

BROOKFIELD GOSPEL HALL TRUST

England & Wales · Charity number 1159421

Details

Status Registered

Legal form Trust

Registered 2014-12-01

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

Contact

Address 57 Braeside Road
St. Leonards
Ringwood
Hampshire
BH24 2PJ

Phone 01425477222

Email enquiries@brookfieldtrust.org

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 (?FAITH IN PRACTICE?); AND (B) ANY OTHER CHARITABLE PURPOSES CONNECTED WITH BRETHREN.

Activities: Provision and maintenance of gospel halls for religious activities of Christians known as 'Brethren'. Meetings held at gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. A number of preachers spread the Christian gospel, in word and deed, on the streets and in the halls. Food and gospel literature is donated for homeless and needy persons.

Classification

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

Geography

- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£207,398	£169,901	-	-
2024-04-05	£129,072	£340,906	-	-
2023-04-05	£132,985	£188,071	-	-
2022-04-05	£105,841	£96,687	-	-
2021-04-05	£361,560	£80,754	-	-

Trustees

Name	Role	Appointed
GARY ASKEW	Chair	2011-04-02
Adam Moodie		2019-03-02
Lloyd Cooper		2024-01-06
ROBERT FARRANT		2008-11-07
Robin Watney		2024-01-06

BROOKFIELD GOSPEL HALL TRUST

England & Wales - Charity number 1159421

Accounts

Charity Registration No: 1159421

Brookfield Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2025**

Brookfield Gospel Hall Trust
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Brookfield Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2025

Charity name: Brookfield Gospel Hall Trust

Registered charity number: 1159421

Trustees: Gary Askew (Chair)

Lloyd Cooper

Robert D Farrant

Adam Moodie

Robin Watney

Treasurer: Robert D Farrant

Principal address: 57 Braeside Road
St Leonards
Ringwood
BH24 2PJ

Independent examiner: Julian Remmington
4cast
1 Centrus
Mead Lane
Hertford
SG13 7GX

Bankers: Lloyds Bank
Parkstone
Poole
BH14 0JJ

Solicitors: Ellis-Fermor & Negus
2 Devonshire Avenue
Beeston
Nottingham
NG9 1BS

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2025

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

Structure, governance and management

Governing document

The Brookfield Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 20th February 1964, most recently amended by Deed of Variation dated 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 1st December 2014 under Charity Registration Number: 1159421.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2025 (2024: £nil).

The Trust operates a Gospel hall and Trustees are chosen from among the regular congregation of the hall. 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 similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Bournemouth 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.

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.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2025

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.

During the year, Brookfield Gospel Hall Trust continued to carry out its charitable purposes for the public benefit, primarily through the advancement of the Christian faith and the relief of need within the local community. The Trust undertook the distribution of gospel tracts and other Christian literature, making these materials freely available to the public in order to promote understanding of the Christian message and provide spiritual encouragement. These activities were carried out by volunteers and were open to all, without restriction.

The Trust also engaged in charitable activities aimed at supporting individuals and families experiencing hardship. This included the donation of food to local food banks and working in partnership with Rapid Relief Team (RRT) to assist in the provision of food boxes to local schools, enabling support to reach families in need. In addition, the Trust supported the work of RRT by assisting with the recruitment of volunteers, thereby helping to increase the effectiveness and reach of this community initiative. The trustees confirm that these activities were undertaken in furtherance of the Trust's charitable objectives and that they provided clear public benefit.

Main activities and achievements

The Trust provides and maintains a Gospel Hall 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 Trust's main achievement this year has been continuing to open the Broadway Lane Gospel Hall to the congregation and visitors and encouraging good works by them which benefit the wider community as described below. Also work in supporting Bournemouth Gospel Hall Trust in the search for a further Gospel Hall in the Ashley Heath area where the numbers have been growing steadily and an additional hall is needed.

The Trust successfully secured a property in the Ashley Heath area for an additional hall. Planning permission for change of use was also obtained. This will greatly benefit the community members living in this area.

Plans for future periods

The Trust plans to continue all the current activities.

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. New energy contracts have been entered into with good tariffs secured to minimise the effects of the energy crisis.

The congregation are working closer with local and parish councils in the local areas to support needs that may arise such as litter picks, hedge trimming, and any donations that can be provided to meet requirements such as park benches, defibrillators and meal kits to schools for needy families.

The Trust has been accumulating funds for the conversion of the new property in Ashley Heath into a gospel hall. Significant work has been undertaken to ensure that the best value for money is obtained on the project, whilst meeting the planning conditions.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2025

Meetings

Meetings held at the gospel hall 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 40 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 and the life of a Christian

The Broadway Lane Gospel Hall is 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 members of the congregation also keep contact with prison chaplains and the chaplain at the local hospital to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular monthly packs of nutritious food with copies of gospel literature to homeless and needy persons through local charities, schools or homeless societies, with many of the congregation participating in donating generously to this means of displaying Christianity to mankind. Members of the congregation are also regularly involved in supporting the Rapid Relief Team, a separate charity, in the charitable works that they carry out.

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).

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

Financial position

In the year ended 5 April 2025 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £180,225 compared to £117,965 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 no significant reserves although currently surplus funds are being saved for a proposed new hall due to the increase in the size of the congregation. 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 £189,280 (2024 £115,819).

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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP (FRS 102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (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 two trustees.

On behalf of the board:

G Askew

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Brookfield Gospel Hall Trust on the financial statements for the year ended 5th April 2025 set out on pages 7 to 14.

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 statement

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.

Signed:

Date:

Name: Julian Remmington

4cast, 1 Centrus, Mead Lane, Hertford, SG13 7GX

Brookfield Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2025

	NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming and endowments from:						
Donations and legacies:						
		-	-	-	-	-
		74,026	-	-	74,026	52,155
		25,635	-	-	25,635	21,192
		69,170	-	-	69,170	36,660
		6,409	-	-	6,409	5,298
	4.	-	-	-	-	-
		-	-	-	-	-
	5.	4,985	-	-	4,985	2,660
		-	-	-	-	-
Investment income and interest						
		173	-	-	173	107
Other income						
		27,000	-	-	27,000	11,000
Total		207,398	-	-	207,398	129,072
Expenditure on:						
Charitable activities						
	6.	79,343	-	-	79,343	59,008
		953	-	-	953	508
		-	-	-	-	4,490
		7,103	-	-	7,103	4,564
	4.	27,644	-	-	27,644	265,518
		49,250	-	-	49,250	-
		-	-	-	-	-
Governance						
		181	-	-	181	83
		-	-	-	-	-
		-	-	-	-	300
		4,712	-	-	4,712	5,755
		700	-	-	700	680
		-	-	-	-	-
		15	-	-	15	-
		-	-	-	-	-
		-	-	-	-	-
Total		169,901	-	-	169,901	340,906
Net income/(expenditure)		37,497	-	-	37,497	- 211,834
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		37,497	-	-	37,497	- 211,834
Reconciliation of funds						
Funds at 6th April 2024		1,527,078	-	-	1,527,078	1,738,912
Total funds at 5th April 2025	9.	1,564,575	-	-	1,564,575	1,527,078

The notes on pages 10 to 14 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Brookfield Gospel Hall Trust
Balance sheet
As at 5th April 2025

	NOTES	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	7.		1,375,295		1,411,259
			<u>1,375,295</u>		<u>1,411,259</u>
Current assets					
Debtors:					
Prepayments & accrued income		9,595		16,282	
Cash at bank and in hand		181,478		101,900	
		<u>191,073</u>		<u>118,182</u>	
Current liabilities					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		1,793		2,363	
		<u>1,793</u>		<u>2,363</u>	
Net current assets			189,280		115,819
Total assets less current liabilities			<u>1,564,575</u>		<u>1,527,078</u>
Creditors: amounts falling due after more than one year:					
Loans			-		-
Net assets	8.	£	<u>1,564,575</u>	£	<u>1,527,078</u>
Funds					
Unrestricted income fund			1,564,575		1,527,078
Restricted funds			-		-
Total Funds	9.	£	<u>1,564,575</u>	£	<u>1,527,078</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Brookfield Gospel Hall Trust on / / and signed on their behalf by

G Askew
Trustee

Brookfield Gospel Hall Trust
Detailed statement of financial activities
Cashflow Statement
for the year ended 5th April 2025

NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Cash flows from operating activities:					
Net income/(-) expenditure for the reporting period (as per the statement of financial activities)	37,497	-	-	37,497	- 211,834
Adjustments for:					
Depreciation charges	37,375	-	-	37,375	35,750
(-) Gains/losses on investments	-	-	-	-	-
Dividends, interest and rents from investments	-	-	-	-	-
Loss/(-) profit on sale of fixed assets	-	-	-	-	-
(-) Increase/decrease in stocks	-	-	-	-	-
(-) Increase/decrease in debtors	6,687	-	-	6,687	- 7,035
Increase/(-) decrease in creditors	- 570	-	-	- 570	- 2,548
Net cash provided by (-) used in operating activities	80,989	-	-	80,989	- 185,667
Cash flows from investing activities:					
Dividends, interest and rents from investments	-	-	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-	-	-
Purchase of property, plant and equipment	1,411	-	-	1,411	-
Proceeds from sale of investments	-	-	-	-	-
Purchase of investments	-	-	-	-	-
Net cash provided by (-) used in investing activities	1,411	-	-	1,411	-
Cash flows from financing activities:					
Repayments of borrowing	-	-	-	-	-
Cash inflows from new borrowing	-	-	-	-	-
Receipt of endowment	-	-	-	-	-
Net cash provided by (-) used in financing activities	-	-	-	-	-
Change in cash and cash equivalents in the reporting period	79,578	-	-	79,578	- 185,667
Cash and cash equivalents at the beginning of the reporting period	101,900	-	-	101,900	287,567
Cash and cash equivalents at the end of the reporting period	181,478	-	-	181,478	101,900

The notes on pages 10 to 14 form part of these financial statements

1. Accounting policies

1.1 Basis of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Brookfield 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 (costing more than £150) 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% straight line
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line
Equipment	25% reducing balance method

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 and there is no requirement to prepare consolidated accounts.

