed assets. When determining the residual value the trustees aim to assess the amount that the charity would currently obtain for the disposal of the asset, if it were already of the condition expected at the end of its useful economic life. Where possible this is done with reference to external market prices.

2. Trustees' expenses

No trustees received any remuneration or other benefits from employment with the charity. However personal expenses were claimed as follows:

S P Barnes	£239
R M Jay	£1,067

These were set out in writing and approved by two other trustees.

3. Wages and salaries

There are no employees (2020: none).

4. Expenditure

	Meeting rooms	Other charitable activities	2021	2020
	£	£	£	£
Direct costs	44,967	15,652	60,619	82,850
Governance costs	-	5,874	5,874	3,465
	44,967	21,526	66,493	86,315

4. Expenditure (continued)

Governance costs include £3,600 (2020: £3,465) in respect of independent examiner's fees.

5. Tangible fixed assets

	Freehold property & refurbishment	Assets under construction	Furniture, fixtures & fittings	Total
	£	£	£	£
Cost				
At 6 April 2020	1,735,331	506,076	3,393	2,244,800
Additions	-	213,933	-	213,933
Carried forward at 5 April 2021	1,735,331	720,009	3,393	2,458,733
Depreciation				
Brought forward at 6 April 2020	215,501	-	2,981	218,482
Charge for the year	17,104	-	124	17,228
Carried forward at 5 April 2021	232,605	-	3,105	235,710
Net book value				
At 5 April 2021	**1,502,726**	**720,009**	**288**	**2,223,023**
At 5 April 2020	1,519,830	506,076	412	2,026,318

6. Net expenditure for the year

Net expenditure is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets	17,228	17,186

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	2,223,023	-	2,223,023
Current assets	64,960	-	64,960
Current liabilities	(31,767)	-	(31,767)
Total funds	2,258,216	-	2,258,216

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	2,026,318	-	2,026,318
Current assets	379,121	-	379,121
Current liabilities	(127,025)	-	(127,025)
Total funds	2,278,414	-	2,278,414

8. Movement in funds

8.1 Current year

	Balance at 6 April 2020 £	Income £	Expenditure £	Realised/ unrealised gains and losses £	Balance at 5 April 2021 £
Restricted funds					
	-	-	-	-	-
Unrestricted funds	2,278,414	44,295	(66,493)	-	2,256,216
Total funds	**2,278,414**	**44,295**	**(66,493)**	**-**	**2,256,216**

8.2 Prior year

	Balance at 6 April 2019	Income	Expenditure	Realised/ unrealised gains and losses	Balance at 5 April 2020
	£	£	£	£	£
Restricted funds					
	-	-	-	-	-
Unrestricted funds	1,606,003	758,726	(86,315)	-	2,278,414
Total funds	**1,606,003**	**758,726**	**(86,315)**	**-**	**2,278,414**

The unrestricted funds are available to be spent on any purposes in furtherance of the trust's charitable objects.

9. Analysis of grants

	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Donated services	6,652	-	-	6,652

Recipients of grants to institutions:

	Streamside Gospel Hall Trust	Elm Park Gospel Hall Trust	Total
	£	£	£
Donated services	1,989	4,663	6,652

10. Volunteers

Harrow 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. Transactions with related parties

During the year a number of payments, totalling £1,872, were made to Elmcroft Construction Ltd, whose directors are close family members of Stuart Barnes, for works to maintain and improve the security of the trust's Gospel Hall site at The Ridgeway, Harrow.

An amount of £50 was paid to Mrs Esther Smith, a close family relative of Lauren Smith, for items contributed to Hillingdon Food Bank.

An amount of £242 was paid to Clive Barnes, a close family relative of Stuart Barnes and Neil Purdom, for hire of equipment for work on the Ridgeway site.

