

Trustees Report & Unaudited Financial Statements

Sandford Road Gospel Hall Trust
As at 5 April 2021

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Legal and Administrative Information

Sandford Road Gospel Hall Trust For the year ended 5 April 2021

Charity Name:

Sandford Road Gospel Hall Trust

Registered Charity Number:

1159242

Trustees:

Daniel Mallinson (Chair)

Darryl Paterson

Charles Hoare

Matthew Thomas

Michael Smith

Treasurer:

Daniel Mallinson

Principle Address:

41 Sandford Road
Doncaster, Yorkshire

DN4 8DU

Independent Examiner:

Amanda Groombridge
Oldfield Advisory LLP
Santis House
Curriers Close, Coventry
CV4 8AW

Accountant:

Oldfield Advisory LLP
Santis House
Curriers Close, Coventry
CV4 8AW

Bankers:

Natwest Bank plc
PO Box 26
12 High Street
Doncaster
DN1 1EJ

Report of the Trustees

Sandford Road Gospel Hall Trust For the year ended 5 April 2021

The trustees present their report along with the financial statements of the Charity for the 5 April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 31 May 1982, most recently amended by Deed of Variation dated 15th August 2014. The trust was registered with the Charity Commission for England and Wales on 07 November 2014 under Charity Registration Number: 1159242

Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2021.

The Trust operates two 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.

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. The Trust also maintains particular links with Abbeydale, Canterbury Road, Checkstone, Springvale and Williamson Gospel Hall Trusts 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 to manage and mitigate those risks.

Objectives and Activities

Objectives and Aims

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

Public Benefit

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

Details of public benefit activities carried out by Sandford Road Gospel Hall Trust can be found in the separate appendix to this report.

Main activities and achievements

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

The 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.

During the financial year the trust also replaced foyer carpet tiles at the Sandford Road gospel hall in order to improve the facilities for when the congregation can use the rooms again. The trust also supported other trusts whose congregations were suffering hardship due to the Covid-19 pandemic.

Plans for future periods

From 18th March 2020, Sandford Road Gospel Hall Trust ceased using the two 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 the general lockdown is 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.

The trust is also committed to demolishing the bungalow adjacent to the Sandford Road gospel hall in order to create an additional overflow carpark, to improve facilities for the congregation.

Meetings

Meetings held at the Gospel halls 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 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 halls and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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 would usually participate in a programme of street preaching where Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Due to the Covid-19 pandemic this has not been possible during the financial year, but the congregation aim to continue this once it is safe to do so.

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

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

Funding

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

Financial Review

In the year ended 5 April 2021 the Trust had a surplus of incoming resources over resources expended.

Total voluntary income received this year was £162,631 compared to £359,220 in the previous year.

All funds held were unrestricted funds.

Reserves Policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, 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 cover day to day expenditure and any capital expenditure needs that may arise. 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 at the year end were £158,976 (2020: £68,441)

Statement of Trustees Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 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 two trustees.

On Behalf of the board:

.....

Daniel Mallinson (Trustee)

.....

Date

Report of the Independent Examiner

Sandford Road Gospel Hall Trust For the year ended 5 April 2021

I report to the trustees on my examination of the accounts of the Sandford Road Gospel Hall Trust for the year ended 5 April 2021.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

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.

.....
Amanda Groombridge
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

6 January 2022

Statement of Financial Activities

Sandford Road Gospel Hall Trust For the year ended 5 April 2021

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021	TOTAL FUNDS 2020
Income and endowments:					
Donations and Legacies:					
Contributions from the Congregation	93,606	-	-	93,606	90,520
Gift Aid Donations	28,875	-	-	28,875	34,960
Income Tax refunds	7,219	-	-	7,219	8,740
Grants Received (note 5)	-	-	-	-	225,000
Congregation Support	-	32,932	-	32,932	-
Total Income and endowments:	129,700	32,932	-	162,631	359,220
Expenditure:					
Running Meeting Rooms (note 9)	41,255	-	-	41,255	46,440
Congregation Support (note 9)	-	16,175	-	16,175	-
Cost of donated services (note 4)	25,446	-	-	25,446	23,800
Grants to affiliated trusts (note 5)	1,000	-	-	1,000	-
Total Expenditure:	67,701	16,175	-	83,876	70,241
Net Income/(Expenditure)	61,998	16,757	-	78,755	288,979
Net Movement In Funds	61,998	16,757	-	78,755	288,979
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021	TOTAL FUNDS 2020
Reconciliation of funds (note 11)					
Total Funds brought forward	1,191,895	-	-	1,191,895	902,916
Net movement in funds	61,998	16,757	-	78,755	288,979
Total Funds carried forward	1,253,894	16,757	-	1,270,650	1,191,895

The notes on page 11 - 19 form part of these financial statements.

