

ROSE LANE GOSPEL HALL TRUST

England & Wales · Charity number 1159094

Details

Status Registered

Legal form Trust

Registered 2014-11-06

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

Contact

Address 85 London Road
Biggleswade
SG18 8EE

Phone 01767 222986

Email TRUST@ROSELANETRUST.COM

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 Trust provides and maintains gospel halls for the religious activities of Christians known as 'Brethren', in and around Biggleswade. There is a structured weekly schedule of meetings held in one or more of the gospel halls. The services and meetings are attended by the regular congregation and many of the services are open to other visitors who are properly disposed.

Classification

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

Geography

- **Area of benefit:** CENTRAL BEDFORDSHIRE
- Central Bedfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£1,386,758	£225,580	£4,057,279	0
2024-04-05	£202,536	£215,183	-	-
2023-04-05	£136,998	£203,984	-	-
2022-04-05	£514,579	£555,044	£2,975,734	0
2021-04-05	£131,233	£125,477	-	-

Trustees

Name	Role	Appointed
Caleb Angus Harvey	Chair	2024-06-05
Daniel Lloyd Tilbrook		2024-06-05
Paul Adrian Boyt		2018-04-10
Samuel Kingston		2016-05-03
Tim Lewis		2016-05-03

ROSE LANE GOSPEL HALL TRUST

England & Wales - Charity number 1159094

Accounts

Trustees' Report and
Financial Statements for the Year Ended 5 April 2025
for
ROSE LANE GOSPEL HALL TRUST

Saffery LLP
71 Queen Victoria Street
London
EC4V 4BE

ROSE LANE GOSPEL HALL TRUST

Contents of the Financial Statements
for the Year Ended 5 April 2025

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 5
Report of the Independent Auditors	6 to 7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 17
Detailed Statement of Financial Activities	18 to 19

ROSE LANE GOSPEL HALL TRUST

Reference and Administrative Details
for the Year Ended 5 April 2025

TRUSTEES

S Kingston
T Lewis
B Lock (resigned 3.6.24)
P A Boyt
C A Harvey (appointed 5.6.24)
D L Tilbrook (appointed 5.6.24)

TREASURER:

D. L. Tilbrook

PRINCIPAL ADDRESS

85 London Road
Biggleswade
Bedfordshire
SG18 3EE

**REGISTERED CHARITY
NUMBER**

1159094

AUDITORS

Saffery LLP
71 Queen Victoria Street
London
EC4V 4BE

CHAIRMAN

C. Harvey

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 10-14 and comply with the Trust Deed and applicable law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust has the following charitable purposes:

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

Significant activities

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

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses.

Meetings

Meetings held at the Gospel halls would normally include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings held in one or more of the gospel halls, and depending on the particular meeting, between 30 and 600 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

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

Spreading the Gospel Message

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

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

In addition to street preaching, the trust also keeps in contact with other institutions to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

Public benefit

The trustees of The Rose Lane 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 Commission's general guidance to charities on public benefit.

OBJECTIVES AND ACTIVITIES

The life of a Christian

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

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

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Gospel tracts and literature available from the Gospel Hall

The Trust maintains a stock and display of gospel tracts, literature and Bibles in the foyer of our main Gospel Hall and this fact is advertised on the sign board at the street entrance. Tracts were distributed during the year.

Street preachings and Gospel tract distribution

We have maintained regular open air preachings in the market square of Biggleswade town on Saturdays and weekdays.

Distribution of Food Boxes

Food boxes were given to needy charities during the year.

Supporting the Rapid Relief Team charity

The Rapid Relief Team charity, a separate charity, has a local team in Biggleswade made up from our congregation members.

Our main hall is used to store some essential provisions and equipment that would be required if RRT are requested to support the emergency services working at an incident nearby.

FINANCIAL REVIEW

Financial position

In the year ended 5 April 2025, the Trust had a surplus of incoming resources over resources expended amounting to £1,161,178.

Total voluntary income received this year was £1,307,268 compared to £201,614 in the previous year.

The Trust received donations amounting to £1,038,000 from other Gospel Hall Trusts during the year.

All funds held were unrestricted funds.

Principal funding sources

FINANCIAL REVIEW

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

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining sufficient reserves to provide for the ongoing maintenance of the halls and put aside for the consumption of the assets and their facilities over time. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves, consisting of current assets less current liabilities, at the year end were £1,619,736 [2024: £82,185].

FUTURE PLANS FOR 2025-26

Our willing team of volunteers will continue to look for opportunities to offer practical support to local charities.

The Trust will continue to promote the preaching of the gospel in public spaces.

Regular giving of financial support to charities aligned with our purpose will also continue.

We will be open to new suggestions from members of the congregation which we will review and put forward for approval at one of the regular trustee meetings.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Rose Lane Gospel Hall Trust is constituted by a Deed of Trust dated 5th May 1982, amended by various Deeds and most recently by Deed of Variation dated 15th August 2014. The Trust was registered with the Charity Commission for England and Wales on 6th November 2014 under Charity Registration Number: 1159094.

Recruitment and appointment of new trustees

The Trustees who have served during the Period and since the Period end are set out on the General Information page. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2025 (2024 £nil).

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

Induction and training of new trustees

Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity.

The Charity also maintains particular links with Mays Lane Gospel Hall Trust and Bedford Gospel Hall Trust, with which it shares members of its congregation.

Risk management

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

All transactions have been reviewed and approved by at least two trustees.'

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

.....
D L Tilbrook - Trustee

ROSE LANE GOSPEL HALL TRUST

Statement of Financial Activities
for the Year Ended 5 April 2025

	Notes	Unrestricted fund £	Restricted fund £	5.4.25 Total funds £	5.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,307,268	-	1,307,268	201,614
Investment income	3	9,611	-	9,611	922
Other income		69,879	-	69,879	-
Total		<u>1,386,758</u>	<u>-</u>	<u>1,386,758</u>	<u>202,536</u>
EXPENDITURE ON					
Charitable activities	4				
Running gospel halls		102,448	-	102,448	107,262
Depreciation		104,238	-	104,238	105,605
Governance costs		18,894	-	18,894	2,316
Total		<u>225,580</u>	<u>-</u>	<u>225,580</u>	<u>215,183</u>
NET INCOME/(EXPENDITURE)		1,161,178	-	1,161,178	(12,647)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,896,101	-	2,896,101	2,908,748
TOTAL FUNDS CARRIED FORWARD		<u>4,057,279</u>	<u>-</u>	<u>4,057,279</u>	<u>2,896,101</u>

ROSE LANE GOSPEL HALL TRUST

Balance Sheet

5 April 2025

	Notes	Unrestricted fund £	Restricted fund £	5.4.25 Total funds £	5.4.24 Total funds £
FIXED ASSETS					
Tangible assets	8	2,437,543	-	2,437,543	2,813,916
CURRENT ASSETS					
Debtors	9	20,623	-	20,623	6,493
Cash at bank		1,621,711	-	1,621,711	81,120
		<u>1,642,334</u>	<u>-</u>	<u>1,642,334</u>	<u>87,613</u>
CREDITORS					
Amounts falling due within one year	10	(22,598)	-	(22,598)	(5,428)
NET CURRENT ASSETS		<u>1,619,736</u>	<u>-</u>	<u>1,619,736</u>	<u>82,185</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,057,279</u>	<u>-</u>	<u>4,057,279</u>	<u>2,896,101</u>
NET ASSETS		<u>4,057,279</u>	<u>-</u>	<u>4,057,279</u>	<u>2,896,101</u>
FUNDS	11				
Unrestricted funds				<u>4,057,279</u>	<u>2,896,101</u>
TOTAL FUNDS				<u>4,057,279</u>	<u>2,896,101</u>

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

.....
D L Tilbrook - Trustee

.....
C A Harvey - Trustee

ROSE LANE GOSPEL HALL TRUST

Cash Flow Statement
for the Year Ended 5 April 2025

	Notes	5.4.25 £	5.4.24 £
Cash flows from operating activities			
Cash generated from operations	1	1,204,321	5,592
Tax paid		(15,354)	(1,067)
Net cash provided by operating activities		<u>1,188,967</u>	<u>4,525</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(101,186)	(112,795)
Sale of tangible fixed assets		443,199	-
Interest received		9,611	922
Net cash provided by/(used in) investing activities		<u>351,624</u>	<u>(111,873)</u>
Change in cash and cash equivalents in the reporting period		<u>1,540,591</u>	<u>(107,348)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>81,120</u>	<u>188,468</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,621,711</u></u>	<u><u>81,120</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 5 April 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	5.4.25 £	5.4.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	1,161,178	(12,647)
Adjustments for:		
Depreciation charges	104,238	105,605
Profit on disposal of fixed assets	(69,879)	-
Interest received	(9,611)	(922)
Rounding	1	(1)
Decrease/(increase) in debtors	1,224	(3,268)
Increase/(decrease) in creditors	17,170	(83,175)
Net cash provided by operations	<u>1,204,321</u>	<u>5,592</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.24 £	Cash flow £	At 5.4.25 £
Net cash			
Cash at bank	81,120	1,540,591	1,621,711
	<u>81,120</u>	<u>1,540,591</u>	<u>1,621,711</u>
Total	<u>81,120</u>	<u>1,540,591</u>	<u>1,621,711</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to The Rose Lane 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of costs incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided and At varying rates on cost
Improvements to property	- 20% on cost
Plant and Equipment	- 25% on reducing balance