12. Exceptional circumstances caused by COVID 19 and lockdown

During the course of the year, in the exceptional circumstances obtaining in the Government-imposed lockdown affecting many businesses, it became impossible to pay many of the Trust's suppliers by cheque as their offices were closed. Furthermore many parties were extremely reluctant to accept cheque payments owing to the perceived risk of cross-infection. As the Trust's account with Royal Bank of Scotland did not provide any alternative method of payment, it was therefore decided, after taking advice, to transfer funds as necessary to a personal bank account in the name of one of the trustees, having facilities for internet banking, until the Trust's account could be switched to an alternative bank. All transactions made in this way were submitted to all trustees for scrutiny and approval.

Accounts

Charity Registration No: 1159074

HARROW GOSPEL HALL TRUST
Report of the trustees and unaudited financial statements
For the year ended 5 April 2020

Harrow Gospel Hall Trust

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Harrow Gospel Hall Trust

Reference and administrative details
For the year ended 5 April 2020

Charity name	Harrow Gospel Hall Trust
Registered charity number	1159074
Trustees	Stuart Peter Barnes (Chair) Charles Hubert Kingston Neil Stuart Purdom Robert Michael Jay Lauren Paul Smith
Treasurer	Neil Stuart Purdom
Principal address	265 The Ridgeway North Harrow Harrow HA2 7DA
Independent examiner	Alexander J. Bell Mercer and Hole Chartered Accountants Batchworth House Batchworth Place Church Street Rickmansworth Hertfordshire WD3 1JE
Accountant	Mercer and Hole Chartered Accountants Batchworth House Batchworth Place Church Street Rickmansworth Hertfordshire WD3 1JE
Bankers	The Royal Bank of Scotland Harrow Branch 354 Station Road Harrow Middlesex HA1 2XZ

The Trustees present their report along with the financial statements of the Charity for the year ended 5th April 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Trust Deed and the applicable law.

Structure, governance and management

Governing document

The charity is controlled by a Deed of Trust, and constitutes an unincorporated charity.

The Harrow Gospel Hall Trust is constituted by a Deed of Trust dated 12th September 1979 amended by various Deeds and most recently by a Deed of Variation dated 15th August 2014. The Trust was registered with the Charity Commission for England and Wales on 5th November 2014 under Charity Registration Number 1159074.

Recruitment and appointment of 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 from the charity in the year ended 5th April 2020 (2019: £nil). However some personal expenses were claimed as set out in note 2.

Trustees are selected according to their knowledge and experience in specialized fields and are expected to use that knowledge and experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing Trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees, who ensure that they read the Trust Deed and the relevant guidance for charity Trustees published by the Charity Commission. No new Trustees have been appointed during the 2019-20 year.

Organisational structure

All major decisions, including those of a financial nature, are made by the Board of Trustees at their regular meetings, which are generally held approximately at monthly intervals. Owing to the current geographical distribution of the trustees, most meetings have been held by teleconference or video conference. More minor decisions may be made by individual Trustees in their particular field of responsibility. Jared Doouss acted as treasurer of the Trust during the early part of the year.

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.

Trust Policies

The Policies adopted in 2015-16 and reviewed in 2017 covering Conflicts of Interest, Child Protection, Protection of Vulnerable Adults, Complaints, Financial Controls, Grant Making and Risks have been kept under review. No changes have been made during the 2019-20 year.

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Objectives and activities

Objectives and aims

The Trust has the following charitable purposes:

1. 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") whose Core Doctrine and whose proper purposes in furtherance of some of the aspects of that Core Doctrine ("Faith in Practice") is summarised in the two schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 15th August 2014.

2. The object of the charity is to provide gospel halls for the celebration of the Lord's Supper, gospel preaching and addresses on the Word of God and other meetings of a Christian religious character according to the injunctions contained in the Holy Scriptures of those Christians forming part of the above-mentioned world-wide fellowship who hold and practice the teachings of Christ and His Apostles contained in the Holy Scriptures, as expounded by His servants the Ministers of the Lord in the Recovery.