Balance Sheet

Sandford Road Gospel Hall Trust As at 5 April 2021

	2021	2020
Fixed Assets		
Tangible assets (note 6)	1,111,674	1,123,454
Total Fixed Assets	1,111,674	1,123,454
Current assets		
Prepayments and accrued income	24,454	19,219
Cash at bank and in hand	135,709	115,949
Total Current assets	160,163	135,168
Creditors: amounts falling due within one year		
Accruals and deferred income	1,187	1,631
Other creditors	-	65,096
Total Creditors: amounts falling due within one year	1,187	66,727
Net current assets/(liabilities)	158,976	68,441
Total assets less current liabilities	1,270,650	1,191,895
Net Assets	1,270,650	1,191,895
Funds (note 10)		
Unrestricted funds	1,270,650	1,191,895
Total Funds	1,270,650	1,191,895

The unaudited financial statements were approved and authorised for issue by the Trustees of Sandford Road Gospel Hall Trust onand were signed on its behalf by:

.....

Daniel Mallinson (Trustee)

Notes forming part of the Financial Statements

Sandford Road Gospel Hall Trust For the year ended 5 April 2021

1. ACCOUNTING POLICIES

1.1 Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The functional currency of the charity is sterling (£).

The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 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 Sandford Road Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

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

1.4 Governance and support costs

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

1.5 Tangible fixed assets and depreciation

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

Freehold buildings	2.5% straight line
Property improvements	2.5% straight line
Fixtures and Fittings	10% reducing balance

1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 Funds

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

Restricted funds arise from donations to the trust, which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary.

1.9 Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

From 18th March 2020, Sandford Road Gospel Hall Trust ceased using the 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. TRUSTEES' REMUNERATION AND EXPENSES

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2020: none)

3. WAGES AND SALARIES

There are no employees (2020: none)

4. Donated Services

	2021	2020
Donated Services		
Donated To:		
Donated Services to Abbeydale Gospel Hall Trust	6,494	7,787
Donated Services to Canterbury Road Gospel Hall Trust	2,844	1,965
Donated Services to Checkstone Trust	5,466	6,152
Donated Services to Springvale GHT	4,364	3,100
Donated Services to Williamson Gospel Hall Trust	6,278	4,797
Total Donated Services:	25,446	23,800

5. Grants

	2021	2020
Grants:		
Grants Received from:		
Grants from CGHT	-	225,000
Total Grants Received:	-	225,000
Grants to:		
Grants to Abbeydale Gospel Hall Trust	1,000	-
Total Grants:	1,000	-

6. Tangible Fixed Assets

Cost	Land and Buildings - Sandford Road	Land and Buildings - Carr Lane, Wadworth	Fixtures and Fittings	Totals
At 5 April 2020	830,836	332,618	18,797	1,182,250
Additions				
Disposals				
At 5 April 2021	830,836	332,618	18,797	1,182,250
Depreciation				
At 5 April 2020	48,797	2,359	7,640	58,797
Current Year Depreciation	10,136	528	1,116	11,780
Eliminated on disposals				
At 5 April 2021	58,933	2,887	8,756	70,576
Net Book Value				
At 5 April 2021	771,903	329,731	10,041	1,111,674
At 5 April 2020	782,039	330,259	11,156	1,123,454

Land registry titles of the above property held are SYK126602, SYK298398, SYK141857, SYK298399 and SYK546447.

7. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £6,300 (2020: £32,930) were received. No material reimbursements were made to related parties of the trustees.

8. VOLUNTEERS

Sandford Road 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.