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.10 Significant estimates and judgements

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.

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 (2024: None).

3 Wages and salaries

There are no employees (2024: none).

4 Donated services

Income	2025	2024
	£	£
Donated Services	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

Expenditure	2025	2024
	£	£
Bournemouth Gospel Hall Trust	27,644	265,254
Sandbourne Gospel Hall Trust	-	264
	<hr/>	<hr/>
	27,644	265,518
	<hr/>	<hr/>

5 Grants received

	2025	2024
	£	£
Bournemouth Gospel Hall Trust	4,985	2,660
	<hr/>	<hr/>
	4,985	2,660
	<hr/>	<hr/>

6 Resources expended	Meeting rooms	Other charitable activities	2025	2024
	£	£	£	£
Repairs and maintenance of buildings	9,122	-	9,122	2,430
Landscaping costs	12,910	-	12,910	3,209
Maintenance- Recording equipment	269	-	269	860
Light and heat	9,247	-	9,247	7,916
Water rates	179	-	179	144
Telephone & broadband at hall(s)	1,013	-	1,013	915
Conference costs	-	1,800	1,800	900
Insurance- Public liability	2,627	-	2,627	2,149
Legal & professional- specific to halls	400	-	400	500
Cleaning	4,401	-	4,401	4,235
Sundry	-	-	-	-
Depreciation- Freehold property	36,610	-	36,610	35,200
Depreciation- Equipment	765	-	765	550
	<hr/>	<hr/>	<hr/>	<hr/>
	77,543	1,800	79,343	59,008
	<hr/>	<hr/>	<hr/>	<hr/>

7 Tangible fixed assets

	Freehold Property* and Refurbishment	Equipment	Total
	£	£	£
Cost			
At 6th April 2024	1,778,328	10,339	1,788,667
Disposals	-	-	-
Additions	-	1,411	1,411
	<u>1,778,328</u>	<u>11,750</u>	<u>1,790,078</u>
At 5th April 2025	1,778,328	11,750	1,790,078
Depreciation			
At 6th April 2024	368,716	8,692	377,408
Disposals	-	-	-
Charge for the year	36,610	765	37,375
	<u>405,326</u>	<u>9,457</u>	<u>414,783</u>
At 5th April 2025	405,326	9,457	414,783
Net Book Value			
At 5th April 2025	<u>1,373,002</u>	<u>2,293</u>	<u>1,375,295</u>
At 6th April 2024	<u>1,409,612</u>	<u>1,647</u>	<u>1,411,259</u>

* Land Registry title number; DT203413

8 Analysis of net assets between funds

	Unrestricted funds	Unrestricted Designated funds	Restricted funds	Total funds
	£	£	£	£
8.1 Current year				
Tangible fixed assets	1,375,295	-	-	1,375,295
Currents assets	191,073	-	-	191,073
Current liabilities	1,793	-	-	1,793
	<u>1,564,575</u>	<u>-</u>	<u>-</u>	<u>1,564,575</u>
Total funds	<u>1,564,575</u>	<u>-</u>	<u>-</u>	<u>1,564,575</u>
8.2 Prior year				
Tangible fixed assets	1,411,259	-	-	1,411,259
Currents assets	118,182	-	-	118,182
Current liabilities	2,363	-	-	2,363
	<u>1,527,078</u>	<u>-</u>	<u>-</u>	<u>1,527,078</u>
Total funds	<u>1,527,078</u>	<u>-</u>	<u>-</u>	<u>1,527,078</u>

9 Movement in funds

9.1 Current year

	Balance at 6 April 2024	Incoming resources	Resources expended	Realised/ unrealised gain and losses	Balance at 5 April 2025
	£	£	£	£	£
Restricted funds					
Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Designated funds	-	-	-	-	-
Unrestricted funds	1,527,078	207,398	169,901	-	1,564,575
	<u>1,527,078</u>	<u>207,398</u>	<u>169,901</u>	<u>-</u>	<u>1,564,575</u>
Total funds	<u>1,527,078</u>	<u>207,398</u>	<u>169,901</u>	<u>-</u>	<u>1,564,575</u>

9 Movement in funds contd.

9.2 *Prior year*

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2024 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	-	-	-	-	-
Unrestricted funds	1,738,912	129,072	340,906	-	1,527,078
Total funds	<u>1,738,912</u>	<u>129,072</u>	<u>340,906</u>	<u>-</u>	<u>1,527,078</u>

10 Independent examiner's fees

Governance costs include £700 (2024 : £680) in respect of independent examiner's fees.

11 Transactions with related parties

Total donations received from connected persons was £70,930 (2024 £38,460). The Trust acquired services from Millway Projects Limited of which Malcolm Taylor is a director for £6,344.97 (2024: £5,598.75). The trust acquired supplies from Vista4 Limited of which the brother of Robert Farrant trustee is a director for £458.41 (2024: £233.04). The trust funded £500 (2024: £900) to 4 Sight Construction Ltd of which Robert Farrant is a director.

12 Volunteers

Brookfield 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.

13 Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2024 £
Incoming and endowments from:				
Donations and legacies:				
Collections	-	-	-	-
Contributions from the congregation	52,155	-	-	52,155
Gift Aid donations	21,192	-	-	21,192
Other donations	36,660	-	-	36,660
Income tax refundable	5,298	-	-	5,298
Donated services	-	-	-	-
Payroll giving	-	-	-	-
Grants received	2,660	-	-	2,660
Legacies received	-	-	-	-
Investment income and interest				
Interest	107	-	-	107
Other income				
Interments	11,000	-	-	11,000
Total	129,072	-	-	129,072
Expenditure on:				
Charitable activities				
Running of meeting halls	59,008	-	-	59,008
Wider community outreach	508	-	-	508
Congregation support	4,490	-	-	4,490
Interment expenses	4,564	-	-	4,564
Cost of donated services	265,518	-	-	265,518
Transfers to affiliated trusts	-	-	-	-
Other costs	-	-	-	-
Governance				
Computer costs	83	-	-	83
Postage, print and stationery	-	-	-	-
Training	300	-	-	300
Legal & professional costs	5,755	-	-	5,755
Independent Examiner's fee	680	-	-	680
Repairs and maintenance	-	-	-	-
Bank charges	-	-	-	-
Depreciation- Office equipment	-	-	-	-
Profit/Loss on sale of assets	-	-	-	-
Total	340,906	-	-	340,906
Net income/(expenditure)	- 211,834	-	-	- 211,834
Gains/(losses) on revaluation of fixed assets	-	-	-	-
Net movement in funds	- 211,834	-	-	- 211,834
Reconciliation of funds				
Total funds brought forward	1,738,912	-	-	1,738,912
Total funds carried forward	1,527,078	-	-	1,527,078

Charity Registration No: 1159421

Brookfield Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2025**

Brookfield Gospel Hall Trust
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1.	Reference and administrative details
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6.	Independent examiner's report
7.	Statement of financial activities
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10.-14.	Notes to the financial statements

Brookfield Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2025

Charity name: Brookfield Gospel Hall Trust

Registered charity number: 1159421

Trustees: Gary Askew (Chair)
Lloyd Cooper
Robert D Farrant
Adam Moodie
Robin Watney

Treasurer: Robert D Farrant

Principal address: 57 Braeside Road
St Leonards
Ringwood
BH24 2PJ

Independent examiner: Julian Remmington
4cast
1 Centrus
Mead Lane
Hertford
SG13 7GX

Bankers: Lloyds Bank
Parkstone
Poole
BH14 0JJ

Solicitors: Ellis-Fermor & Negus
2 Devonshire Avenue
Beeston
Nottingham
NG9 1BS

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2025

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

Structure, governance and management

Governing document

The Brookfield Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 20th February 1964, most recently amended by Deed of Variation dated 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 1st December 2014 under Charity Registration Number: 1159421.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2025 (2024: £nil).

The Trust operates a Gospel hall and Trustees are chosen from among the regular congregation of the hall. 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 similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Bournemouth 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.

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.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2025

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.

During the year, Brookfield Gospel Hall Trust continued to carry out its charitable purposes for the public benefit, primarily through the advancement of the Christian faith and the relief of need within the local community. The Trust undertook the distribution of gospel tracts and other Christian literature, making these materials freely available to the public in order to promote understanding of the Christian message and provide spiritual encouragement. These activities were carried out by volunteers and were open to all, without restriction.

The Trust also engaged in charitable activities aimed at supporting individuals and families experiencing hardship. This included the donation of food to local food banks and working in partnership with Rapid Relief Team (RRT) to assist in the provision of food boxes to local schools, enabling support to reach families in need. In addition, the Trust supported the work of RRT by assisting with the recruitment of volunteers, thereby helping to increase the effectiveness and reach of this community initiative. The trustees confirm that these activities were undertaken in furtherance of the Trust's charitable objectives and that they provided clear public benefit.

Main activities and achievements

The Trust provides and maintains a Gospel Hall 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 Trust's main achievement this year has been continuing to open the Broadway Lane Gospel Hall to the congregation and visitors and encouraging good works by them which benefit the wider community as described below. Also work in supporting Bournemouth Gospel Hall Trust in the search for a further Gospel Hall in the Ashley Heath area where the numbers have been growing steadily and an additional hall is needed.

The Trust successfully secured a property in the Ashley Heath area for an additional hall. Planning permission for change of use was also obtained. This will greatly benefit the community members living in this area.

Plans for future periods

The Trust plans to continue all the current activities.

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. New energy contracts have been entered into with good tariffs secured to minimise the effects of the energy crisis.

The congregation are working closer with local and parish councils in the local areas to support needs that may arise such as litter picks, hedge trimming, and any donations that can be provided to meet requirements such as park benches, defibrillators and meal kits to schools for needy families.