During the year ended 05.04.2022 the Trustees reviewed the policy for the provision for the depreciation or consumption of the gospel hall buildings, and changed it from 50 years to 25 years. This was to reflect the likelihood that the halls could need substantial alterations in future to keep them up to date with technological and environmental needs in a fast changing society. Fifty years was felt to be too long a time span. The policy was backdated to its inception.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

1. ACCOUNTING POLICIES - continued**Fund accounting**

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	5.4.25	5.4.24
	£	£
Donations - Gift Aid	61,345	54,466
Donations - Non Gift Aid	108,300	79,980
Gift aid	15,337	13,617
Contributions from the congregation	80,277	50,350
Other Donations	1,038,000	-
Payroll giving	4,009	3,201
	<u>1,307,268</u>	<u>201,614</u>

Other Donations

	£	£
Donation from the Bedford Gospel Hall Trust	688,000	-
Donation From the Mays Lane Gospel Hall Trust	350,000	-
	<u>1,038,000</u>	<u>-</u>

3. INVESTMENT INCOME

	5.4.25	5.4.24
	£	£
Deposit account interest	<u>9,611</u>	<u>922</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Running gospel halls	81,255	21,193	102,448
Depreciation	104,238	-	104,238
Governance costs	-	18,894	18,894
	<u>185,493</u>	<u>40,087</u>	<u>225,580</u>

5. SUPPORT COSTS

	Management £	Finance £	Human resources £	Governance costs £	Totals £
Running gospel halls	20,476	29	688	-	21,193
Governance costs	-	-	-	18,894	18,894
	<u>20,476</u>	<u>29</u>	<u>688</u>	<u>18,894</u>	<u>40,087</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	201,614	-	201,614
Investment income	922	-	922
Total	<u>202,536</u>	<u>-</u>	<u>202,536</u>
EXPENDITURE ON			
Charitable activities			
Running gospel halls	107,262	-	107,262
Depreciation	105,605	-	105,605
Governance costs	2,316	-	2,316
Total	<u>215,183</u>	<u>-</u>	<u>215,183</u>
NET INCOME/(EXPENDITURE)	(12,647)	-	(12,647)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,908,748	-	2,908,748
TOTAL FUNDS CARRIED FORWARD	<u>2,896,101</u>	<u>-</u>	<u>2,896,101</u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and Equipment £	Totals £
COST				
At 6 April 2024	3,770,726	189,711	43,651	4,004,088
Additions	96,382	-	4,804	101,186
Disposals	(350,000)	(29,150)	-	(379,150)
At 5 April 2025	3,517,108	160,561	48,455	3,726,124
DEPRECIATION				
At 6 April 2024	988,680	166,391	35,101	1,190,172
Charge for year	94,686	6,094	3,459	104,239
Eliminated on disposal	-	(5,830)	-	(5,830)
At 5 April 2025	1,083,366	166,655	38,560	1,288,581
NET BOOK VALUE				
At 5 April 2025	2,433,742	(6,094)	9,895	2,437,543
At 5 April 2024	2,782,046	23,320	8,550	2,813,916

Freehold Premises Title Numbers:

BD207119, BD256996, BD313256, CB320246, BD167643

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Income tax recoverable	16,421	1,067
Prepayments	4,202	5,426
	20,623	6,493

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Accrued expenses	22,598	5,428

11. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	2,896,101	1,161,178	4,057,279
TOTAL FUNDS	2,896,101	1,161,178	4,057,279

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,386,758	(225,580)	1,161,178
TOTAL FUNDS	<u>1,386,758</u>	<u>(225,580)</u>	<u>1,161,178</u>

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	2,908,748	(12,647)	2,896,101
TOTAL FUNDS	<u>2,908,748</u>	<u>(12,647)</u>	<u>2,896,101</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	202,536	(215,183)	(12,647)
TOTAL FUNDS	<u>202,536</u>	<u>(215,183)</u>	<u>(12,647)</u>

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

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	2,908,748	1,148,531	4,057,279
TOTAL FUNDS	<u>2,908,748</u>	<u>1,148,531</u>	<u>4,057,279</u>

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,589,294	(440,763)	1,148,531
TOTAL FUNDS	<u>1,589,294</u>	<u>(440,763)</u>	<u>1,148,531</u>

12. RELATED PARTY DISCLOSURES

Aggregate donations to the Trust received from Trustees and Related Parties during the year amounted to £103,410 (2024: £31,750).

13. VOLUNTEERS

The Rose Lane 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.

ROSE LANE GOSPEL HALL TRUST

England & Wales - Charity number 1159094

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 5 April 2024
for
ROSE LANE GOSPEL HALL TRUST

Pace Accountants
Noble House
Eaton Road
Hemel Hempstead
Hertfordshire
HP2 7UB

ROSE LANE GOSPEL HALL TRUST

Contents of the Financial Statements
for the Year Ended 5 April 2024

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

ROSE LANE GOSPEL HALL TRUST

Reference and Administrative Details
for the Year Ended 5 April 2024

TRUSTEES

S Kingston
T Lewis
B Lock (resigned 3.6.24)
P A Boyt
J Lewis (resigned 29.11.23)
C A Harvey (appointed 5.6.24)
D L Tilbrook (appointed 5.6.24)

TREASURER:

D. L. Tilbrook

PRINCIPAL ADDRESS

85 London Road
Biggleswade
Bedfordshire
SG18 3EE

**REGISTERED CHARITY
NUMBER**

1159094

INDEPENDENT EXAMINER

Pace Accountants
Noble House
Eaton Road
Hemel Hempstead
Hertfordshire
HP2 7UB

CHAIRMAN

C. Harvey

ROSE LANE GOSPEL HALL TRUST

Trustees' Report for the Year Ended 5 April 2024

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 9-13 and comply with the Trust Deed and applicable law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust has the following charitable purposes:

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

Significant activities

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

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Depending on the particular meeting, between 100 and 600 people normally attend these occasions. There is a structured weekly schedule of meetings held in one or more of the gospel halls.

Meetings

Meetings held at the Gospel halls would normally include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 700 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

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

Spreading the Gospel Message

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

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

In addition to street preaching, the trust also keeps in contact with other institutions to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

Public benefit

The trustees of The Rose Lane 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 Commission's general guidance to charities on public benefit.

OBJECTIVES AND ACTIVITIES

The life of a Christian

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

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Gospel tracts and literature available from the Gospel Hall

The Trust maintains a stock and display of gospel tracts, literature and Bibles in the foyer of our main Gospel Hall and this fact is advertised on the sign board at the street entrance. Three hundred and fifty seven tracts were distributed during the year.

Street preachings and Gospel tract distribution

We have maintained regular open air preachings in the market square of Biggleswade town on Saturdays and weekdays. This happened on one hundred and two occasions.

Distribution of Food Boxes

Food boxes were given to needy charities during the year.

Supporting the Rapid Relief Team charity

The Rapid Relief Team charity, a separate charity, has a local team in Biggleswade made up from our congregation members.

Our main hall is used to store some essential provisions and equipment that would be required if RRT are requested to support the emergency services working at an incident nearby.

FINANCIAL REVIEW

Financial position

In the year ended 5 April 2024, the Trust had a surplus of incoming resources over resources expended amounting to £92,958 before non-monetary items (depreciation).

Total voluntary income received this year was £201,614 compared to £136,641 in the previous year.

All funds held were unrestricted funds.

The loan from the Central G H Trust was repaid during the year.

Principal funding sources

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

FINANCIAL REVIEW

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining sufficient reserves to provide for the ongoing maintenance of the halls and put aside for the consumption of the assets and their facilities over time. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves, consisting of current assets less current liabilities, at the year end were £82,185 (2023: £170,023, less an unsecured loan of £68,000 from the Central G H Trust).

FUTURE PLANS FOR 2024-25

Our willing team of volunteers will continue to look for opportunities to offer practical support to local charities.

We will continue to promote the preaching of the gospel in public spaces.

Regular giving of financial support to charities aligned with our purpose will also continue.

We will be open to new suggestions from members of the congregation which we will review and put forward for approval at one of the regular trustee meetings.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Rose Lane Gospel Hall Trust is constituted by a Deed of Trust dated 5th May 1982, amended by various Deeds and most recently by Deed of Variation dated 15th August 2014. The Trust was registered with the Charity Commission for England and Wales on 6th November 2014 under Charity Registration Number: 1159094.

Recruitment and appointment of new trustees

The Trustees who have served during the Period and since the Period end are set out on the General Information page. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2024 (2023 £nil).

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

Induction and training of new trustees

Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity.

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.