Resources Expended

Sandford Road Gospel Hall Trust For the year ended 5 April 2021

9. Resources Expended

	DIRECT COSTS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2021	TOTAL COSTS 2020
Direct Costs				
Premises costs - repairs and maintenance	11,401	-	11,401	15,514
Premises costs - heat, light and power	6,525	-	6,525	8,333
Premises costs - rent and rates	3,185	-	3,185	-
Telephone	356	-	356	413
Health and Safety	1,008	-	1,008	984
Legal and professional	3,420	-	3,420	6,415
Bank charges	54	-	54	33
Congregation Support	-	16,175	16,175	-
Public outreach expenses	-	-	-	564
Depreciation	11,780	-	11,780	11,847
Insurance	1,869	-	1,869	1,438
Governance	1,656	-	1,656	900
Total Direct Costs	41,255	16,175	57,430	46,440

Governance costs include £180 (prior year: £180) in respect of independent examiners fees.

Analysis of Net Assets - Current year

Sandford Road Gospel Hall Trust For the year ended 5 April 2021

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

10.1 Current Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Funds			
Tangible Fixed Assets	1,111,674	-	1,111,674
Current Assets	160,163	-	160,163
Current Liabilities	(1,187)	-	(1,187)
Total Funds	1,270,650	-	1,270,650

Analysis of Net Assets - Prior Year

Sandford Road Gospel Hall Trust For the year ended 5 April 2021

10.2 Prior Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2020
Funds			
Tangible Fixed Assets	1,123,454	-	1,123,454
Current Assets	135,168	-	135,168
Current Liabilities	(66,727)	-	(66,727)
Total Funds	1,191,895	-	1,191,895

Movement in Funds - Current Year

Sandford Road Gospel Hall Trust For the year ended 5 April 2021

11. Movement in Funds

11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Movement in Funds				
Total funds brought forward	1,191,895	-	-	1,191,895
Incoming resources	129,700	32,932	-	162,631
Resources expended	(67,701)	(16,175)	-	(83,876)
Total funds carried forward	1,253,894	16,757	-	1,270,650

Movement in Funds - Prior Year

Sandford Road Gospel Hall Trust For the year ended 5 April 2021

11. Movement in Funds

11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2020
Movement in Funds				
Total funds brought forward	902,916	-	-	902,916
Incoming resources	359,220	-	-	359,220
Resources expended	(70,241)	-	-	(70,241)
Total funds carried forward	1,191,895	-	-	1,191,895

Document Activity Report

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Sandford Road Gospel Hall Trust

Public benefit Report 2020-21

One of the Trust's principal activities that furthers its objects is providing a facility for the coordination of "outreach" work into the wider community. Members of the congregation, acting under the directions of the trustees and with their full active encouragement, have continued with "outreach" work which they have carried out for many years.

2020-21 Summary

The trustees of the Sandford Road 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.

2020 panned out to be a year like no other with individuals, businesses and charities alike facing unique challenges unparalleled in our lifetime. In some way shape or form COVID 19 has had a profound impact on all our lives.

The trustees and the regular congregation members were determined to continue their public benefit works and we have found this year has demanded even more resource as we support people and communities around our places of worship.

Street Preaching and Tract Distribution

We were unable to maintain our longstanding committal to the open air preaching, but the trust intends to resume this as soon as government restrictions permit.

Tracts and gospel cards were still available for collection from the main Gospel Hall. Any enquiries received by the trustees or made to central office have been followed up fully, and where applicable people have been directed to the following website where literature can be purchased or downloaded for reading in multiple languages.

<https://christiandoctrineandgospelpublishing.org/>

Members of the congregation have continued to hand out tracts to neighbours and people in need when they have met them. Other church leaders and ministers from time-to-time request some of the early printed ministry by the leaders which is made available from the website listed.

Working With Other Charities

As a trust, we have purchased 289 RRT Family Food Boxes which we donated to various local needs such as homeless and vulnerable shelters, schools, parishes etc. The RRT Food Boxes are designed to feed a family of 4 for up to 4 days and bring some relief and joy to households during their time of pressure and crisis.

Details of these are as follows:

Date	Charity/Event	Reason	Qty of Food Boxes Distributed
12.08.20	Safe Haven / RIVO	Homeless	30
26.11.20	Safe Haven / RIVO	Homeless	10
11.02.21	Roundabout	Covid Support	20
11.02.21	Voluntary Action Rotherham	Covid Support	29
05.03.21	Chaucer School	For families affected by Covid in the community	196
10.03.21	Dinnington Resource Centre	Covid Support	4





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