The Trust has been accumulating funds for the conversion of the new property in Ashley Heath into a gospel hall. Significant work has been undertaken to ensure that the best value for money is obtained on the project, whilst meeting the planning conditions.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2025

Meetings

Meetings held at the gospel hall 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 40 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 and the life of a Christian

The Broadway Lane Gospel Hall is 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 members of the congregation also keep contact with prison chaplains and the chaplain at the local hospital to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular monthly packs of nutritious food with copies of gospel literature to homeless and needy persons through local charities, schools or homeless societies, with many of the congregation participating in donating generously to this means of displaying Christianity to mankind. Members of the congregation are also regularly involved in supporting the Rapid Relief Team, a separate charity, in the charitable works that they carry out.

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).

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

Financial position

In the year ended 5 April 2025 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £180,225 compared to £117,965 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 no significant reserves although currently surplus funds are being saved for a proposed new hall due to the increase in the size of the congregation. 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 £189,280 (2024 £115,819).

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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP (FRS 102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (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 two trustees.

On behalf of the board:

G Askew

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Brookfield Gospel Hall Trust on the financial statements for the year ended 5th April 2025 set out on pages 7 to 14.

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 statement

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.

Signed:

Date:

Name: Julian Remmington

4cast, 1 Centrus, Mead Lane, Hertford, SG13 7GX

Brookfield Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2025

	NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming and endowments from:						
Donations and legacies:						
		-	-	-	-	-
		74,026	-	-	74,026	52,155
		25,635	-	-	25,635	21,192
		69,170	-	-	69,170	36,660
		6,409	-	-	6,409	5,298
	4.	-	-	-	-	-
		-	-	-	-	-
	5.	4,985	-	-	4,985	2,660
		-	-	-	-	-
Investment income and interest						
		173	-	-	173	107
Other income						
		27,000	-	-	27,000	11,000
Total		207,398	-	-	207,398	129,072
Expenditure on:						
Charitable activities						
	6.	79,343	-	-	79,343	59,008
		953	-	-	953	508
		-	-	-	-	4,490
		7,103	-	-	7,103	4,564
	4.	27,644	-	-	27,644	265,518
		49,250	-	-	49,250	-
		-	-	-	-	-
Governance						
		181	-	-	181	83
		-	-	-	-	-
		-	-	-	-	300
		4,712	-	-	4,712	5,755
		700	-	-	700	680
		-	-	-	-	-
		15	-	-	15	-
		-	-	-	-	-
		-	-	-	-	-
Total		169,901	-	-	169,901	340,906
Net income/(expenditure)		37,497	-	-	37,497	- 211,834
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		37,497	-	-	37,497	- 211,834
Reconciliation of funds						
Funds at 6th April 2024		1,527,078	-	-	1,527,078	1,738,912
Total funds at 5th April 2025	9.	1,564,575	-	-	1,564,575	1,527,078

The notes on pages 10 to 14 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Brookfield Gospel Hall Trust
Balance sheet
As at 5th April 2025

	NOTES	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	7.		1,375,295		1,411,259
			<u>1,375,295</u>		<u>1,411,259</u>
Current assets					
Debtors:					
Prepayments & accrued income		9,595		16,282	
Cash at bank and in hand		181,478		101,900	
		<u>191,073</u>		<u>118,182</u>	
Current liabilities					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		1,793		2,363	
		<u>1,793</u>		<u>2,363</u>	
Net current assets			189,280		115,819
Total assets less current liabilities			<u>1,564,575</u>		<u>1,527,078</u>
Creditors: amounts falling due after more than one year:					
Loans			-		-
Net assets	8.	£	<u>1,564,575</u>	£	<u>1,527,078</u>
Funds					
Unrestricted income fund			1,564,575		1,527,078
Restricted funds			-		-
Total Funds	9.	£	<u>1,564,575</u>	£	<u>1,527,078</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Brookfield Gospel Hall Trust on / / and signed on their behalf by

G Askew
Trustee

Brookfield Gospel Hall Trust
Detailed statement of financial activities
Cashflow Statement
for the year ended 5th April 2025

NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Cash flows from operating activities:					
Net income/(-) expenditure for the reporting period (as per the statement of financial activities)	37,497	-	-	37,497	- 211,834
Adjustments for:					
Depreciation charges	37,375	-	-	37,375	35,750
(-) Gains/losses on investments	-	-	-	-	-
Dividends, interest and rents from investments	-	-	-	-	-
Loss/(-) profit on sale of fixed assets	-	-	-	-	-
(-) Increase/decrease in stocks	-	-	-	-	-
(-) Increase/decrease in debtors	6,687	-	-	6,687	- 7,035
Increase/(-) decrease in creditors	- 570	-	-	- 570	- 2,548
Net cash provided by (-) used in operating activities	80,989	-	-	80,989	- 185,667
Cash flows from investing activities:					
Dividends, interest and rents from investments	-	-	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-	-	-
Purchase of property, plant and equipment	1,411	-	-	1,411	-
Proceeds from sale of investments	-	-	-	-	-
Purchase of investments	-	-	-	-	-
Net cash provided by (-) used in investing activities	1,411	-	-	1,411	-
Cash flows from financing activities:					
Repayments of borrowing	-	-	-	-	-
Cash inflows from new borrowing	-	-	-	-	-
Receipt of endowment	-	-	-	-	-
Net cash provided by (-) used in financing activities	-	-	-	-	-
Change in cash and cash equivalents in the reporting period	79,578	-	-	79,578	- 185,667
Cash and cash equivalents at the beginning of the reporting period	101,900	-	-	101,900	287,567
Cash and cash equivalents at the end of the reporting period	181,478	-	-	181,478	101,900

1. Accounting policies

1.1 Basis of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Brookfield 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 (costing more than £150) 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% straight line
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line
Equipment	25% reducing balance method

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 and there is no requirement to prepare consolidated accounts.

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.10 Significant estimates and judgements

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.

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 (2024: None).

3 Wages and salaries

There are no employees (2024: none).

4 Donated services

Income	2025	2024
	£	£
Donated Services	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

Expenditure	2025	2024
	£	£
Bournemouth Gospel Hall Trust	27,644	265,254
Sandbourne Gospel Hall Trust	-	264
	<hr/>	<hr/>
	27,644	265,518
	<hr/>	<hr/>

5 Grants received

	2025	2024
	£	£
Bournemouth Gospel Hall Trust	4,985	2,660
	<hr/>	<hr/>
	4,985	2,660
	<hr/>	<hr/>

6 Resources expended	Meeting rooms	Other charitable activities	2025	2024
	£	£	£	£
Repairs and maintenance of buildings	9,122	-	9,122	2,430
Landscaping costs	12,910	-	12,910	3,209
Maintenance- Recording equipment	269	-	269	860
Light and heat	9,247	-	9,247	7,916
Water rates	179	-	179	144
Telephone & broadband at hall(s)	1,013	-	1,013	915
Conference costs	-	1,800	1,800	900
Insurance- Public liability	2,627	-	2,627	2,149
Legal & professional- specific to halls	400	-	400	500
Cleaning	4,401	-	4,401	4,235
Sundry	-	-	-	-
Depreciation- Freehold property	36,610	-	36,610	35,200
Depreciation- Equipment	765	-	765	550
	<hr/>	<hr/>	<hr/>	<hr/>
	77,543	1,800	79,343	59,008
	<hr/>	<hr/>	<hr/>	<hr/>

7 Tangible fixed assets

	Freehold Property* and Refurbishment	Equipment	Total
	£	£	£
Cost			
At 6th April 2024	1,778,328	10,339	1,788,667
Disposals	-	-	-
Additions	-	1,411	1,411
At 5th April 2025	1,778,328	11,750	1,790,078
Depreciation			
At 6th April 2024	368,716	8,692	377,408
Disposals	-	-	-
Charge for the year	36,610	765	37,375
At 5th April 2025	405,326	9,457	414,783
Net Book Value			
At 5th April 2025	1,373,002	2,293	1,375,295
At 6th April 2024	1,409,612	1,647	1,411,259

* Land Registry title number; DT203413

8 Analysis of net assets between funds

	Unrestricted funds	Unrestricted Designated funds	Restricted funds	Total funds
	£	£	£	£
8.1 Current year				
Tangible fixed assets	1,375,295	-	-	1,375,295
Currents assets	191,073	-	-	191,073
Current liabilities	1,793	-	-	1,793
Total funds	1,564,575	-	-	1,564,575
8.2 Prior year				
Tangible fixed assets	1,411,259	-	-	1,411,259
Currents assets	118,182	-	-	118,182
Current liabilities	2,363	-	-	2,363
Total funds	1,527,078	-	-	1,527,078

9 Movement in funds

	Balance at 6 April 2024	Incoming resources	Resources expended	Realised/ unrealised gain and losses	Balance at 5 April 2025
	£	£	£	£	£
Restricted funds					
Fund	-	-	-	-	-
Designated funds	-	-	-	-	-
Unrestricted funds	1,527,078	207,398	169,901	-	1,564,575
Total funds	1,527,078	207,398	169,901	-	1,564,575

9 Movement in funds contd.

9.2 *Prior year*

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2024 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	-	-	-	-	-
Unrestricted funds	1,738,912	129,072	340,906	-	1,527,078
Total funds	<u>1,738,912</u>	<u>129,072</u>	<u>340,906</u>	<u>-</u>	<u>1,527,078</u>

10 Independent examiner's fees

Governance costs include £700 (2024 : £680) in respect of independent examiner's fees.

11 Transactions with related parties

Total donations received from connected persons was £70,930 (2024 £38,460). The Trust acquired services from Millway Projects Limited of which Malcolm Taylor is a director for £6,344.97 (2024: £5,598.75). The trust acquired supplies from Vista4 Limited of which the brother of Robert Farrant trustee is a director for £458.41 (2024: £233.04). The trust funded £500 (2024: £900) to 4 Sight Construction Ltd of which Robert Farrant is a director.

12 Volunteers

Brookfield 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.