ROSE LANE GOSPEL HALL TRUST

Trustees' Report
for the Year Ended 5 April 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

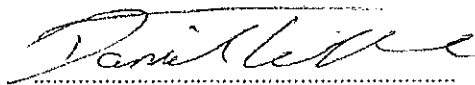
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

All transactions have been reviewed and approved by at least two trustees.'

Approved by order of the board of trustees on 22/01/2025 and signed on its behalf by:


.....

D L Tilbrook - Trustee

Independent Examiner's Report to the Trustees of
ROSE LANE GOSPEL HALL TRUST

Independent examiner's report to the trustees of ROSE LANE GOSPEL HALL TRUST

I report to the charity trustees on my examination of the accounts of ROSE LANE GOSPEL HALL TRUST (the Trust) for the year ended 5 April 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Peter J. Allen

Peter Allen

Pace Accountants
Noble House
Eaton Road
Hemel Hempstead
Hertfordshire
HP2 7UB

Date: *1.2.2025*

ROSE LANE GOSPEL HALL TRUST

Statement of Financial Activities
for the Year Ended 5 April 2024

	Notes	Unrestricted fund £	Restricted fund £	5.4.24 Total funds £	5.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	201,614	-	201,614	136,641
Investment income	3	922	-	922	357
Total		<u>202,536</u>	<u>-</u>	<u>202,536</u>	<u>136,998</u>
EXPENDITURE ON					
Charitable activities					
Running gospel halls		107,262	-	107,262	82,234
Depreciation		105,605	-	105,605	121,750
Governance costs		2,316	-	2,316	-
Total		<u>215,183</u>	<u>-</u>	<u>215,183</u>	<u>203,984</u>
NET INCOME/(EXPENDITURE)		(12,647)	-	(12,647)	(66,986)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,908,748	-	2,908,748	2,975,734
TOTAL FUNDS CARRIED FORWARD		<u><u>2,896,101</u></u>	<u><u>-</u></u>	<u><u>2,896,101</u></u>	<u><u>2,908,748</u></u>

ROSE LANE GOSPEL HALL TRUST

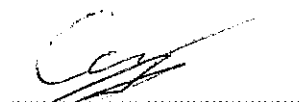
Balance Sheet
5 April 2024

	Notes	Unrestricted fund £	Restricted fund £	5.4.24 Total funds £	5.4.23 Total funds £
FIXED ASSETS					
Tangible assets	6	2,813,916	-	2,813,916	2,806,725
CURRENT ASSETS					
Debtors	7	6,493	-	6,493	2,158
Cash at bank		81,120	-	81,120	188,468
		87,613	-	87,613	190,626
CREDITORS					
Amounts falling due within one year	8	(5,428)	-	(5,428)	(88,603)
NET CURRENT ASSETS		82,185	-	82,185	102,023
TOTAL ASSETS LESS CURRENT LIABILITIES		2,896,101	-	2,896,101	2,908,748
NET ASSETS		2,896,101	-	2,896,101	2,908,748
FUNDS	9				
Unrestricted funds				2,896,101	2,908,748
TOTAL FUNDS				2,896,101	2,908,748

The financial statements were approved by the Board of Trustees and authorised for issue on 22.01.2025 and were signed on its behalf by:



D L Tilbrook - Trustee



C A Harvey - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to The Rose Lane 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of costs incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided and At varying rates on cost
Improvements to property	- 20% on cost
Plant and Equipment	- 25% on reducing balance

During the year the Trustees reviewed the policy for the provision for the depreciation or consumption of the gospel hall buildings, and changed it from 50 years to 25 years. This was to reflect the likelihood that the halls could need substantial alterations in future to keep them up to date with technological and environmental needs in a fast changing society. Fifty years was felt to be too long a time span. The policy was backdated to its inception.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

1. ACCOUNTING POLICIES - continued**Fund accounting**

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	5.4.24	5.4.23
	£	£
Donations - Gift Aid	54,466	45,852
Donations - Non Gift Aid	79,980	23,440
Gift aid	13,617	(4,663)
Legacies	-	25,000
Contributions from the congregation	50,350	44,500
Payroll giving	3,201	2,512
	<u>201,614</u>	<u>136,641</u>

3. INVESTMENT INCOME

	5.4.24	5.4.23
	£	£
Deposit account interest	<u>922</u>	<u>357</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	136,641	-	136,641
Investment income	<u>357</u>	<u>-</u>	<u>357</u>
Total	<u>136,998</u>	<u>-</u>	<u>136,998</u>
EXPENDITURE ON			
Charitable activities			
Running gospel halls	82,234	-	82,234

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Depreciation	121,750	-	121,750
Total	203,984	-	203,984
NET INCOME/(EXPENDITURE)	(66,986)	-	(66,986)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,975,734	-	2,975,734
TOTAL FUNDS CARRIED FORWARD	2,908,748	-	2,908,748

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and Equipment £	Totals £
COST				
At 6 April 2023	3,692,155	160,561	38,577	3,891,293
Additions	78,571	29,150	5,074	112,795
At 5 April 2024	3,770,726	189,711	43,651	4,004,088
DEPRECIATION				
At 6 April 2023	897,849	154,468	32,251	1,084,568
Charge for year	90,831	11,923	2,850	105,604
At 5 April 2024	988,680	166,391	35,101	1,190,172
NET BOOK VALUE				
At 5 April 2024	2,782,046	23,320	8,550	2,813,916
At 5 April 2023	2,794,306	6,093	6,326	2,806,725

Freehold Premises Title Numbers:

BD207119, BD256996, BD313256, CB320246, BD167643

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24 £	5.4.23 £
Income tax recoverable	1,067	-
Prepayments	5,426	2,158
	6,493	2,158

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24 £	5.4.23 £
Other creditors	-	12,550
Loan received	-	68,000
Accrued expenses	5,428	8,053
	<u>5,428</u>	<u>88,603</u>

9. MOVEMENT IN FUNDS

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	2,908,748	(12,647)	2,896,101
TOTAL FUNDS	<u>2,908,748</u>	<u>(12,647)</u>	<u>2,896,101</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	202,536	(215,183)	(12,647)
TOTAL FUNDS	<u>202,536</u>	<u>(215,183)</u>	<u>(12,647)</u>

Comparatives for movement in funds

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	2,975,734	(66,986)	2,908,748
TOTAL FUNDS	<u>2,975,734</u>	<u>(66,986)</u>	<u>2,908,748</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,998	(203,984)	(66,986)
TOTAL FUNDS	<u>136,998</u>	<u>(203,984)</u>	<u>(66,986)</u>

9. MOVEMENT IN FUNDS - continued

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

	At 6.4.22 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	2,975,734	(79,633)	2,896,101
TOTAL FUNDS	<u>2,975,734</u>	<u>(79,633)</u>	<u>2,896,101</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	339,534	(419,167)	(79,633)
TOTAL FUNDS	<u>339,534</u>	<u>(419,167)</u>	<u>(79,633)</u>

10. RELATED PARTY DISCLOSURES

Aggregate donations to the Trust received from Trustees and Related Parties during the year amounted to £71,750 (2023: £18,470).

11. VOLUNTEERS

The Rose Lane 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.

ROSE LANE GOSPEL HALL TRUST

England & Wales - Charity number 1159094

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 5 April 2023
for
ROSE LANE GOSPEL HALL TRUST

Pace Accountants
Noble House
Eaton Road
Hemel Hempstead
Hertfordshire
HP2 7UB

Contents of the Financial Statements
for the Year Ended 5 April 2023

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 16

ROSE LANE GOSPEL HALL TRUST

Reference and Administrative Details
for the Year Ended 5 April 2023

TRUSTEES	S Kingston T Lewis B Lock P A Boyt J Lewis (resigned 29.11.23)
TREASURER:	T Lewis
PRINCIPAL ADDRESS	85 London Road Biggleswade Bedfordshire SG18 3EE
REGISTERED CHARITY NUMBER	1159094
INDEPENDENT EXAMINER	Pace Accountants Noble House Eaton Road Hemel Hempstead Hertfordshire HP2 7UB
CHAIRMAN	B Lock

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 11-17 and comply with the Trust Deed and applicable law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust has the following charitable purposes:

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

Significant activities

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

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Depending on the particular meeting, between 100 and 600 people normally attend these occasions. There is a structured weekly schedule of meetings held in one or more of the gospel halls.

Meetings

Meetings held at the Gospel halls would normally include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 700 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

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

Spreading the Gospel Message

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

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

In addition to street preaching, the trust also keeps in contact with other institutions to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

Public benefit

The trustees of The Rose Lane 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 Commission's general guidance to charities on public benefit.

OBJECTIVES AND ACTIVITIES

The life of a Christian

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

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Gospel tracts and literature available from the Gospel Hall

The Trust maintains a stock and display of gospel tracts, literature and Bibles in the foyer of our main Gospel Hall and this fact is advertised on the sign board at the street entrance. One hundred and nineteen tracts were distributed during the year.

Street preachings and Gospel tract distribution

We have maintained regular open air preachings in the market square of Biggleswade town on Saturdays and weekdays. This happened on 18 occasions.

Distribution of Food Boxes

Twelve food boxes were given to needy charities during the year.