Main Activities

The Trust provides and maintains Gospel Halls for the religious activities of Christians often referred to as "Brethren". Details of the origin, teachings, and way of life of the brethren can be found on their website: www.plymouthbrethrenchristianchurch.org .

Since the unlawful occupation of travellers on the site of the Trust's main Gospel Hall in 2019, use of this hall has been discontinued on security grounds and the additional activities by members of the congregation have been carried out in conjunction with the Watford congregation. Whilst the Covid-19 pandemic and subsequent lockdown imposed by the Government have obviously affected these activities, the trustees do not consider that this will have any effect on the ability of the trust to continue as a going concern.

Funds distribution

The distribution of funds to other Trusts with similar purposes mentioned in the Trustees' report for 2016--17, halted in 2017-18, has not been further continued in the 2019-20 year in order to conserve funds for necessary expenditure

Marketing of main gospel hall site

The work reported in 2018-19 on producing a comprehensive development proposal for the site has continued during the 2019-20 year. Whilst this has involved substantial expenditure on professional fees, the Trustees remain of the view, after professional advice, that the development proposals will achieve a substantial uplift in the value of the site and provide the best outcome for the Trust's beneficiaries.

Public benefit

Support of the activities of the Rapid Relief Team, (an independent charity providing assistance to the emergency services when needed) by volunteers from the Harrow congregation has continued during the current year in conjunction with volunteers based in nearby areas. Support of the preaching of the gospel in the streets has also been maintained in conjunction with members of nearby congregations.

Bibles, Gospel tracts and an extensive range of other Christian reading material, which are freely available to visitors, have also been on display at the trust's main Hall.

The life of a Christian

The following points are an extract from Schedule 1 of the 2014 Deed of Variation to the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to the public benefit;

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 to 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, consistently with these principles, we should give our time, talents and money to assist those in need in the wider community, insofar as is reasonable given our abilities and our available resources {Matt 7:12, Matt 22:39, Eph 4:28).

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift-aid is also claimed on relevant gifts. A grant of £750,000 was received from Elm Park Gospel Hall Trust during the 2019-20 year.

Achievement and performance

Charitable activities

So far as practical, the normal activities of the Trust were maintained throughout the year, primarily in conjunction with those of the Watford congregation

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Financial review

Financial position

In the year ended 5th April 2020 the Trust had a surplus of income over expenditure. Total voluntary income received during the year was £nil (2019: £60,000). However a grant of £750,000 was received from Elm Park Gospel Hall Trust during the year, being part of the proceeds of the sale of one of their Gospel Halls. The principal expenses during the 2019-20 year were:

- Legal and professional fees incurred in connection with the marketing of the Ridgeway Gospel Hall
- Grants to Elm Park and Streamside Gospel Hall Trusts to cover the running expenses of their Gospel Halls
- Ongoing expenses on security measures installed following the unlawful occupation of the Ridgeway Gospel Hall site during the previous financial year.

All funds held were unrestricted funds.

Reserves Policy

The Trust aims to ensure that sufficient reserves are held to enable the charity to continue to fulfil its charitable objectives at all times by holding sufficient reserves in a current account to cover all foreseeable expenditure.

Free reserves at the year-end were £252,096 (2019 - £82,253)

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 and the provisions of the Trust Deed require 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS102);
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to pre sume 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 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

On behalf of the board

N S Purdom

Trustee

....

Harrow Gospel Hall Trust

Independent Examiner's Report to the trustees
For the year ended 5 April 2020

I report to the charity trustees on my examination of the accounts of the Harrow Gospel Hall Trust (the Trust) for the year ended 5 April 2020.

Responsibilities and basis of report
As the Charity's trustees 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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.

Alexander Bell FCA (Senior Statutory Auditor)
For and on behalf of Mercer & Hole
Chartered Accountants

…………………..