13 Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2024 £
Incoming and endowments from:				
Donations and legacies:				
Collections	-	-	-	-
Contributions from the congregation	52,155	-	-	52,155
Gift Aid donations	21,192	-	-	21,192
Other donations	36,660	-	-	36,660
Income tax refundable	5,298	-	-	5,298
Donated services	-	-	-	-
Payroll giving	-	-	-	-
Grants received	2,660	-	-	2,660
Legacies received	-	-	-	-
Investment income and interest				
Interest	107	-	-	107
Other income				
Interments	11,000	-	-	11,000
Total	129,072	-	-	129,072
Expenditure on:				
Charitable activities				
Running of meeting halls	59,008	-	-	59,008
Wider community outreach	508	-	-	508
Congregation support	4,490	-	-	4,490
Interment expenses	4,564	-	-	4,564
Cost of donated services	265,518	-	-	265,518
Transfers to affiliated trusts	-	-	-	-
Other costs	-	-	-	-
Governance				
Computer costs	83	-	-	83
Postage, print and stationery	-	-	-	-
Training	300	-	-	300
Legal & professional costs	5,755	-	-	5,755
Independent Examiner's fee	680	-	-	680
Repairs and maintenance	-	-	-	-
Bank charges	-	-	-	-
Depreciation- Office equipment	-	-	-	-
Profit/Loss on sale of assets	-	-	-	-
Total	340,906	-	-	340,906
Net income/(expenditure)	- 211,834	-	-	- 211,834
Gains/(losses) on revaluation of fixed assets	-	-	-	-
Net movement in funds	- 211,834	-	-	- 211,834
Reconciliation of funds				
Total funds brought forward	1,738,912	-	-	1,738,912
Total funds carried forward	1,527,078	-	-	1,527,078

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Brookfield Gospel Hall Trust on the financial statements for the year ended 5th April 2025 set out on pages 7 to 14.

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 statement

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.

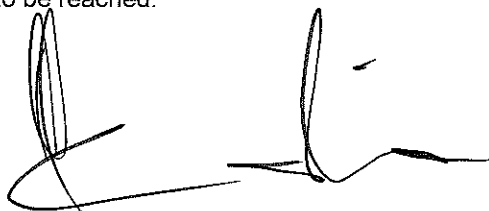
Independent examiner's statement

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.

Signed:



Date: 30.1.26.

Name: Julian Remmington

4cast, 1 Centrus, Mead Lane, Hertford, SG13 7GX

BROOKFIELD GOSPEL HALL TRUST

England & Wales - Charity number 1159421

Accounts

Charity Registration No: 1159421

Brookfield Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2024**

Brookfield Gospel Hall Trust
Contents

Pages

1.	Reference and administrative details
2.-5.	Report of the trustees
6.	Independent examiner's report
7.	Statement of financial activities
8.	Balance sheet
9.	Cashflow statement
10.-14.	Notes to the financial statements

Brookfield Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2024

Charity name: Brookfield Gospel Hall Trust

Registered charity number: 1159421

Trustees: Gary Askew (Chair)
Lloyd Cooper (Appointed 6th January 2024)
Robert D Farrant
Adam Moodie
David P Sims (Resigned 6th January 2024)
Malcolm S Taylor (Resigned 6th January 2024)
Robin Watney (Appointed 6th January 2024)

Treasurer: Robert D Farrant

Principal address: 57 Braeside Road
St Leonards
Ringwood
BH24 2PJ

Independent examiner: Julian Remmington
Heritage House
Woodside Lane
Bell Bar
Herts.
AL9 6DE

Bankers: Lloyds Bank
Parkstone
Poole
BH14 0JJ

Solicitors: Ellis-Fermor & Negus
2 Devonshire Avenue
Beeston
Nottingham
NG9 1BS

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2024

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Brookfield Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 20th February 1964, most recently amended by Deed of Variation dated 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 1st December 2014 under Charity Registration Number: 1159421.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2024 (2023: £nil).

The Trust operates a Gospel hall and Trustees are chosen from among the regular congregation of the hall. 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 similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Bournemouth 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.

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.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2024

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.

Main activities and achievements

The Trust provides and maintains a Gospel Hall 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 Trust's main achievement this year has been continuing to open the Broadway Lane Gospel Hall to the congregation and visitors and encouraging good works by them which benefit the wider community as described below. Also work in supporting Bournemouth Gospel Hall Trust in the search for a further Gospel Hall in the Ashely Heath area where the numbers have been growing steadily and an additional hall is needed.

The trustees have also purchased Covid 19 Lateral flow tests on a quarterly basis, sufficient for the congregation to test themselves weekly to ensure the safety of attendees at meetings and avoid the spread of the disease.

Plans for future periods

The Trust plans to continue all the current activities.

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. New energy contracts have been entered into with good tariffs secured to minimise the effects of the energy crisis.

The congregation are working closer with local and parish councils in the local areas to support needs that may arise such as litter picks, hedge trimming, and any donations that can be provided to meet requirements such as park benches, defibrillators and meal kits to schools for needy families.

Meetings

Meetings held at the gospel hall 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 40 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 and the life of a Christian

The Broadway Lane Gospel Hall is 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.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2024

Spreading the Gospel message and the life of a Christian contd.

In addition to street preaching, the members of the congregation also keep contact with prison chaplains and the chaplain at the local hospital to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular monthly packs of nutritious food with copies of gospel literature to homeless and needy persons through local charities or homeless societies, with many of the congregation participating in donating generously to this means of displaying Christianity to mankind. Members of the congregation are also regularly involved in supporting the Rapid Relief Team, a separate charity, in the charitable works that they carry out.

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).

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

Financial position

In the year ended 5 April 2024 the Trust had a deficit of incoming resources over resources expended. The deficit was mainly due to providing funding for an affiliated trust and a depreciation charge i.e. a non cash item. Total voluntary income received this year was £117,965 compared to £122,953 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 no significant reserves although currently surplus funds are being saved for a proposed new hall due to the increase in the size of the congregation. 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 £115,819 (2023 £291,903).

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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP (FRS 102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (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 two trustees.

On behalf of the board:

G Askew

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Brookfield Gospel Hall Trust on the financial statements for the year ended 5th April 2024 set out on pages 7 to 14.

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 statement

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.

Signed:

Date:

Name: Julian Remmington

4cast, Heritage House, Woodside Lane, Bell Bar, Herts., AL9 6DE

Brookfield Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2024

	NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming and endowments from:						
Donations and legacies:						
		-	-	-	-	-
		52,155	-	-	52,155	75,720
		21,192	-	-	21,192	23,798
		36,660	-	-	36,660	17,085
		5,298	-	-	5,298	5,950
	4.	-	-	-	-	-
		-	-	-	-	-
	5.	2,660	-	-	2,660	400
		-	-	-	-	-
Investment income and interest						
		107	-	-	107	32
Other income						
		11,000	-	-	11,000	10,000
Total		129,072	-	-	129,072	132,985
Expenditure on:						
Charitable activities						
	6.	59,008	-	-	59,008	139,581
		508	-	-	508	191
		4,490	-	-	4,490	14,230
		4,564	-	-	4,564	6,032
	4.	265,518	-	-	265,518	22,423
		-	-	-	-	-
		-	-	-	-	-
Governance						
		83	-	-	83	400
		-	-	-	-	-
		300	-	-	300	-
		5,755	-	-	5,755	4,564
		680	-	-	680	650
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		340,906	-	-	340,906	188,071
Net income/(expenditure)		- 211,834	-	-	- 211,834	- 55,086
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		- 211,834	-	-	- 211,834	- 55,086
Reconciliation of funds						
Funds at 6th April 2023		1,738,912	-	-	1,738,912	1,793,998
Total funds at 5th April 2024	8.	1,527,078	-	-	1,527,078	1,738,912

The notes on pages 9 to 14 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Brookfield Gospel Hall Trust
Balance sheet
As at 5th April 2024

	NOTES	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	7.		1,411,259		1,447,009
			<u>1,411,259</u>		<u>1,447,009</u>
Current assets					
Debtors:					
Prepayments & accrued income		16,282		9,247	
Cash at bank and in hand		101,900		287,567	
		<u>118,182</u>		<u>296,814</u>	
Current liabilities					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		2,363		4,911	
		<u>2,363</u>		<u>4,911</u>	
Net current assets			115,819		291,903
Total assets less current liabilities			<u>1,527,078</u>		<u>1,738,912</u>
Creditors: amounts falling due after more than one year:					
Loans			-		-
Net assets	8.	£	<u>1,527,078</u>	£	<u>1,738,912</u>
Funds					
Unrestricted income fund			1,527,078		1,738,912
Restricted funds			-		-
Total Funds	9.	£	<u>1,527,078</u>	£	<u>1,738,912</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Brookfield Gospel Hall Trust on / / and signed on their behalf by

G Askew
Trustee

Brookfield Gospel Hall Trust
Detailed statement of financial activities
Cashflow Statement
for the year ended 5th April 2024

NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Cash flows from operating activities:					
Net income/(-) expenditure for the reporting period (as per the statement of financial activities)	- 211,834	-	-	- 211,834	- 55,086
Adjustments for:					
Depreciation charges	35,750	-	-	35,750	38,754
(-) Gains/losses on investments	-	-	-	-	-
Dividends, interest and rents from investments	-	-	-	-	-
Loss/(-) profit on sale of fixed assets	-	-	-	-	-
(-) Increase/decrease in stocks	-	-	-	-	-
(-) Increase/decrease in debtors	- 7,035	-	-	- 7,035	- 100
Increase/(-) decrease in creditors	- 2,548	-	-	- 2,548	2,240
Net cash provided by (-) used in operating activities	- 185,667	-	-	- 185,667	- 14,192
Cash flows from investing activities:					
Dividends, interest and rents from investments	-	-	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-	-	-
Purchase of property, plant and equipment	-	-	-	-	1,310
Proceeds from sale of investments	-	-	-	-	-
Purchase of investments	-	-	-	-	-
Net cash provided by (-) used in investing activities	-	-	-	-	1,310
Cash flows from financing activities:					
Repayments of borrowing	-	-	-	-	-
Cash inflows from new borrowing	-	-	-	-	-
Receipt of endowment	-	-	-	-	-
Net cash provided by (-) used in financing activities	-	-	-	-	-
Change in cash and cash equivalents in the reporting period	- 185,667	-	-	- 185,667	- 15,502
Cash and cash equivalents at the beginning of the reporting period	287,567	-	-	287,567	303,069
Cash and cash equivalents at the end of the reporting period	101,900	-	-	101,900	287,567

The notes on pages 9 to 14 form part of these financial statements

1. Accounting policies

1.1 Basis of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Brookfield 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 (costing more than £150) 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% straight line
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line
Equipment	25% reducing balance method

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 and there is no requirement to prepare consolidated accounts.