Supporting the Rapid Relief Team charity

The Rapid Relief Team charity, a separate charity, has a local team in Biggleswade made up from our congregation members.

Our main hall is used to store some essential provisions and equipment that would be required if RRT are requested to support the emergency services working at an incident nearby.

FINANCIAL REVIEW

Financial position

In the year ended 5 April 2023, the Trust had a surplus of incoming resources over resources expended amounting to £54,764 before non-monetary items (depreciation).

Total voluntary income received this year was £136,641 compared to £514,564 in the previous year.

All funds held were unrestricted funds.

The Trust received a legacy amounting to £25,000 during the year.

Principal funding sources

FINANCIAL REVIEW

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

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining sufficient reserves to provide for the ongoing maintenance of the halls and put aside for the consumption of the assets and their facilities over time. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves, consisting of current assets less current liabilities, at the year end were £170,023 (2022: £189,478) less an unsecured loan of £68,000 (2022: £138,000) from the Central G H Trust. There are no binding obligations to repay this amount in the next twelve months.

FUTURE PLANS FOR 2023-24

Our willing team of volunteers will continue to look for opportunities to offer practical support to local charities.

We will continue to promote the preaching of the gospel in public spaces.

Regular giving of financial support to charities aligned with our purpose will also continue.

We will be open to new suggestions from members of the congregation which we will review and put forward for approval at one of the regular trustee meetings.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Rose Lane Gospel Hall Trust is constituted by a Deed of Trust dated 5th May 1982, amended by various Deeds and most recently by Deed of Variation dated 15th August 2014. The Trust was registered with the Charity Commission for England and Wales on 6th November 2014 under Charity Registration Number: 1159094.

Recruitment and appointment of new trustees

The Trustees who have served during the Period and since the Period end are set out on the General Information page. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2023 (2022: £nil).

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

Induction and training of new trustees

Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

All transactions have been reviewed and approved by at least two trustees.'

Approved by order of the board of trustees on 18-01-2024..... and signed on its behalf by:



.....
T Lewis - Trustee

Independent Examiner's Report to the Trustees of
ROSE LANE GOSPEL HALL TRUST

Independent examiner's report to the trustees of ROSE LANE GOSPEL HALL TRUST

I report to the charity trustees on my examination of the accounts of ROSE LANE GOSPEL HALL TRUST (the Trust) for the year ended 5 April 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Peter J. Allen

Peter Allen

Pace Accountants
Noble House
Eaton Road
Hemel Hempstead
Hertfordshire
HP2 7UB

Date: 26.1.2024

ROSE LANE GOSPEL HALL TRUST

Statement of Financial Activities
for the Year Ended 5 April 2023

	Notes	Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	136,641	-	136,641	514,564
Investment income	3	357	-	357	15
Total		<u>136,998</u>	<u>-</u>	<u>136,998</u>	<u>514,579</u>
EXPENDITURE ON					
Charitable activities	4				
Running gospel halls		82,234	-	82,234	67,406
Depreciation		121,750	-	121,750	482,388
Other activities		-	-	-	5,250
Total		<u>203,984</u>	<u>-</u>	<u>203,984</u>	<u>555,044</u>
NET INCOME/(EXPENDITURE)		(66,986)	-	(66,986)	(40,465)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,975,734	-	2,975,734	3,016,199
TOTAL FUNDS CARRIED FORWARD		<u><u>2,908,748</u></u>	<u><u>-</u></u>	<u><u>2,908,748</u></u>	<u><u>2,975,734</u></u>

The notes form part of these financial statements

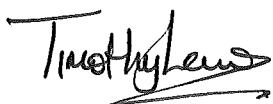
ROSE LANE GOSPEL HALL TRUST

Balance Sheet

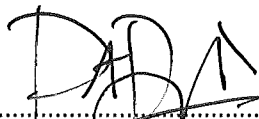
5 April 2023

	Notes	Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
FIXED ASSETS					
Tangible assets	8	2,806,725	-	2,806,725	2,924,256
CURRENT ASSETS					
Debtors	9	2,158	-	2,158	19,105
Cash at bank		188,468	-	188,468	177,557
		<u>190,626</u>	<u>-</u>	<u>190,626</u>	<u>196,662</u>
CREDITORS					
Amounts falling due within one year	10	(88,603)	-	(88,603)	(145,184)
NET CURRENT ASSETS		<u>102,023</u>	<u>-</u>	<u>102,023</u>	<u>51,478</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,908,748</u>	<u>-</u>	<u>2,908,748</u>	<u>2,975,734</u>
NET ASSETS		<u>2,908,748</u>	<u>-</u>	<u>2,908,748</u>	<u>2,975,734</u>
FUNDS	11				
Unrestricted funds				<u>2,908,748</u>	<u>2,975,734</u>
TOTAL FUNDS				<u>2,908,748</u>	<u>2,975,734</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18-1-24 and were signed on its behalf by:



T Lewis - Trustee



P A Boyt - Trustee

ROSE LANE GOSPEL HALL TRUST

Cash Flow Statement
for the Year Ended 5 April 2023

	Notes	5.4.23 £	5.4.22 £
Cash flows from operating activities			
Cash generated from operations	1	(2,407)	385,448
Tax paid		17,180	(13,589)
Net cash provided by operating activities		<u>14,773</u>	<u>371,859</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,219)	(355,820)
Interest received		357	15
Net cash used in investing activities		<u>(3,862)</u>	<u>(355,805)</u>
Change in cash and cash equivalents in the reporting period		<u>10,911</u>	<u>16,054</u>
Cash and cash equivalents at the beginning of the reporting period		<u>177,557</u>	<u>161,503</u>
Cash and cash equivalents at the end of the reporting period		<u><u>188,468</u></u>	<u><u>177,557</u></u>

The notes form part of these financial statements

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	5.4.23 £	5.4.22 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(66,986)	(40,465)
Adjustments for:		
Depreciation charges	121,750	482,388
Interest received	(357)	(15)
Rounding	-	2
Increase in debtors	(233)	(125)
Decrease in creditors	(56,581)	(56,337)
Net cash (used in)/provided by operations	<u>(2,407)</u>	<u>385,448</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.22 £	Cash flow £	At 5.4.23 £
Net cash			
Cash at bank	177,557	10,911	188,468
	<u>177,557</u>	<u>10,911</u>	<u>188,468</u>
Total	<u>177,557</u>	<u>10,911</u>	<u>188,468</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to The Rose Lane 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of costs incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided and At varying rates on cost
Improvements to property	- 20% on cost
Plant and Equipment	- 25% on reducing balance

During the year the Trustees reviewed the policy for the provision for the depreciation or consumption of the gospel hall buildings, and changed it from 50 years to 25 years. This was to reflect the likelihood that the halls could need substantial alterations in future to keep them up to date with technological and environmental needs in a fast changing society. Fifty years was felt to be too long a time span. The policy was backdated to its inception.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

1. ACCOUNTING POLICIES - continued**Fund accounting**

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	5.4.23	5.4.22
	£	£
Donations - Gift Aid	45,852	54,646
Donations - Non Gift Aid	23,440	40,440
Gift aid	(4,663)	13,589
Legacies	25,000	353,031
Contributions from the congregation	44,500	50,360
Payroll giving	2,512	2,498
	<u>136,641</u>	<u>514,564</u>

3. INVESTMENT INCOME

	5.4.23	5.4.22
	£	£
Deposit account interest	<u>357</u>	<u>15</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Running gospel halls	59,304	22,930	82,234
Depreciation	<u>121,750</u>	<u>-</u>	<u>121,750</u>
	<u>181,054</u>	<u>22,930</u>	<u>203,984</u>

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Running gospel halls	<u>19,006</u>	<u>3,924</u>	<u>22,930</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated Fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	508,854	5,710	-	514,564
Investment income	15	-	-	15
Total	508,869	5,710	-	514,579
EXPENDITURE ON				
Charitable activities				
Running gospel halls	67,406	-	-	67,406
Depreciation	482,388	-	-	482,388
Other activities	-	5,250	-	5,250
Total	549,794	5,250	-	555,044
NET INCOME/(EXPENDITURE)	(40,925)	460	-	(40,465)
Transfers between funds	460	(460)	-	-
Net movement in funds	(40,465)	-	-	(40,465)
RECONCILIATION OF FUNDS				
Total funds brought forward	3,016,199	-	-	3,016,199
TOTAL FUNDS CARRIED FORWARD	2,975,734	-	-	2,975,734

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and Equipment £	Totals £
COST				
At 6 April 2022	3,692,155	160,561	34,358	3,887,074
Additions	-	-	4,219	4,219
At 5 April 2023	3,692,155	160,561	38,577	3,891,293
DEPRECIATION				
At 6 April 2022	810,160	122,356	30,302	962,818
Charge for year	87,689	32,112	1,949	121,750
At 5 April 2023	897,849	154,468	32,251	1,084,568
NET BOOK VALUE				
At 5 April 2023	2,794,306	6,093	6,326	2,806,725
At 5 April 2022	2,881,995	38,205	4,056	2,924,256

Freehold Premises Title Numbers:

BD207119, BD256996, BD313256, CB320246, BD167643

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23 £	5.4.22 £
Income tax recoverable	-	17,180
Prepayments	2,158	1,925
	<u>2,158</u>	<u>19,105</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23 £	5.4.22 £
Other creditors	12,550	-
Loan received	68,000	138,000
Accrued expenses	8,053	7,184
	<u>88,603</u>	<u>145,184</u>

11. MOVEMENT IN FUNDS

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	2,975,734	(66,986)	2,908,748
TOTAL FUNDS	<u>2,975,734</u>	<u>(66,986)</u>	<u>2,908,748</u>

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,998	(203,984)	(66,986)
TOTAL FUNDS	<u>136,998</u>	<u>(203,984)</u>	<u>(66,986)</u>

Comparatives for movement in funds

	At 6.4.21 £	Net movement in funds £	Transfers between funds £	At 5.4.22 £
Unrestricted funds				
General fund	3,016,199	(40,925)	460	2,975,734
Designated Fund	-	460	(460)	-
	<u>3,016,199</u>	<u>(40,465)</u>	<u>-</u>	<u>2,975,734</u>
TOTAL FUNDS	<u>3,016,199</u>	<u>(40,465)</u>	<u>-</u>	<u>2,975,734</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	508,869	(549,794)	(40,925)
Designated Fund	5,710	(5,250)	460
	<u>514,579</u>	<u>(555,044)</u>	<u>(40,465)</u>
TOTAL FUNDS	<u>514,579</u>	<u>(555,044)</u>	<u>(40,465)</u>

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

	At 6.4.21 £	Net movement in funds £	Transfers between funds £	At 5.4.23 £
Unrestricted funds				
General fund	3,016,199	(107,911)	460	2,908,748
TOTAL FUNDS	<u>3,016,199</u>	<u>(107,451)</u>	<u>-</u>	<u>2,908,748</u>

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	645,867	(753,778)	(107,911)
TOTAL FUNDS	<u>651,577</u>	<u>(759,028)</u>	<u>(107,451)</u>

12. RELATED PARTY DISCLOSURES

Aggregate donations to the Trust received from Trustees and Related Parties during the year amounted to £18,470 (2022: £18,845).

13. VOLUNTEERS

The Rose Lane 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.

ROSE LANE GOSPEL HALL TRUST

England & Wales - Charity number 1159094

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 5 April 2022
for
ROSE LANE GOSPEL HALL TRUST

Sandra Thurgood FCCA FMAAT CPA BSc
3 Dells Lane
Biggleswade
Bedfordshire
SG18 8LP

ROSE LANE GOSPEL HALL TRUST

Contents of the Financial Statements
for the Year Ended 5 April 2022

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 17

ROSE LANE GOSPEL HALL TRUST

Reference and Administrative Details
for the Year Ended 5 April 2022

TRUSTEES

S Kingston
T Lewis
B Lock
P A Boyt
J Lewis

TREASURER:

T Lewis

PRINCIPAL ADDRESS

85 London Road
Biggleswade
Bedfordshire
SG18 3EE

**REGISTERED CHARITY
NUMBER**

1159094

INDEPENDENT EXAMINER

Sandra Thurgood
3 Dells Lane
Biggleswade
Bedfordshire
SG18 8LP

FCCA FMAAT CPA BSc

CHAIRMAN

B Lock

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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 practices 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 15 August 2014.
2. Any other charitable purposes connected with Brethren

Significant activities

The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website - www.plymouthbrethrenchristianchurch.org.

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Depending on the particular meeting, between 100 and 600 people normally attend these occasions. There is a structured weekly schedule of meetings held in one or more of the gospel halls.

Spreading the Gospel Message

The Gospel Hall is a base from which a large number of preachers operate to spread the Christian gospel, in word and deed. Gospel tracts are provided free of charge by the Trust to such preachers. Many of them also preach the Christian gospel on the streets of Biggleswade most weeks of the year.

In addition to street preaching, the trust also keeps in contact with other institutions to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

Visitors

The services and meetings are attended by the regular congregation and many of the services are open to other visitors who are properly disposed. The notice board outside the Hall welcomes visitors and displays times of Gospel Preachings along with a telephone number for those seeking further information or help. Gospel Tracts, which are distributed daily, also display this information.

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

Public benefit

The trustees of The Rose Lane 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 Commission's general guidance to charities on public benefit. The attached report provides details about some of the activities.

OBJECTIVES AND ACTIVITIES

The life of a Christian

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Covid-19 pandemic curtailed the normal activities of the Trust During the times of the lockdown, and other restriction the Gospel Halls under the control of the Trust were not used for congregational meetings, and were only used for marriages and burials in accordance with the government guidelines. The Trust continued to maintain the halls.

Since the government restrictions were lifted the halls have been used by the congregation.

The congregation is kept regularly informed as to particular needs for funds, and other relevant matters.

Congregational Support

The trustees also established an Emergency Needs fund for the duration of the Covid-19 pandemic and any resultant economic downturn. This was providing limited financial assistance by the way of grocery vouchers to households, who experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household.

The trust appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants. The fund was wound up during the year now the lockdown restrictions have been lifted.

FINANCIAL REVIEW

Financial position

In the year ended 5th April 2022 total voluntary income received this period was £514,564 compared to £131,204 in the previous year. The Trust received income from several sources including general donations and gift-aid. Gift-aid has been provided for on gift-aidable donations received during the year. There was a surplus of incoming resources over resources expended amounting to £441,923 before non-monetary items (depreciation).

All funds held were unrestricted or designated funds.

The Trust received a legacy amounting to £353,031 during the year. This consisted of a residential property and cash.

During the year the Trustees reviewed the policy for the provision for the depreciation or consumption of the gospel hall buildings, and changed it from 50 years to 25 years. This was to reflect the likelihood that the halls could need substantial alterations in future to keep them up to date with technological and environmental needs in a fast changing society. Fifty years was felt to be too long a time span. The policy was backdated to its inception.

Principal funding sources

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.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The Trust aims to hold sufficient funds in a current account to cover day to day expenditure, plus an allowance for any urgent repairs and capital expenses that may arise. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal.

Free reserves, consisting of current assets less current liabilities, at the year end were £189,478 (2021: £163,373) less an unsecured loan of £138,000 (2021: £198,000) from the Central G H Trust. There are no binding obligations to repay this amount in the next twelve months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Rose Lane Gospel Hall Trust is constituted by a Deed of Trust dated 5th May 1982, amended by various Deeds and most recently by Deed of Variation dated 15th August 2014. The Trust was registered with the Charity Commission for England and Wales on 6th November 2014 under Charity Registration Number: 1159094.

Recruitment and appointment of new trustees

The Trustees who have served during the Period and since the Period end are set out on the General Information page. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the Period.

Trustees are selected according to their experience in specialised fields and are expected to use that 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.

Induction and training of new trustees

Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

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.

ROSE LANE GOSPEL HALL TRUST

Trustees' Report
for the Year Ended 5 April 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

All transactions have been reviewed and approved by two trustees.

PUBLIC BENEFIT AND OUTREACH 2021 22

One of the Trust's principal activities that further its objectives is providing a facility for the coordination of 'outreach' work into the wider community.

This report includes some of the things that we have been engaged in during 2021-22.

Gospel tracts and literature available from the Gospel Hall

The Trust maintains a stock and display of gospel tracts, literature and Bibles in the foyer of our main Gospel Hall and this fact is advertised on the sign board at the street entrance.

Street preachings and Gospel tract distribution

We have maintained regular open air preachings in the market square of Biggleswade town on Saturdays and weekdays when the restrictions due to the Covid-19 pandemic allowed this.

Supporting the Rapid Relief Team charity

The Rapid Relief Team charity, a separate charity, has a local team in Biggleswade made up from our congregation members.

Our main hall is used to store some essential provisions and equipment that would be required if RRT are requested to support the emergency services working at an incident nearby.

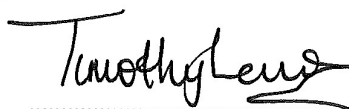
Further plans for 2022 - 23

We are planning to continue the various initiatives in the new period.

We will look for opportunities to support additional other local charities that need support from our willing team of volunteers

We will be open to new suggestions from members of the congregation which we will review and put forward for approval at one of the regular trustee meetings.

Approved by order of the board of trustees on 03-02-2023 and signed on its behalf by:



.....
T Lewis - Trustee

Independent examiner's report to the trustees of ROSE LANE GOSPEL HALL TRUST

I report to the charity trustees on my examination of the accounts of ROSE LANE GOSPEL HALL TRUST (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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.