Batchworth House
Batchworth Place
Church Street
Rickmansworth
Herts WD3 1JE

Harrow Gospel Hall Trust

Statement of financial activities
For the year ended 5 April 2020

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:					
Donations and legacies:					
Collections and gifts		-	-	-	60,000
Grants from Affiliated Trusts		750,000	-	750,000	-
Investments:					
Bank interest		973	-	973	170
Other Income:					
Other Income		7,753	-	7,753	-
Total		758,726	-	758,726	60,170
Expenditure on:					
Charitable activities					
Grants	**10**	21,903	-	21,903	10,703
Other Expenses		4,081	-	4,081	12.300
Maintenance		445	-	445	17.192
Running expenses		37,987	-	37,987	285
Depreciation – hall		17,104	-	17,104	16,655
Depreciation – F&F		82	-	82	-
Insurance		884	-	884	1,163
Legal and professional		356	-	356	80,915
Bank charges		8	-	8	-
Governance costs					
Independent examiner's fee		3,465	-	3,465	3,458
Total	**4**	86,315	-	86,315	142,671
Net income/(expenditure)		672,411	-	672,411	(82,501)
Net movement in funds		672,411	-	672,411	(82,501)
Reconciliation of funds					
Total funds brought forward		1,606,003	-	1,606,003	1,688,504
Total funds carried forward		2,278,414	-	2,278,414	1,606,003

The notes on pages 10 to 17 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.

All income and expenditure in the prior year was unrestricted.

Harrow Gospel Hall Trust

Balance Sheet
For the year ended 5 April 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible fixed assets	5	2,026,318	1,523,480
Current assets			
Other debtors		5,806	-
Prepayments and accrued income		1,126	803
Cash at bank and in hand		372,189	144,138
		379,121	144,941
Current liabilities			
Creditors: amounts falling due within one year:			
Trade creditors		(86,202)	(59,110)
Accruals and deferred income		(40,823)	(3,308)
		(127,025)	(62,418)
Net current assets		252,096	82,253
Total assets less current liabilities		2,278,414	1,606,003
Net assets		2,278,414	1,606,003
Funds			
Unrestricted income fund		2,278,414	1,606,003
Restricted funds		-	-
Total unrestricted funds	7	2,278,414	1,606,003

The unaudited financial statements were approved and authorised for issue by the Harrow Gospel Hall Trust on ……………………… and signed on their behalf by

S. P. Barnes

R. M Jay

C. H. Kingston

N. S. Purdom

L. P. Smith

The notes on pages 10 to 17 form part of these financial statements

1. Accounting policies

1.1 General information and basis of preparation

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

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.

Harrow Gospel Hall Trust is a trust in England. The nature of the charity's operations and principal activities are detailed in the report to trustees on pages 2-6.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

Donations are recognised in the year in which the charity is entitled to and certain 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.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

1.2 Income (continued)

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 Harrow 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. Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. 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	3⅓% straight line
Equipment	25% straight line

Depreciation is being provided on the cost of the gospel hall at The Ridgeway, North Harrow, after excluding the cost of the site purchase, the roadworks and the football pitch. The property is registered under the title number NGL758049. Assets under construction are not depreciated until they are brought into use, at which time they are transferred to Freehold Buildings.

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 Concessionary loans

Concessionary loans include those receivable and payable to a third parties which are interest free and are made to advance charitable purposes. All loans are repayable on demand within one year, the loan is measured at the transaction price.

1.8 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.

1.9 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.10 Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or less unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.11 Going concern

The financial statements have been prepared on a going concern basis as the trustees believed that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. 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.

1.12 **Judgements and key sources of estimation uncertainty**

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

The charity depreciates tangible assets over their estimated useful lives. The estimation of the useful lives of assets is based on expectations about future use and therefore requires estimates and assumptions to be applied by the trustees. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes.

Judgement is applied by trustees when determining the residual values for tangible fixed assets. When determining the residual value the trustees aim to assess the amount that the charity would currently obtain for the disposal of the asset, if it were already of the condition expected at the end of its useful economic life. Where possible this is done with reference to external market prices.

2. Trustees' expenses

No trustees received any remuneration or other benefits from employment with the charity. One (2019: nil) trustee was reimbursed expenses totalling £196 (2019: £nil) in the year.