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.10 Significant estimates and judgements

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.

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 (2023: None).

3 Wages and salaries

There are no employees (2023: none).

4 Donated services

Income	2024	2023
	£	£
Donated Services	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

Expenditure	2024	2023
	£	£
Bournemouth Gospel Hall Trust	265,254	22,147
Sandbourne Gospel Hall Trust	264	276
	<hr/>	<hr/>
	265,518	22,423
	<hr/>	<hr/>

5 Grants received

	2024	2023
	£	£
Bournemouth Gospel Hall Trust	2,660	400
	<hr/>	<hr/>
	2,660	400
	<hr/>	<hr/>

6 Resources expended	Meeting rooms	Other charitable activities	2024	2023
	£	£	£	£
Repairs and maintenance of buildings	2,430	-	2,430	80,521
Landscaping costs	3,209	-	3,209	5,054
Maintenance- Recording equipment	860	-	860	-
Light and heat	7,916	-	7,916	9,077
Water rates	144	-	144	55
Telephone & broadband at hall(s)	915	-	915	720
Conference costs	-	900	900	-
Insurance- Public liability	2,149	-	2,149	1,802
Legal & professional- specific to halls	500	-	500	1,076
Cleaning	4,235	-	4,235	2,406
Sundry	-	-	-	116
Depreciation- Freehold property	35,200	-	35,200	38,021
Depreciation- Equipment	550	-	550	733
	<hr/>	<hr/>	<hr/>	<hr/>
	58,108	900	59,008	139,581
	<hr/>	<hr/>	<hr/>	<hr/>

7 Tangible fixed assets

	Freehold Property* and Refurbishment	Equipment	Total
	£	£	£
Cost			
At 6th April 2023	1,778,328	10,339	1,788,667
Disposals	-	-	-
Additions	-	-	-
At 5th April 2024	1,778,328	10,339	1,788,667
Depreciation			
At 6th April 2023	333,516	8,142	341,658
Disposals	-	-	-
Charge for the year	35,200	550	35,750
At 5th April 2024	368,716	8,692	377,408
Net Book Value			
At 5th April 2024	1,409,612	1,647	1,411,259
At 6th April 2023	1,444,812	2,197	1,447,009

* Land Registry title number; DT203413

8 Analysis of net assets between funds

	Unrestricted funds	Unrestricted Designated funds	Restricted funds	Total funds
	£	£	£	£
8.1 Current year				
Tangible fixed assets	1,411,259	-	-	1,411,259
Currents assets	118,182	-	-	118,182
Current liabilities	2,363	-	-	2,363
	1,527,078	-	-	1,527,078
Total funds	1,527,078	-	-	1,527,078
8.2 Prior year				
Tangible fixed assets	1,447,009	-	-	1,447,009
Currents assets	296,814	-	-	296,814
Current liabilities	4,911	-	-	4,911
	1,738,912	-	-	1,738,912
Total funds	1,738,912	-	-	1,738,912

9 Movement in funds

	Balance at 6 April 2023	Incoming resources	Resources expended	Realised/ unrealised gain and losses	Balance at 5 April 2024
	£	£	£	£	£
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	-	-	-	-	-
Unrestricted funds	1,738,912	129,072	340,906	-	1,527,078
Total funds	1,738,912	129,072	340,906	-	1,527,078

9 Movement in funds contd.

9.2 *Prior year*

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2023 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	-	-	-	-	-
Unrestricted funds	1,793,998	132,985	188,071	-	1,738,912
Total funds	<u>1,793,998</u>	<u>132,985</u>	<u>188,071</u>	<u>-</u>	<u>1,738,912</u>

10 Independent examiner's fees

Governance costs include £650 (2023 : £650) in respect of independent examiner's fees.

11 Transactions with related parties

Total donations received from connected persons was £38,460 (2023 £40,883). The Trust acquired services from Millway Projects Limited of which Malcolm Taylor is a director for £5,598.75 (2023: £41,940.80). The trust acquired supplies from Vista4 Limited of which the brother of Robert Farrant trustee is a director for £233.04 (2023: £977.55). The trust funded £900 (2023: £nil) to 4 Sight Construction Ltd of which Robert Farrant is a director.

12 Volunteers

Brookfield 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.

13 Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2023 £
Incoming and endowments from:				
Donations and legacies:				
Collections	-	-	-	-
Contributions from the congregation	75,720	-	-	75,720
Gift Aid donations	23,798	-	-	23,798
Other donations	17,085	-	-	17,085
Income tax refundable	5,950	-	-	5,950
Donated services	-	-	-	-
Payroll giving	-	-	-	-
Grants received	400	-	-	400
Legacies received	-	-	-	-
Investment income and interest				
Interest	32	-	-	32
Other income				
Interments	10,000	-	-	10,000
Total	132,985	-	-	132,985
Expenditure on:				
Charitable activities				
Running of meeting halls	139,581	-	-	139,581
Wider community outreach	191	-	-	191
Congregation support	14,230	-	-	14,230
Interment expenses	6,032	-	-	6,032
Cost of donated services	22,423	-	-	22,423
Transfers to affiliated trusts	-	-	-	-
Other costs	-	-	-	-
Governance				
Computer costs	400	-	-	400
Postage, print and stationery	-	-	-	-
Legal & professional costs	4,564	-	-	4,564
Independent Examiner's fee	650	-	-	650
Repairs and maintenance	-	-	-	-
Bank charges	-	-	-	-
Depreciation- Office equipment	-	-	-	-
Profit/Loss on sale of assets	-	-	-	-
Total	188,071	-	-	188,071
Net income/(expenditure)	- 55,086	-	-	- 55,086
Gains/(losses) on revaluation of fixed assets	-	-	-	-
Net movement in funds	- 55,086	-	-	- 55,086
Reconciliation of funds				
Total funds brought forward	1,793,998	-	-	1,793,998
Total funds carried forward	1,738,912	-	-	1,738,912

BROOKFIELD GOSPEL HALL TRUST

England & Wales - Charity number 1159421

Accounts

Charity Registration No: 1159421

Brookfield Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2023**

Brookfield Gospel Hall Trust
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1.	Reference and administrative details
2.-5.	Report of the trustees
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7.	Statement of financial activities
8.	Balance sheet
9.-13.	Notes to the financial statements

Brookfield Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2023

Charity name: Brookfield Gospel Hall Trust

Registered charity number: 1159421

Trustees: Gary Askew (Chair)

Robert D Farrant

Adam Moodie

David P Sims

Malcolm S Taylor

Treasurer: Robert D Farrant

Principal address: 57 Braeside Road
St Leonards
Ringwood
BH24 2PJ

Independent examiner: Julian Remmington
Heritage House
Woodside Lane
Bell Bar
Herts.
AL9 6DE

Bankers: Lloyds Bank
Parkstone
Poole
BH14 0JJ

Solicitors: Ellis-Fermor & Negus
2 Devonshire Avenue
Beeston
Nottingham
NG9 1BS

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2023

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 9 - 10 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Brookfield Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 20th February 1964, most recently amended by Deed of Variation dated 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 1st December 2014 under Charity Registration Number: 1159421.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2023 (2022: £nil).

The Trust operates a Gospel hall and Trustees are chosen from among the regular congregation of the hall. 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 similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity.

The Charity also maintains particular links with Bournemouth 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.

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.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2023

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.

Main activities and achievements

The Trust provides and maintains a Gospel Hall 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 Trust's main achievement this year has been continuing to open the Broadway Lane Gospel Hall to the congregation and visitors and encouraging good works by them which benefit the wider community as described below. Also work in supporting Bournemouth Gospel Hall Trust in the search for a further Gospel Hall in the Ashely Heath area where the numbers have been growing steadily and an additional hall is needed.

The trustees have also purchased Covid 19 Lateral flow tests on a quarterly basis, sufficient for the congregation to test themselves weekly to ensure the safety of attendees at meetings and avoid the spread of the disease.

Plans for future periods

The Trust plans to continue all the current activities.

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. New energy contracts have been entered into with good tariffs secured to minimise the effects of the energy crisis.

The congregation are working closer with local and parish councils in the local areas to support needs that may arise such as litter picks, hedge trimming, and any donations that can be provided to meet requirements such as park benches, defibrillators and meal kits to schools for needy families.

Meetings

Meetings held at the gospel hall 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 40 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 and the life of a Christian

The Broadway Lane Gospel Hall is 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.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2023

Spreading the Gospel message and the life of a Christian contd.

In addition to street preaching, the members of the congregation also keep contact with prison chaplains and the chaplain at the local hospital to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular monthly packs of nutritious food with copies of gospel literature to homeless and needy persons through local charities or homeless societies, with many of the congregation participating in donating generously to this means of displaying Christianity to mankind. Members of the congregation are also regularly involved in supporting the Rapid Relief Team, a separate charity, in the charitable works that they carry out.

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).

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

Financial position

In the year ended 5 April 2023 the Trust had a deficit of incoming resources over resources expended. The deficit was mainly due to a depreciation charge i.e. a non cash item. Total voluntary income received this year was £122,953 compared to £88,152 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 no significant reserves although currently surplus funds are being saved for a proposed new hall due to the increase in the size of the congregation. 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 £291,903.

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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP (FRS 102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (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 two trustees.