Sandra Thurgood
FCCA

Sandra Thurgood FCCA FMAAT CPA BSc
3 Dells Lane
Biggleswade
Bedfordshire
SG18 8LP

Date: 3rd February 2023,

ROSE LANE GOSPEL HALL TRUST

Statement of Financial Activities
for the Year Ended 5 April 2022

	Notes	Unrestricted fund £	Designated Fund £	Restricted fund £	5.4.22 Total funds £	5.4.21 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	508,854	5,710	-	514,564	131,204
Investment income	3	15	-	-	15	29
Total		<u>508,869</u>	<u>5,710</u>	<u>-</u>	<u>514,579</u>	<u>131,233</u>
EXPENDITURE ON						
Charitable activities	4					
Running gospel halls		67,406	-	-	67,406	24,014
Depreciation		482,388	-	-	482,388	77,643
Other activities		-	5,250	-	5,250	21,920
Governance costs		-	-	-	-	1,900
Total		<u>549,794</u>	<u>5,250</u>	<u>-</u>	<u>555,044</u>	<u>125,477</u>
NET INCOME/(EXPENDITURE)		(40,925)	460	-	(40,465)	5,756
Transfers between funds	12	<u>460</u>	<u>(460)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(40,465)	-	-	(40,465)	5,756
RECONCILIATION OF FUNDS						
Total funds brought forward		3,016,199	-	-	3,016,199	3,010,443
TOTAL FUNDS CARRIED FORWARD		<u><u>2,975,734</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>2,975,734</u></u>	<u><u>3,016,199</u></u>

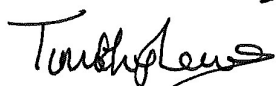
ROSE LANE GOSPEL HALL TRUST

Balance Sheet

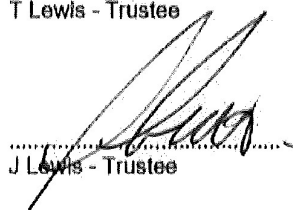
5 April 2022

	Notes	Unrestricted fund £	Designated Fund £	Restricted fund £	5.4.22 Total funds £	5.4.21 Total funds £
FIXED ASSETS						
Tangible assets	9	2,924,257	-	-	2,924,257	3,050,826
CURRENT ASSETS						
Debtors	10	19,105	-	-	19,105	5,391
Cash at bank		177,557	-	-	177,557	161,503
		<u>196,662</u>	<u>-</u>	<u>-</u>	<u>196,662</u>	<u>166,894</u>
CREDITORS						
Amounts falling due within one year	11	(145,185)	-	-	(145,185)	(201,521)
		<u>51,477</u>	<u>-</u>	<u>-</u>	<u>51,477</u>	<u>(34,627)</u>
NET CURRENT ASSETS						
		<u>2,975,734</u>	<u>-</u>	<u>-</u>	<u>2,975,734</u>	<u>3,016,199</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>2,975,734</u>	<u>-</u>	<u>-</u>	<u>2,975,734</u>	<u>3,016,199</u>
NET ASSETS						
		<u>2,975,734</u>	<u>-</u>	<u>-</u>	<u>2,975,734</u>	<u>3,016,199</u>
FUNDS	12					
Unrestricted funds					2,975,734	3,016,199
TOTAL FUNDS					<u>2,975,734</u>	<u>3,016,199</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 03-02-2023 and were signed on its behalf by:



.....
T Lewis - Trustee



.....
J Lewis - Trustee

The notes form part of these financial statements

ROSE LANE GOSPEL HALL TRUST

Cash Flow Statement
for the Year Ended 5 April 2022

	Notes	5.4.22 £	5.4.21 £
Cash flows from operating activities			
Cash generated from operations	1	385,448	30,315
Tax paid		(13,589)	29,825
Net cash provided by operating activities		<u>371,859</u>	<u>60,140</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(355,820)	(960)
Interest received		15	29
Net cash used in investing activities		<u>(355,805)</u>	<u>(931)</u>
Change in cash and cash equivalents in the reporting period		<u>16,054</u>	<u>59,209</u>
Cash and cash equivalents at the beginning of the reporting period		<u>161,503</u>	<u>102,294</u>
Cash and cash equivalents at the end of the reporting period		<u><u>177,557</u></u>	<u><u>161,503</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 5 April 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	5.4.22 £	5.4.21 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(40,465)	5,756
Adjustments for:		
Depreciation charges	482,388	77,643
Interest received	(15)	(29)
Rounding	2	(2)
(Increase)/decrease in debtors	(125)	46
Decrease in creditors	(56,337)	(53,099)
Net cash provided by operations	<u>385,448</u>	<u>30,315</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.21 £	Cash flow £	At 5.4.22 £
Net cash			
Cash at bank	161,503	16,054	177,557
	<u>161,503</u>	<u>16,054</u>	<u>177,557</u>
Total	<u>161,503</u>	<u>16,054</u>	<u>177,557</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to The Rose Lane 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of costs incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided and At varying rates on cost
Improvements to property	- 20% on cost
Plant and Equipment	- 25% on reducing balance

During the year the Trustees reviewed the policy for the provision for the depreciation or consumption of the gospel hall buildings, and changed it from 50 years to 25 years. This was to reflect the likelihood that the halls could need substantial alterations in future to keep them up to date with technological and environmental needs in a fast changing society. Fifty years was felt to be too long a time span. The policy was backdated to its inception.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

1. ACCOUNTING POLICIES - continued**Fund accounting**

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated services

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 The Rose Lane 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.

Going concern

From 18th March 2020, Rose Lane Gospel Hall Trust ceased using the four gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government.

The trust has started using the halls again now that the government restrictions have been lifted.

The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

2. DONATIONS AND LEGACIES

	5.4.22	5.4.21
	£	£
Donations - Gift Aid	54,646	57,154
Donations - Non Gift Aid	40,440	7,180
Gift aid	13,589	14,295
Legacies	353,031	-
Contributions from the congregation	50,360	49,555
Payroll giving	2,498	3,020
	<u>514,564</u>	<u>131,204</u>

3. INVESTMENT INCOME

	5.4.22	5.4.21
	£	£
Deposit account interest	15	29
	<u>15</u>	<u>29</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Running gospel halls	47,511	19,895	67,406
Depreciation	482,388	-	482,388
Other activities	5,250	-	5,250
	<u>535,149</u>	<u>19,895</u>	<u>555,044</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Running gospel halls	<u>13,248</u>	<u>7</u>	<u>6,640</u>	<u>19,895</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated Fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	116,949	14,255	-	131,204
Investment income	<u>29</u>	<u>-</u>	<u>-</u>	<u>29</u>
Total	<u>116,978</u>	<u>14,255</u>	<u>-</u>	<u>131,233</u>
EXPENDITURE ON				
Charitable activities				
Running gospel halls	24,014	-	-	24,014
Depreciation	77,643	-	-	77,643
Other activities	8,195	13,725	-	21,920
Governance costs	<u>1,900</u>	<u>-</u>	<u>-</u>	<u>1,900</u>
Total	<u>111,752</u>	<u>13,725</u>	<u>-</u>	<u>125,477</u>
NET INCOME	5,226	530	-	5,756
Transfers between funds	530	(530)	-	-

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated Fund £	Restricted fund £	Total funds £
Net movement in funds	5,756	-	-	5,756

RECONCILIATION OF FUNDS

Total funds brought forward	3,010,443	-	-	3,010,443
TOTAL FUNDS CARRIED FORWARD	3,016,199	-	-	3,016,199

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Note 4 details the allocation of income and expenditure for 2021 between funds.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and Equipment £	Totals £
COST				
At 6 April 2021	3,336,335	160,561	34,358	3,531,254
Additions	355,820	-	-	355,820
At 5 April 2022	3,692,155	160,561	34,358	3,887,074
DEPRECIATION				
At 6 April 2021	361,235	90,243	28,950	480,428
Charge for year	87,688	32,113	1,352	121,153
Charge - change of policy	361,236	-	-	361,236
At 5 April 2022	810,159	122,356	30,302	962,817
NET BOOK VALUE				
At 5 April 2022	2,881,996	38,205	4,056	2,924,257
At 5 April 2021	2,975,100	70,318	5,408	3,050,826

Freehold Premises Title Numbers:

BD207119, BD256996, BD313256, CB320246, BD167643

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22 £	5.4.21 £
Other debtors	-	300
Income tax recoverable	17,180	3,591
Prepayments	1,925	1,500
	<u>19,105</u>	<u>5,391</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22 £	5.4.21 £
Loan received	138,000	198,000
Accrued expenses	7,185	3,521
	<u>145,185</u>	<u>201,521</u>

12. MOVEMENT IN FUNDS

	At 6.4.21 £	Net movement in funds £	Transfers between funds £	At 5.4.22 £
Unrestricted funds				
General fund	3,016,199	(40,925)	460	2,975,734
Designated Fund	-	460	(460)	-
	<u>3,016,199</u>	<u>(40,465)</u>	<u>-</u>	<u>2,975,734</u>
TOTAL FUNDS	<u>3,016,199</u>	<u>(40,465)</u>	<u>-</u>	<u>2,975,734</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	508,869	(549,794)	(40,925)
Designated Fund	5,710	(5,250)	460
	<u>514,579</u>	<u>(555,044)</u>	<u>(40,465)</u>
TOTAL FUNDS	<u>514,579</u>	<u>(555,044)</u>	<u>(40,465)</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.20 £	Net movement in funds £	Transfers between funds £	At 5.4.21 £
Unrestricted funds				
General fund	3,010,443	5,226	530	3,016,199
Designated Fund	-	530	(530)	-
	<u>3,010,443</u>	<u>5,756</u>	<u>-</u>	<u>3,016,199</u>
TOTAL FUNDS	<u>3,010,443</u>	<u>5,756</u>	<u>-</u>	<u>3,016,199</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,978	(111,752)	5,226
Designated Fund	14,255	(13,725)	530
	<u>131,233</u>	<u>(125,477)</u>	<u>5,756</u>
TOTAL FUNDS	<u>131,233</u>	<u>(125,477)</u>	<u>5,756</u>

