

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

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for the Year Ended 5 April 2021

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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

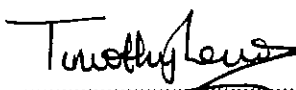
We are planning to continue the various initiatives in the new period.

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 on02.02.2022..... 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

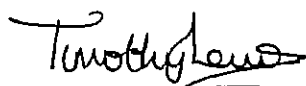
The notes form part of these financial statements

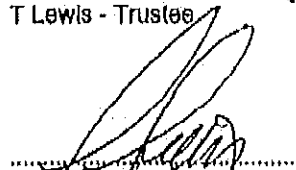
ROSE LANE GOSPEL HALL TRUST

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

The notes form part of these financial statements

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.