On behalf of the board:

G Askew

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Brookfield Gospel Hall Trust on the financial statements for the year ended 5th April 2023 set out on pages 7 to 13.

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 statement

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.

Signed:

Date:

Name: Julian Remmington

4cast, Heritage House, Woodside Lane, Bell Bar, Herts., AL9 6DE

Brookfield Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2023

	NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming and endowments from:						
Donations and legacies:						
		-	-	-	-	-
		75,720	-	-	75,720	42,679
		23,798	-	-	23,798	21,612
		17,085	-	-	17,085	8,938
		5,950	-	-	5,950	5,403
	4.	-	-	-	-	-
		-	-	-	-	-
	5.	400	-	-	400	9,520
		-	-	-	-	-
Investment income and interest						
		32	-	-	32	14
Other income						
		10,000	-	-	10,000	17,750
Total		132,985	-	-	132,985	105,916
Expenditure on:						
Charitable activities						
	6.	139,581	-	-	139,581	67,688
		191	-	-	191	-
		14,230	-	-	14,230	2,700
		6,032	-	-	6,032	3,850
	4.	22,423	-	-	22,423	20,815
		-	-	-	-	-
		-	-	-	-	675
Governance						
		400	-	-	400	77
		-	-	-	-	-
		4,564	-	-	4,564	2,982
		650	-	-	650	600
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		188,071	-	-	188,071	99,387
Net income/(expenditure)		- 55,086	-	-	- 55,086	6,529
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		- 55,086	-	-	- 55,086	6,529
Reconciliation of funds						
Funds at 6th April 2022		1,793,998	-	-	1,793,998	1,787,469
Total funds at 5th April 2023	8.	1,738,912	-	-	1,738,912	1,793,998

The notes on pages 9 to 13 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Brookfield Gospel Hall Trust
Balance sheet
As at 5th April 2023

	NOTES	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	7.		1,447,009		1,484,453
			<u>1,447,009</u>		<u>1,484,453</u>
Current assets					
Debtors:					
Prepayments & accrued income		9,247		9,147	
Cash at bank and in hand		287,567		303,069	
		<u>296,814</u>		<u>312,216</u>	
Current liabilities					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		4,911		2,671	
		<u>4,911</u>		<u>2,671</u>	
Net current assets			291,903		309,545
Total assets less current liabilities			<u>1,738,912</u>		<u>1,793,998</u>
Creditors: amounts falling due after more than one year:					
Loans			-		-
Net assets	8.	£	<u>1,738,912</u>	£	<u>1,793,998</u>
Funds					
Unrestricted income fund			1,738,912		1,793,998
Restricted funds			-		-
Total Funds	9.	£	<u>1,738,912</u>	£	<u>1,793,998</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Brookfield Gospel Hall Trust on / / and signed on their behalf by

G Askew
Trustee

1. Accounting policies

1.1 Basis of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Brookfield 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 (costing more than £150) 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% straight line
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line
Equipment	25% reducing balance method

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 and there is no requirement to prepare consolidated accounts.

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.10 Significant estimates and judgements

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.

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 (2022: None).

3 Wages and salaries

There are no employees (2022: none).

4 Donated services

Income	2023 £	2022 £
Donated Services	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

Expenditure	2023 £	2022 £
Bournemouth Gospel Hall Trust	22,147	9,986
Sandbourne Gospel Hall Trust	276	6,183
	<hr/>	<hr/>
	22,423	16,169
	<hr/>	<hr/>

5 Grants received	2023 £	2022 £
Bournemouth Gospel Hall Trust	400	9,520
	<hr/>	<hr/>
	400	9,520
	<hr/>	<hr/>

6 Resources expended	Meeting rooms £	Other charitable activities £	2023 £	2022 £
Repairs and maintenance of buildings	80,521	-	80,521	3,980
Landscaping costs	5,054	-	5,054	1,907
Maintenance- Recording equipment	-	-	-	-
Light and heat	9,077	-	9,077	15,317
Water rates	55	-	55	199
Telephone & broadband at hall(s)	720	-	720	430
Conference costs	-	-	-	-
Insurance- Public liability	1,802	-	1,802	1,508
Legal & professional- specific to halls	1,076	-	1,076	5,785
Cleaning	2,406	-	2,406	-
Sundry	116	-	116	-
Depreciation- Freehold property	38,021	-	38,021	38,021
Depreciation- Equipment	733	-	733	541
	<hr/>	<hr/>	<hr/>	<hr/>
	139,581	-	139,581	67,688
	<hr/>	<hr/>	<hr/>	<hr/>

7 Tangible fixed assets

	Freehold Property* and Refurbishment	Equipment	Total
	£	£	£
Cost			
At 6th April 2022	1,778,328	9,029	1,787,357
Disposals	-	-	-
Additions	-	1,310	1,310
At 5th April 2023	1,778,328	10,339	1,788,667
Depreciation			
At 6th April 2022	295,495	7,409	302,904
Disposals	-	-	-
Charge for the year	38,021	733	38,754
At 5th April 2023	333,516	8,142	341,658
Net Book Value			
At 5th April 2023	1,444,812	2,197	1,447,009
At 6th April 2022	1,482,833	1,620	1,484,453

* Land Registry title number; DT203413

8 Analysis of net assets between funds

	Unrestricted funds	Unrestricted Designated funds	Restricted funds	Total funds
	£	£	£	£
8.1 Current year				
Tangible fixed assets	1,447,009	-	-	1,447,009
Currents assets	296,814	-	-	296,814
Current liabilities	4,911	-	-	4,911
Total funds	1,738,912	-	-	1,738,912
8.2 Prior year				
Tangible fixed assets	1,484,453	-	-	1,484,453
Currents assets	309,591	2,625	-	312,216
Current liabilities	2,671	-	-	2,671
Total funds	1,791,373	2,625	-	1,793,998

9 Movement in funds

	Balance at 6 April 2022	Incoming resources	Resources expended	Realised/ unrealised gain and losses	Balance at 5 April 2023
	£	£	£	£	£
Restricted funds					
Fund	-	-	-	-	-
Designated funds	-	-	-	-	-
Unrestricted funds	1,793,998	132,985	188,071	-	1,738,912
Total funds	1,793,998	132,985	188,071	-	1,738,912

9 Movement in funds contd.

9.2 *Prior year*

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2022 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	2,625	75	2,700	-	-
Unrestricted funds	1,784,844	105,841	96,687	-	1,793,998
Total funds	<u>1,787,469</u>	<u>105,916</u>	<u>99,387</u>	<u>-</u>	<u>1,793,998</u>

10 Independent examiner's fees

Governance costs include £650 (2022 : £600) in respect of independent examiner's fees.

11 Transactions with related parties

Total donations received from connected persons was £40,883 (2022 £14,988). The Trust acquired services from Millway Projects Limited of which Malcolm Taylor is a director for £41,940.80 (2022: £1,228.07). The trust acquired supplies from Vista4 Limited of which the brother of Robert Farrant trustee is a director for £977.55 (2022: £0.00).

12 Volunteers

Brookfield 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.

13 Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2022 £
Incoming and endowments from:				
Donations and legacies:				
Collections	-	-	-	-
Contributions from the congregation	42,604	75	-	42,679
Gift Aid donations	21,612	-	-	21,612
Other donations	8,938	-	-	8,938
Income tax refundable	5,403	-	-	5,403
Donated services	-	-	-	-
Payroll giving	-	-	-	-
Grants received	9,520	-	-	9,520
Legacies received	-	-	-	-
Investment income and interest				
Interest	14	-	-	14
Other income				
Interments	17,750	-	-	17,750
Total	105,841	75	-	105,916
Expenditure on:				
Charitable activities				
Running of meeting halls	67,688	-	-	67,688
Wider community outreach	-	-	-	-
Congregation support	-	2,700	-	2,700
Interment expenses	3,850	-	-	3,850
Cost of donated services	20,815	-	-	20,815
Transfers to affiliated trusts	-	-	-	-
Other costs	675	-	-	675
Governance				
Computer costs	77	-	-	77
Postage, print and stationery	-	-	-	-
Legal & professional costs	2,982	-	-	2,982
Independent Examiner's fee	600	-	-	600
Repairs and maintenance	-	-	-	-
Bank charges	-	-	-	-
Depreciation- Office equipment	-	-	-	-
Profit/Loss on sale of assets	-	-	-	-
Total	96,687	2,700	-	99,387
Net income/(expenditure)	9,154	- 2,625	-	6,529
Gains/(losses) on revaluation of fixed assets	-	-	-	-
Net movement in funds	9,154	- 2,625	-	6,529
Reconciliation of funds				
Total funds brought forward	1,784,844	2,625	-	1,787,469
Total funds carried forward	1,793,998	-	-	1,793,998

BROOKFIELD GOSPEL HALL TRUST

England & Wales - Charity number 1159421

Accounts

Charity Registration No: 1159421

Brookfield Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2022**

Brookfield Gospel Hall Trust
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9.-13.	Notes to the financial statements

Brookfield Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2022

Charity name: Brookfield Gospel Hall Trust

Registered charity number: 1159421

Trustees: G Askew (Chair)

R D Farrant

A Moodie

D P Sims

M S Taylor

Treasurer: R D Farrant

Principal address: 57 Braeside Road
St Leonards
Ringwood
BH24 2PJ

Independent examiner: Julian Remmington
Heritage House
Woodside Lane
Bell Bar
Herts.
AL9 6DE

Bankers: Lloyds Bank
Parkstone
Poole
BH14 0JJ

Solicitors: Lester Aldridge LLP
Russell House
Oxford Road
Bournemouth
BH8 8EX

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2022

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 9 - 10 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Brookfield Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 20th February 1964, most recently amended by Deed of Variation dated 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 1st December 2014 under Charity Registration Number: 1159421.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022 (2021: £nil).

The Trust operates a Gospel hall and Trustees are chosen from among the regular congregation of the hall. 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. Brookfield Gospel Hall Trust maintains particular links with and pays bills on behalf of; Bournemouth Gospel Hall Trust and Sandbourne 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.