3. Wages and salaries

There are no employees (2019: none).

4. Expenditure

	Meeting rooms £	Other charitable activities £	2020 £	2019 £
Direct costs	-	82,850	82,850	139,213
Governance costs	-	3,465	3,465	3,458
	-	86,315	86,315	142,671

Governance costs include £3,465 (2019: £3,458) in respect of independent examiner's fees.

5. Tangible fixed assets

	Freehold property & refurbishment £	Assets under construction £	Furniture, fixtures & fittings £	Total £
Cost				
At 6 April 2019	1,721,877	-	2,899	1,724,776
Additions	13,454	506,076	494	520,024
Carried forward at 5 April 2020	1,735,331	506,076	3,393	2,244,800
Depreciation				
Brought forward at 6 April 2019	198,397	-	2,899	201,296
Charge for the year	17,104	-	82	17,186
Carried forward at 5 April 2020	215,501	-	2,981	218,482
Net book value				
At 5 April 2020	**1,519,830**	**506,076**	**412**	**2,026,318**
At 5 April 2019	1,523,480	-	-	1,523,480

6. Net expenditure for the year

Net expenditure is stated after charging:

	2020 £	2019 £
Depreciation of tangible fixed assets	17,186	16,655

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	2,026,318	-	2,026,318
Current assets	379,121	-	379,121
Current liabilities	(127,025)	-	(127,025)
Total funds	2,278,414	-	2,278,414

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,523,480	-	1,523,480
Current assets	144,941	-	144,941
Current liabilities	(62,418)	-	(62,418)
Total funds	1,606,003	-	1,606,003

8. Movement in funds

8.1 Current year

	Balance at 6 April 2019 £	Income £	Expenditure £	Realised/ unrealised gains and losses £	Balance at 5 April 2020 £
Restricted funds					
	-	-	-	-	-
Unrestricted funds	1,606,003	758,726	(86,315)	-	2,278,414
Total funds	**1,606,003**	**758,726**	**(86,315)**	**-**	**2,278,414**

8.2 Prior year

	Balance at 6 April 2018	Income	Expenditure	Realised/ unrealised gains and losses	Balance at 5 April 2019
	£	£	£	£	£
Restricted funds					
	-	-	-	-	-
Unrestricted funds	1,688,504	60,170	(142,671)	-	1,606,003
Total funds	**1,688,504**	**60,170**	**(142,671)**	**-**	**1,606,003**

The unrestricted funds are available to be spent on any purposes in furtherance of the trust's charitable objects.

9. Analysis of grants

	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Gifts – ongoing activities	21,903	-	-	21,903

Recipients of grants to institutions:

	Streamside Gospel Hall Trust	Elm Park Gospel Hall Trust	Total
	£	£	£
Gifts – ongoing activities	1,507	20,396	21,903

10. Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £3,465 (2019: 3,458).

11. Volunteers

Harrow 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. Transactions with related parties

A total of £10,227 (2019: £nil) was paid to Elmcroft Construction Ltd, whose directors are close family members of S P Barnes, for various works to improve the security of the Trust's site at 265 The Ridgeway, Harrow, following the unlawful occupation noted in the Trustees' Report.

During the year grants of £21,903 (2019: £10,703) were paid to entities as follows:

1. Streamside Gospel Hall Trust

   This trust is related by a close family member to S P Barnes, a trustee. A grant of £1,507 (2019: £4,695) was made to the trust during the year to support ongoing costs. As this was given as a gift there was no outstanding balance at the year end.

2. Elm Park Gospel Hall Trust

   This trust is related by close family members to N S Purdom, C H Kingston and L P Smith, trustees. A grant of £20,396 (2019: £6,008) was made to the trust during the year to support ongoing costs. As this was given as a gift there was no outstanding balance at the year end.

During the year, a grant of £750,000 (2019: £nil) was received from Elm Park Gospel Hall Trust which is related as disclosed above.