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

	At 6.4.20 £	Net movement in funds £	Transfers between funds £	At 5.4.22 £
Unrestricted funds				
General fund	3,010,443	(35,699)	990	2,975,734
Designated Fund	-	990	(990)	-
	<u>3,010,443</u>	<u>(34,709)</u>	<u>-</u>	<u>2,975,734</u>
TOTAL FUNDS	<u>3,010,443</u>	<u>(34,709)</u>	<u>-</u>	<u>2,975,734</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	625,847	(661,546)	(35,699)
Designated Fund	19,965	(18,975)	990
	<u>645,812</u>	<u>(680,521)</u>	<u>(34,709)</u>
TOTAL FUNDS	<u>645,812</u>	<u>(680,521)</u>	<u>(34,709)</u>

13. RELATED PARTY DISCLOSURES

Aggregate donations to the Trust received from Trustees and Related Parties during the year amounted to £18,845 (2021: £20,140)

14. VOLUNTEERS

The Rose Lane 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.

Rose Lane Gospel Hall Trust

85 London Road, Biggleswade, Beds, SG18 8EE

Public Benefit Report 2021-2022

Rapid Relief Team (RRT)

The trust sees that the work carried out by its members as Volunteers of the Rapid Relief Team (RRT) is of the utmost importance in the community. Equipment and trailers are stored in the secure ground of the gospel halls where volunteers can freely access them, as much of the work of RRT is done out of normal operating hours.

During this period RRT Biggleswade donated and delivered 191 RRT Family Food Boxes and 70 Baby Care Kits to worthy local entities, including,

Hertfordshire Constabulary,

Steeple Morden C Of E Controlled Primary School

SADA

Guilden Morden Primary School

Haven First

Domestic Abuse Investigation & Safeguarding Unit (Specialist Safeguarding Unit)

Shefford and Stotfold Children's centre

Flitwick Children's Centre

The SPACE Baby Bank

...plus a host of individuals direct

Volunteers regularly give up their evenings to pack food boxes. A very large number of food boxes have been donated to refugees in Ukraine as part of Operation 322, which Biggleswade volunteers contributed to packing.



Registered charity number 1159094 | T: 01767 222 986 | E: trust@roselanetrust.com | W: roselanetrust.com

Trustees: Tim Lewis Brian Lock Toby Harvey Samuel Kingston

Gospel Preaching

We were unable to maintain our longstanding committal to the open-air preaching in the town centre of Biggleswade during lockdown, but this has now resumed this now the restrictions have lifted. Tracts and gospel cards are available as always for collection from the main Gospel Hall. Any enquiries received by the trustees or made to central office have been followed up, and where applicable people have been directed to the [Christian Doctrine and Gospel Publishing website](#) where literature can be purchased or downloaded for reading in multiple languages.

Giving to Other Charities

The Trust has sponsored other local charities with donations as follows:

April 21 – Magpas Air Ambulance - £100
June 21 – Children’s Cancer and Lukemia group - £100
January 22 – Save the Children - £100
May 22 – British Heart foundation - £150

Food Donations

Food donations were given to several entities with gifts totalling £62.55, and positive feedback received as follows:

- Stevenage Haven First – *“It was so lovely to see you back but more importantly, thank you for the kind donation”*
- North Herts Sanctuary – *“Thank you so much for the beautiful food hamper, it is so much appreciated. Also a big thank you for all your efforts. The residents shall enjoy.”*
- Haven First North Herts – *“ Thank you so much”*

ROSE LANE GOSPEL HALL TRUST

England & Wales - Charity number 1159094

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 5 April 2021
for
ROSE LANE GOSPEL HALL TRUST

Pace Accountants
Noble House
Eaton Road
Hemel Hempstead
Hertfordshire
HP2 7UB

ROSE LANE GOSPEL HALL TRUST

Contents of the Financial Statements
for the Year Ended 5 April 2021

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15

ROSE LANE GOSPEL HALL TRUST

Reference and Administrative Details
for the Year Ended 5 April 2021

TRUSTEES	S Kingston T Lewis B Lock P A Boyt J Lewis
TREASURER:	T Lewis
PRINCIPAL ADDRESS	85 London Road Biggleswade Bedfordshire SG18 3EE
REGISTERED CHARITY NUMBER	1159094
INDEPENDENT EXAMINER	Pace Accountants Noble House Eaton Road Hemel Hempstead Hertfordshire HP2 7UB
CHAIRMAN	T Lewis

ROSE LANE GOSPEL HALL TRUST

Trustees' Report for the Year Ended 5 April 2021

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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 practices 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 15 August 2014.
2. Any other charitable purposes connected with Brethren

Significant activities

The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website - www.plymouthbrethrenchristianchurch.org.

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Depending on the particular meeting, between 100 and 600 people normally attend these occasions. There is a structured weekly schedule of meetings held in one or more of the gospel halls.

Spreading the Gospel Message

The Gospel Hall is a base from which a large number of preachers operate to spread the Christian gospel, in word and deed. Gospel tracts are provided free of charge by the Trust to such preachers. Many of them also preach the Christian gospel on the streets of Biggleswade most weeks of the year.

In addition to street preaching, the trust also keeps in contact with prison chaplains to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

Visitors

The services and meetings are attended by the regular congregation and many of the services are open to other visitors who are properly disposed. The notice board outside the Hall welcomes visitors and displays times of Gospel Preachings along with a telephone number for those seeking further information or help. Gospel Tracts, which are distributed daily, also display this information.

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

Public benefit

The trustees of The Rose Lane 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 Commission's general guidance to charities on public benefit.

ROSE LANE GOSPEL HALL TRUST

Trustees' Report for the Year Ended 5 April 2021

OBJECTIVES AND ACTIVITIES

The life of a Christian

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Covid-19 pandemic curtailed the normal activities of the Trust During the times of the lockdown and other restriction the Gospel Halls under the control of the Trust were not used for congregational meetings, and were only used for marriages and burials in accordance with the government guidelines. The Trust continued to maintain the halls.

The congregation is kept regularly informed as to particular needs for funds, and other relevant matters.

Congregational Support

The trustees have also established an Emergency Needs fund for the duration of the current pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

FINANCIAL REVIEW

Financial position

In the year ended 5th April 2021 total voluntary income received this period was £131,204 compared to £133,001 in the previous year. The Trust received income from several sources including general donations and gift-aid. Gift-aid has been provided for on gift-aidable donations received during the year. There was a surplus of incoming resources over resources expended amounting to £83,399 before non-monetary items (depreciation).

All funds held were unrestricted or designated funds.

£960 was spent on hand sanitising equipment for the gospel halls.

Principal funding sources

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.

FINANCIAL REVIEW

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The Trust aims to hold sufficient funds in a current account to cover day to day expenditure, plus an allowance for any urgent repairs and capital expenses that may arise. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal.

Free reserves, consisting of current assets less current liabilities, at the year end were £163,373 (2020: £135,936) less an unsecured loan of £198,000 (2020: £253,000) from the Central G H Trust. There are no binding obligations to repay this amount in the next twelve months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Rose Lane Gospel Hall Trust is constituted by a Deed of Trust dated 5th May 1982, amended by various Deeds and most recently by Deed of Variation dated 15th August 2014. The Trust was registered with the Charity Commission for England and Wales on 6th November 2014 under Charity Registration Number: 1159094.

Recruitment and appointment of new trustees

The Trustees who have served during the Period and since the Period end are set out on the General Information page. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the Period.

Trustees are selected according to their experience in specialised fields and are expected to use that 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.

Induction and training of new trustees

Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

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.

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.

ROSE LANE GOSPEL HALL TRUST

Trustees' Report
for the Year Ended 5 April 2021

PUBLIC BENEFIT AND OUTREACH 2020 21

One of the Trust's principal activities that further its objectives is providing a facility for the coordination of 'outreach' work into the wider community.

This report includes some of the things that we have been engaged in during 2020-21.

Gospel tracts and literature available from the Gospel Hall

The Trust maintains a stock and display of gospel tracts, literature and Bibles in the foyer of our main Gospel Hall and this fact is advertised on the sign board at the street entrance.

Street preachings and Gospel tract distribution

We have maintained regular open air preachings in the market square of Biggleswade town on Saturdays and weekdays when the restrictions due to the Covid-19 pandemic allowed this.

Supporting the Rapid Relief Team charity

The Rapid Relief Team charity a separate charity, has a local team in Biggleswade made up from our congregation members.

Our main hall is used to store some essential provisions and equipment that would be required if RRT are requested to support the emergency services working at an incident nearby.