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.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2022

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.

Main activities and achievements

The Trust provides and maintains a Gospel hall 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 Trust's main achievement this year has been continuing to open the Broadway Lane Gospel Hall to the congregation and visitors and encouraging good works by them which benefit the wider community as described below. Also work in supporting Bournemouth Gospel Hall Trust in the consolidation of Gospel Halls under this Trust in the local area, to include the Gospel Halls that were previously under Sandbourne Gospel Hall Trust.

The trustees have also operated an Emergency Needs fund for the duration of the coronavirus 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.

Plans for future periods

The Trust plans to continue all the current activities.

With the commencement of lockdown restrictions in the UK the trust ceased using the gospel hall It operates. During the financial year, restrictions were eased sufficiently to allow the congregation to use the gospel hall for the Lord's Supper (Communion). The use of the room was conducted in a manner which always complied with the government guidance, and the trust intends to continue using the room when it is 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.

Meetings

Meetings held at the gospel hall 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 40 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 and the life of a Christian

The Brookfield Lane Gospel hall is 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.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2022

Spreading the Gospel message and the life of a Christian contd.

In addition to street preaching, the members of the congregation also keep contact with prison chaplains to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular monthly packs of nutritious food with copies of gospel literature to homeless and needy persons through local charities or homeless societies and during this year a total of over £1,600 of food was provided, with many of the congregation participating in donating generously to this means of displaying Christianity to mankind. Members of the congregation are regularly involved in supporting the Rapid Relief Team, a separate charity, in the charitable works that they carry out.

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).

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

Financial position

In the year ended 5 April 2022 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £88,152 compared to £344,804 in the previous year.

All funds held were unrestricted funds.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2022

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 no significant reserves although currently surplus funds are being saved for a proposed new hall. 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 £309,545.

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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP (FRS 102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (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 two trustees.

On behalf of the board:

G Askew

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Brookfield Gospel Hall Trust on the financial statements for the year ended 5th April 2022 set out on pages 7 to 13.

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 statement

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.

Signed:

Date:

Name: Julian Remmington

4cast, Heritage House, Woodside Lane, Bell Bar, Herts., AL9 6DE

Brookfield Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2022

	NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming and endowments from:						
Donations and legacies:						
		-	-	-	-	-
		42,604	75	-	42,679	44,069
		21,612	-	-	21,612	22,262
		8,938	-	-	8,938	4,846
		5,403	-	-	5,403	5,591
	4.	-	-	-	-	-
		-	-	-	-	-
	5.	9,520	-	-	9,520	268,036
		-	-	-	-	-
Investment income and interest						
		14	-	-	14	6
Other income						
		17,750	-	-	17,750	16,750
Total		105,841	75	-	105,916	361,560
Expenditure on:						
Charitable activities						
	6.	67,688	-	-	67,688	48,560
		-	-	-	-	-
		-	2,700	-	2,700	4,725
		3,850	-	-	3,850	3,982
	4.	20,815	-	-	20,815	16,169
		-	-	-	-	4,000
		675	-	-	675	-
Governance						
		77	-	-	77	47
		-	-	-	-	-
		2,982	-	-	2,982	2,671
		600	-	-	600	600
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		96,687	2,700	-	99,387	80,754
Net income/(expenditure)		9,154	- 2,625	-	6,529	280,806
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		9,154	- 2,625	-	6,529	280,806
Reconciliation of funds						
Funds at 6th April 2021		1,784,844	2,625	-	1,787,469	1,506,663
Total funds at 5th April 2022	8.	1,793,998	-	-	1,793,998	1,787,469

The notes on pages 9 to 13 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Brookfield Gospel Hall Trust
Balance sheet
As at 5th April 2022

	NOTES	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	7.		1,484,453		1,523,015
			<u>1,484,453</u>		<u>1,523,015</u>
Current assets					
Debtors:					
Prepayments & accrued income		9,147		3,492	
Cash at bank and in hand		303,069		262,794	
		<u>312,216</u>		<u>266,286</u>	
Current liabilities					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		2,671		1,832	
		<u>2,671</u>		<u>1,832</u>	
Net current assets			309,545		264,454
Total assets less current liabilities			<u>1,793,998</u>		<u>1,787,469</u>
Creditors: amounts falling due after more than one year:					
Loans			-		-
Net assets	8.	£	<u>1,793,998</u>	£	<u>1,787,469</u>
Funds					
Unrestricted income fund			1,793,998		1,787,469
Restricted funds			-		-
Total Funds	9.	£	<u>1,793,998</u>	£	<u>1,787,469</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Brookfield Gospel Hall Trust on / / and signed on their behalf by

G Askew
Trustee

1. Accounting policies

1.1 Basis of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Brookfield 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. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. As there are no staff or offices the Trustees have agreed to allocate all such costs to Governance costs.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £150) 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% straight line
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line
Equipment	25% reducing balance method

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 and there is no requirement to prepare consolidated accounts.

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1. Accounting policies contd.

1.10 Significant estimates and judgements

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. 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 (2021: None).

3 Wages and salaries

There are no employees (2021: none).

4 Donated services

Income	2022 £	2021 £
Donated Services	-	-
	-	-

Expenditure	2022 £	2021 £
Bournemouth Gospel Hall Trust	17,418	9,986
Sandbourne Gospel Hall Trust	3,397	6,183
	20,815	16,169

5 Grants received

	2022 £	2021 £
Bournemouth Gospel Hall Trust	9,520	-
Sandbourne Gospel Hall Trust	-	268,036
	9,520	268,036

6 Resources expended	Meeting rooms £	Other charitable activities £	2022 £	2021 £
Repairs and maintenance of buildings	3,980	-	3,980	995
Landscaping costs	1,907	-	1,907	2,273
Maintenance- Recording equipment	-	-	-	-
Light and heat	15,317	-	15,317	4,058
Water rates	199	-	199	242
Telephone & broadband at hall(s)	430	-	430	444
Conference costs	-	-	-	-
Insurance- Public liability	1,508	-	1,508	1,265
Legal & professional- specific to halls	5,785	-	5,785	505
Cleaning	-	-	-	37
Sundry	-	-	-	-
Depreciation- Freehold property	38,021	-	38,021	38,021
Depreciation- Equipment	541	-	541	720
	67,688	-	67,688	48,560

7 Tangible fixed assets

	Freehold Property* and Refurbishment	Equipment	Total
	£	£	£
Cost			
At 6th April 2021	1,778,328	9,029	1,787,357
Disposals	-	-	-
Additions	-	-	-
At 5th April 2022	1,778,328	9,029	1,787,357
Depreciation			
At 6th April 2021	257,474	6,868	264,342
Disposals	-	-	-
Charge for the year	38,021	541	38,562
At 5th April 2022	295,495	7,409	302,904
Net Book Value			
At 5th April 2022	1,482,833	1,620	1,484,453
At 6th April 2021	1,520,854	2,161	1,523,015

* Land Registry title number; DT203413

8 Analysis of net assets between funds

	Unrestricted funds	Unrestricted Designated funds	Restricted funds	Total funds
	£	£	£	£
8.1 Current year				
Tangible fixed assets	1,484,453	-	-	1,484,453
Currents assets	312,216	-	-	312,216
Current liabilities	2,671	-	-	2,671
Total funds	1,793,998	-	-	1,793,998
8.2 Prior year				
Tangible fixed assets	1,523,015	-	-	1,523,015
Currents assets	263,661	2,625	-	266,286
Current liabilities	1,832	-	-	1,832
Total funds	1,784,844	2,625	-	1,787,469

9 Movement in funds

	Balance at 6 April 2021	Incoming resources	Resources expended	Realised/ unrealised gain and losses	Balance at 5 April 2022
	£	£	£	£	£
Restricted funds					
Fund	-	-	-	-	-
Designated funds	2,625	75	2,700	-	-
Unrestricted funds	1,784,844	105,841	96,687	-	1,793,998
Total funds	1,787,469	105,916	99,387	-	1,793,998

9 Movement in funds contd.

9.2 *Prior year*

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2021 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	-	11,350	8,725	-	2,625
Unrestricted funds	1,506,663	350,210	72,029	-	1,784,844
Total funds	<u>1,506,663</u>	<u>361,560</u>	<u>80,754</u>	<u>-</u>	<u>1,787,469</u>

10 Independent examiner's fees

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

11 Transactions with related parties

Total donations received from connected persons was £14,988 (2021 £12,576). The Trust acquired services from Millway Projects Limited of which Malcolm Taylor is a director for £1,228.07 (2021: £1,163.20). Funds were advanced to 4 Sight Construction of which Malcolm Taylor and Rob Farrant are directors for £500.00 (2021: £nil).

12 Volunteers

Brookfield 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.