Further plans for 2021 - 22

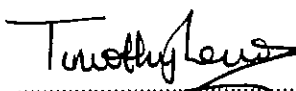
We are planning to continue the various initiatives in the new period.

We will look for opportunities to support additional other local charities that need support from our willing team of volunteers

We will be open to new suggestions from members of the congregation which we will review and put forward for approval at one of the regular trustee meetings.

From 18th March 2020, Rose Lane Gospel Hall Trust ceased using the gospel halls, which it operates. This was as a result of the global COVID-19 pandemic and the general lockdown imposed by the government on 23rd March 2020. The Trust aims to use these Gospel Halls again once restrictions due to the pandemic are lifted and it is deemed safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern

Approved by order of the board of trustees on 02.02.2022..... and signed on its behalf by:



.....
T Lewis - Trustee

ROSE LANE GOSPEL HALL TRUST

Statement of Trustees' Responsibilities for the Year Ended 5 April 2021

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of
ROSE LANE GOSPEL HALL TRUST

Independent examiner's report to the trustees of ROSE LANE GOSPEL HALL TRUST

I report to the charity trustees on my examination of the accounts of ROSE LANE GOSPEL HALL TRUST (the Trust) for the year ended 5 April 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Peter J. Allen

Peter James Allen
ATT
Pace Accountants
Noble House
Eaton Road
Hemel Hempstead
Hertfordshire
HP2 7UB

Date: 03.02.2022

ROSE LANE GOSPEL HALL TRUST

Statement of Financial Activities
for the Year Ended 5 April 2021

	Notes	Unrestricted fund £	Designated Fund £	Restricted fund £	5.4.21 Total funds £	5.4.20 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	116,949	14,255	-	131,204	133,001
Investment income	3	29	-	-	29	51
Total		116,978	14,255	-	131,233	133,052
EXPENDITURE ON						
Charitable activities						
Running gospel halls		24,014	13,725	-	37,739	54,899
Depreciation		77,643	-	-	77,643	77,924
Other activities		8,195	-	-	8,195	13,305
Governance costs		1,900	-	-	1,900	2,250
Total		111,752	13,725	-	125,477	148,378
NET INCOME/(EXPENDITURE)		5,226	530	-	5,756	(15,326)
Transfers between funds	10	530	(530)	-	-	-
Net movement in funds		5,756	-	-	5,756	(15,326)
RECONCILIATION OF FUNDS						
Total funds brought forward		3,010,443	-	-	3,010,443	3,025,769
TOTAL FUNDS CARRIED FORWARD		3,016,199	-	-	3,016,199	3,010,443

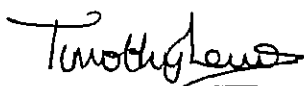
The notes form part of these financial statements

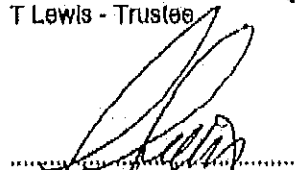
ROSE LANE GOSPEL HALL TRUST

Balance Sheet
5 April 2021

	Notes	Unrestricted fund £	Designated Fund £	Restricted fund £	5.4.21 Total funds £	5.4.20 Total funds £
FIXED ASSETS						
Tangible assets	7	3,050,826	-	-	3,050,826	3,127,507
CURRENT ASSETS						
Debtors	8	5,301	-	-	5,301	35,262
Cash at bank		161,503	-	-	161,503	102,294
		166,894	-	-	166,894	137,556
CREDITORS						
Amounts falling due within one year	9	(201,521)	-	-	(201,521)	(254,620)
NET CURRENT ASSETS		(34,627)	-	-	(34,627)	(117,064)
TOTAL ASSETS LESS CURRENT LIABILITIES		3,016,199	-	-	3,016,199	3,010,443
NET ASSETS		3,016,199	-	-	3,016,199	3,010,443
FUNDS	10					
Unrestricted funds					3,016,199	3,010,443
TOTAL FUNDS					3,016,199	3,010,443

The financial statements were approved by the Board of Trustees and authorised for issue on 02.02.2022 and were signed on its behalf by:


T Lewis - Trustee


J Lewis - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to The Rose Lane 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of costs incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost and not provided
Improvements to property	- 20% on cost
Plant and Equipment	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

ROSE LANE GOSPEL HALL TRUST

Notes to the Financial Statements - continued
for the Year Ended 5 April 2021

1. ACCOUNTING POLICIES - continued

Donated services

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 The Rose Lane 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.

Going concern

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

2. DONATIONS AND LEGACIES

	5.4.21	5.4.20
	£	£
Donations - Gift Aid	57,154	63,400
Donations - Non Gift Aid	7,180	7,880
Gift aid	14,295	15,893
Collections	-	1,215
Contributions from the congregation	49,555	41,300
Payroll giving	3,020	3,313
	<u>131,204</u>	<u>133,001</u>

3. INVESTMENT INCOME

	5.4.21	5.4.20
	£	£
Deposit account interest	<u>29</u>	<u>51</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated Fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	133,001	-	-	133,001
Investment income	51	-	-	51
Total	133,052	-	-	133,052
EXPENDITURE ON				
Charitable activities				
Running gospel halls	54,899	-	-	54,899
Depreciation	77,924	-	-	77,924
Other activities	13,305	-	-	13,305
Governance costs	2,250	-	-	2,250
Total	148,378	-	-	148,378
NET INCOME/(EXPENDITURE)	(15,326)	-	-	(15,326)
RECONCILIATION OF FUNDS				
Total funds brought forward	3,025,769	-	-	3,025,769
TOTAL FUNDS CARRIED FORWARD	3,010,443	-	-	3,010,443

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Note 4 details the allocation of income and expenditure for 2020 between funds.

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and Equipment £	Totals £
COST				
At 6 April 2020	3,336,335	160,561	33,398	3,530,294
Additions	-	-	960	960
At 5 April 2021	3,336,335	160,561	34,358	3,531,254
DEPRECIATION				
At 6 April 2020	317,508	58,131	27,148	402,787
Charge for year	43,727	32,112	1,802	77,641
At 5 April 2021	361,235	90,243	28,950	480,428
NET BOOK VALUE				
At 5 April 2021	2,975,100	70,318	5,408	3,050,826
At 5 April 2020	3,018,827	102,430	6,250	3,127,507

ROSE LANE GOSPEL HALL TRUST

Notes to the Financial Statements - continued
for the Year Ended 5 April 2021.

7. TANGIBLE FIXED ASSETS - continued

Freehold Premises Title Numbers:

BD207119, BD256996, BD313256, CB320246, BD167643

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.21 £	5.4.20 £
Other debtors	300	-
Income tax recoverable	3,591	33,416
Prepayments	1,500	1,846
	<u>5,391</u>	<u>35,262</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.21 £	5.4.20 £
Trade creditors	-	1
Loan received	198,000	253,000
Accrued expenses	3,521	1,619
	<u>201,521</u>	<u>254,620</u>

10. MOVEMENT IN FUNDS

	At 6.4.20 £	Net movement in funds £	Transfers between funds £	At 5.4.21 £
Unrestricted funds				
General fund	3,010,443	5,226	530	3,016,199
Designated Fund	-	530	(530)	-
	<u>3,010,443</u>	<u>5,756</u>	<u>-</u>	<u>3,016,199</u>
TOTAL FUNDS	<u>3,010,443</u>	<u>5,756</u>	<u>-</u>	<u>3,016,199</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,978	(111,752)	5,226
Designated Fund	14,255	(13,725)	530
	<u>131,233</u>	<u>(125,477)</u>	<u>5,756</u>
TOTAL FUNDS	<u>131,233</u>	<u>(125,477)</u>	<u>5,756</u>

10. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 6.4.19 £	Net movement in funds £	At 5.4.20 £
Unrestricted funds			
General fund	3,025,769	(15,326)	3,010,443
TOTAL FUNDS	<u>3,025,769</u>	<u>(15,326)</u>	<u>3,010,443</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,052	(148,378)	(15,326)
TOTAL FUNDS	<u>133,052</u>	<u>(148,378)</u>	<u>(15,326)</u>

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

	At 6.4.19 £	Net movement in funds £	Transfers between funds £	At 5.4.21 £
Unrestricted funds				
General fund	3,025,769	(10,100)	530	3,016,199
Designated Fund	-	530	(530)	-
	<u>3,025,769</u>	<u>(9,570)</u>	<u>-</u>	<u>3,016,199</u>
TOTAL FUNDS	<u>3,025,769</u>	<u>(9,570)</u>	<u>-</u>	<u>3,016,199</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	250,030	(260,130)	(10,100)
Designated Fund	14,255	(13,725)	530
	<u>264,285</u>	<u>(273,855)</u>	<u>(9,570)</u>
TOTAL FUNDS	<u>264,285</u>	<u>(273,855)</u>	<u>(9,570)</u>

11. RELATED PARTY DISCLOSURES

Aggregate donations to the Trust received from Trustees and Related Parties during the year amounted to £20,140 (2020: £19,350)

12. VOLUNTEERS

The Rose Lane 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.