13 Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2021 £
Incoming and endowments from:				
Donations and legacies:				
Collections	-	-	-	-
Contributions from the congregation	32,719	11,350	-	44,069
Gift Aid donations	22,262	-	-	22,262
Other donations	4,846	-	-	4,846
Income tax refundable	5,591	-	-	5,591
Donated services	-	-	-	-
Payroll giving	-	-	-	-
Grants received	268,036	-	-	268,036
Legacies received	-	-	-	-
Investment income and interest				
Interest	6	-	-	6
Other income				
Interments	16,750	-	-	16,750
Total	350,210	11,350	-	361,560
Expenditure on:				
Charitable activities				
Running of meeting halls	48,560	-	-	48,560
Wider community outreach	-	-	-	-
Congregation support	-	4,725	-	4,725
Interment expenses	3,982	-	-	3,982
Cost of donated services	16,169	-	-	16,169
Transfers to affiliated trusts	-	4,000	-	4,000
Other costs	-	-	-	-
Governance				
Computer costs	47	-	-	47
Postage, print and stationery	-	-	-	-
Legal & professional costs	2,671	-	-	2,671
Independent Examiner's fee	600	-	-	600
Repairs and maintenance	-	-	-	-
Bank charges	-	-	-	-
Depreciation- Office equipment	-	-	-	-
Profit/Loss on sale of assets	-	-	-	-
Total	72,029	8,725	-	80,754
Net income/(expenditure)	278,181	2,625	-	280,806
Gains/(losses) on revaluation of fixed assets	-	-	-	-
Net movement in funds	278,181	2,625	-	280,806
Reconciliation of funds				
Total funds brought forward	1,506,663	-	-	1,506,663
Total funds carried forward	1,784,844	2,625	-	1,787,469

BROOKFIELD GOSPEL HALL TRUST

England & Wales - Charity number 1159421

Accounts

Charity Registration No: 1159421

Brookfield Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2021**

Brookfield Gospel Hall Trust
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Brookfield Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2021

Charity name: Brookfield Gospel Hall Trust

Registered charity number: 1159421

Trustees: G Askew (Chair)

R D Farrant

A Moodie

D P Sims

M S Taylor

Treasurer: R D Farrant

Principal address: 57 Braeside Road
St Leonards
Ringwood
BH24 2PJ

Independent examiner: Sandra Thurgood FCCA FMAAT CPA BSc
3 Dells Lane
Biggleswade
Beds.
SG18 8LP

Bankers: Lloyds Bank
Parkstone
Poole
BH14 0JJ

Solicitors: Lester Aldridge LLP
Russell House
Oxford Road
Bournemouth
BH8 8EX

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2021

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Brookfield Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 20th February 1964, most recently amended by Deed of Variation dated 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 1st December 2014 under Charity Registration Number: 1159421.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2021 (2020: £nil).

The Trust operates a Gospel hall and Trustees are chosen from among the regular congregation of the hall. 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. Brookfield Gospel Hall Trust maintains particular links with and pays bills on behalf of; Bournemouth Gospel Hall Trust and Sandbourne 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.

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.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2021

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.

Main activities and achievements

The Trust provides and maintains a Gospel hall 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 Trust's main achievement this year has been supporting Bournemouth Gospel Hall Trust in the costs of construction of a new Gospel Hall in Christchurch Road, West Parley and continuing to open the Broadway Lane hall to the congregation and visitors and encouraging good works by them which benefit the wider community, as described below.

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.

Plans for future periods

The Trust plans to continue all the current activities.

From 18th March 2020, Brookfield Gospel Trust ceased using the gospel hall, 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 this Gospel Hall 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.

Meetings

Meetings held at the gospel hall 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 40 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 and the life of a Christian

The Brookfield Lane Gospel hall is 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.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2021

Spreading the Gospel message and the life of a Christian contd.

In addition to street preaching, the members of the congregation also keep contact with prison chaplains to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular monthly packs of nutritious food with copies of gospel literature to homeless and needy persons through local charities or homeless societies and during this year a total of over £1,500 of food was provided, with many of the congregation participating in donating generously to this means of displaying Christianity to mankind. Members of the congregation are regularly involved in supporting the Rapid Relief Team, a separate charity, in the charitable works that they carry out.

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).

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

Financial position

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 £344,804 compared to £93,428 in the previous year.

All funds held were unrestricted funds.

Brookfield Gospel Hall Trust

Report of the trustees for the year ended 5th April 2021

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 no significant reserves although currently surplus funds are being saved for a proposed new hall. 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 £264,454.

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 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

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) 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:

G Askew

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Brookfield Gospel Hall Trust on the financial statements for the year ended 5th April 2021 set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the 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 financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name: Sandra Thurgood FCCA FMAAT CPA BSc

3 Dells Lane, Biggleswade, Beds., SG18 8LP

Brookfield Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2021

	NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming and endowments from:						
Donations and legacies:						
		-	-	-	-	-
		32,719	11,350	-	44,069	57,227
		22,262	-	-	22,262	25,920
		4,846	-	-	4,846	3,641
		5,591	-	-	5,591	6,480
	4.	-	-	-	-	-
		-	-	-	-	160
	5.	268,036	-	-	268,036	-
		-	-	-	-	-
Investment income and interest						
		6	-	-	6	-
Other income						
		16,750	-	-	16,750	8,750
Total		350,210	11,350	-	361,560	102,178
Expenditure on:						
Charitable activities						
	6.	48,560	-	-	48,560	68,495
		-	-	-	-	-
		-	4,725	-	4,725	-
		3,982	-	-	3,982	1,076
	4.	16,169	-	-	16,169	15,237
		-	4,000	-	4,000	-
		-	-	-	-	-
Governance						
		47	-	-	47	752
		-	-	-	-	-
		2,671	-	-	2,671	1,744
		600	-	-	600	600
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		72,029	8,725	-	80,754	87,904
Net income/(expenditure)		278,181	2,625	-	280,806	14,274
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		278,181	2,625	-	280,806	14,274
Reconciliation of funds						
Funds at 6th April 2020		1,506,663	-	-	1,506,663	1,492,389
Total funds at 5th April 2021	8.	1,784,844	2,625	-	1,787,469	1,506,663

The notes on pages 9 to 12 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Brookfield Gospel Hall Trust
Balance sheet
As at 5th April 2021

	NOTES	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	7.		1,523,015		1,561,756
			<u>1,523,015</u>		<u>1,561,756</u>
Current assets					
Debtors:					
Prepayments & accrued income		3,492		3,722	
Cash at bank and in hand		262,794		93,892	
		<u>266,286</u>		<u>97,614</u>	
Current liabilities					
Creditors: amounts falling due within one year:					
Other creditors		-		151,000	
Accruals and deferred income		1,832		1,707	
		<u>1,832</u>		<u>152,707</u>	
Net current assets			264,454	-	55,093
Total assets less current liabilities			<u>1,787,469</u>		<u>1,506,663</u>
Creditors: amounts falling due after more than one year:					
Loans			-		-
Net assets	8.	£	<u>1,787,469</u>	£	<u>1,506,663</u>
Funds					
Unrestricted income fund			1,787,469		1,506,663
Restricted funds			-		-
Total Funds	9.	£	<u>1,787,469</u>	£	<u>1,506,663</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Brookfield Gospel Hall Trust on / / and signed on their behalf by

G Askew
Trustee

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 Brookfield 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 Resources expended

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. As there are no staff or offices the Trustees have agreed to allocate all such costs to Governance costs.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £150) 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% straight line
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line
Equipment	25% reducing balance method

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 and there is no requirement to prepare consolidated accounts.

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.

1. Accounting policies contd.

1.9 Going concern contd.

From 18th March 2020, Brookfield Gospel Trust ceased using the gospel hall, 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

Income	2021 £	2020 £
Donated Services	-	-
	-	-

Expenditure	2021 £	2020 £
Bournemouth Gospel Hall Trust	9,986	6,772
Sandbourne Gospel Hall Trust	6,183	8,465
	16,169	15,237

5 Grants received

	2021 £	2020 £
Sandbourne Gospel Hall Trust	268,036	-
	268,036	-

6 Resources expended	Meeting rooms £	Other charitable activities £	2021 £	2020 £
Repairs and maintenance of buildings	995	-	995	4,299
Landscaping costs	2,273	-	2,273	3,268
Maintenance- Recording equipment	-	-	-	171
Light and heat	4,058	-	4,058	15,643
Water rates	242	-	242	423
Telephone & broadband at hall(s)	444	-	444	166
Conference costs	-	-	-	2,503
Insurance- Public liability	1,265	-	1,265	1,206
Legal & professional- specific to halls	505	-	505	35
Cleaning	37	-	37	1,798
Sundry	-	-	-	-
Depreciation- Freehold property	38,021	-	38,021	38,021
Depreciation- Equipment	720	-	720	962
	48,560	-	48,560	68,495

7 Tangible fixed assets

	Freehold Property* and Refurbishment	Equipment	Total
	£	£	£
Cost			
At 6th April 2020	1,778,328	9,029	1,787,357
Disposals	-	-	-
Additions	-	-	-
At 5th April 2021	1,778,328	9,029	1,787,357
Depreciation			
At 6th April 2020	219,453	6,148	225,601
Disposals	-	-	-
Charge for the year	38,021	720	38,741
At 5th April 2021	257,474	6,868	264,342
Net Book Value			
At 5th April 2021	1,520,854	2,161	1,523,015
At 6th April 2020	1,558,875	2,881	1,561,756

* Land Registry title number; DT203413

8 Analysis of net assets between funds

	Unrestricted funds	Unrestricted Designated funds	Restricted funds	Total funds
	£	£	£	£
8.1 Current year				
Tangible fixed assets	1,523,015	-	-	1,523,015
Currents assets	263,661	2,625	-	266,286
Current liabilities	1,832	-	-	1,832
Total funds	1,784,844	2,625	-	1,787,469
8.2 Prior year				
Tangible fixed assets	1,561,756	-	-	1,561,756
Currents assets	97,614	-	-	97,614
Current liabilities	152,707	-	-	152,707
Total funds	1,506,663	-	-	1,506,663

9 Movement in funds

9.1 Current year

	Balance at 6 April 2020	Incoming resources	Resources expended	Realised/ unrealised gain and losses	Balance at 5 April 2021
	£	£	£	£	£
Restricted funds					
Fund	-	-	-	-	-
Designated funds	-	11,350	8,725	-	2,625
Unrestricted funds	1,506,663	350,210	72,029	-	1,784,844
Total funds	1,506,663	361,560	80,754	-	1,787,469

9 Movement in funds contd.

9.2 *Prior year*

	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2020 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	-	-	-	-	-
Unrestricted funds	1,492,389	102,178	87,904	-	1,506,663
Total funds	<u>1,492,389</u>	<u>102,178</u>	<u>87,904</u>	<u>-</u>	<u>1,506,663</u>

10 Independent examiner's fees

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

11 Transactions with related parties

Total donations received from connected persons was £12,576 (2020 £9,839). The Trust acquired services from Millway Projects Limited of which Malcolm Taylor is a director for £1,163.20 (2020: £363).

12 Volunteers

Brookfield 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.