

FAVELL GOSPEL HALL TRUST

England & Wales · Charity number 1159430

Details

Status Registered

Legal form Trust

Registered 2014-12-01

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

Contact

Address Brethrens Meeting Room
464 Billing Road East
Northampton
NN3 3LF

Phone 0208 391 7620

Email northampton.fc@pbccproperties.com

Activities

Objects: (A) THE ADVANCEMENT OF THE CHRISTIAN RELIGION FOR THE PUBLIC BENEFIT INCLUDING BY THE CARRYING ON OF THE SERVICE OF GOD IN ACCORDANCE WITH THE OLD AND NEW TESTAMENTS OF THE HOLY BIBLE AS FOLLOWED BY THOSE CHRISTIANS FORMING PART OF A WORLDWIDE FELLOWSHIP KNOWN AS THE "PLYMOUTH BRETHREN CHRISTIAN CHURCH" (THE "BRETHREN") WHOSE CORE DOCTRINE IS SUMMARISED IN SCHEDULE 1 TO THIS DEED AND WHOSE PROPER PRACTICES IN FURTHERANCE OF SOME ASPECTS OF THAT CORE DOCTRINE ARE SUMMARISED IN SCHEDULE 2 TO THIS DEED(?FAITH IN PRACTICE?); AND (B) ANY OTHER CHARITABLE PURPOSES CONNECTED WITH BRETHREN.

Activities: The normal activities of the Trust were maintained throughout the year. All of the Gospel Halls under the control of the Trust were used throughout the year to further its charitable objectives.

Classification

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

Geography

- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£489,697	£538,196	-	-
2024-04-05	£176,975	£177,305	-	-
2023-04-05	£123,039	£145,922	-	-
2022-04-05	£161,096	£96,338	-	-
2021-04-05	£168,339	£80,210	-	-

Trustees

Name	Role	Appointed
Grant Clarke		2018-09-01
Owen James Lockett-Ford		2013-03-01
Richard Calder		2012-01-01
Robert Devenish		2018-09-01
Russell Calder		2018-09-01

Accounts

Trustees Report & Unaudited Financial Statements

Favell Gospel Hall Trust
For the year ended 5 April 2025

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Legal and Administrative Information

Favell Gospel Hall Trust

For the year ended 5 April 2025

Charity Name:

Favell Gospel Hall Trust

Registered Charity Number:

1159430

Trustees:

Mr Russell Calder (Chair)

Mr Richard Calder

Mr Owen Ford

Mr Robert Devenish

Mr Grant Clarke

Treasurer:

Mr Richard Calder

Principal Address:

464 Billing Road East, Northampton, Northamptonshire, United Kingdom, NN3 3LF

Independent Examiner:

Sandra Martin
FCCA FMAAT FPA BSc
50 Rose Lane
Biggleswade
Beds
SG18 0NB

Accountant:

Oldfield Advisory LLP
1120 Elliott Court
Herald Avenue
Coventry
CV5 6UB

Bankers:

Lloyds Bank
George Row
Northampton
Branch PO Box 1000
BX1 1LT

Report of the Trustees

Favell Gospel Hall Trust

For the year ended 5 April 2025

The trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 19 June 2000, most recently amended by Deed of Variation dated 08 August 2014. The trust was registered with the Charity Commission for England and Wales on 01 December 2014 under Charity Registration Number: 1159430

Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 3. 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.

The Trust operates 3 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider Network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Nene Valley 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 to manage and mitigate those risks.

Objectives and Activities

Objectives and Aims

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

Public Benefit

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

During the year the trust continued to operate the street preaching. This takes place 3 days a week in the Northampton City Centre and gospel tracts and bibles are distributed to interested members of the public. During the financial year the trust also donated food to local food banks and also supported the Rapid Relief Team (RRT), a separate charity, at various events

throughout the year. Examples of these events are Emergency service open days, event days and training exercises in the local area. Members of the congregation regularly volunteer to support the RRT at these types of events.

Main activities and achievements

The Trust provides and maintains 3 Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

Plans for future periods

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.

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 25 and 600 people normally attend these occasions.

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

Spreading the Gospel message and the life of a Christian

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

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

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

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

Funding

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

Financial Review

In the year ended 5 April 2025 the Trust had a deficit of incoming resources over resources expended. This was largely due to non-cash items such as depreciation and also funds granted to the Nene Valley Gospel Hall Trust to fund the purchase of a new site.

Total voluntary income received this year was £480,635 compared to £160,491 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. 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. The trust does currently have a higher level of reserves as they reserving funds in anticipation of future capital spend in the financial year.

Free Reserves at the year end were £100,877 (2024: £111,371)

Statement of Trustees Responsibilities

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

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

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

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:

.....

Mr Richard Calder (Trustee)

.....

Date

Report of the Independent Examiner

Favell Gospel Hall Trust

For the year ended 5 April 2025

I report to the trustees on my examination of the accounts of the Favell Gospel Hall Trust for the year ended 5 April 2025.

Respective responsibilities of Trustees and Examiner

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

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

Basis of Independent Examiner's Report

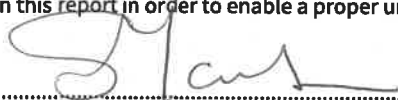
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

Independent Examiner's Statement

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

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

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



Sandra Martin
FCCA FMAAT FPA BSc
50 Rose Lane
Biggleswade
Beds
SG18 0NB

18 November 2025

Statement of Financial Activities

Favell Gospel Hall Trust

For the year ended 5 April 2025

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025	TOTAL FUNDS 2024
Income and endowments:					
Donations and Legacies:					
Collections	-	-	-	-	2,370
Contributions from the Congregation	216,826	-	-	216,826	81,391
Gift Aid Donations	64,580	-	-	64,580	60,630
Income Tax refunds	16,505	-	-	16,505	15,283
Payroll Giving	4,644	-	-	4,644	818
Grants Received (note 5)	178,080	-	-	178,080	-
Other					
Interments	8,250	-	-	8,250	15,950
Other interest	812	-	-	812	534
Total Other	9,062	-	-	9,062	16,484
Total Income and endowments:	489,697	-	-	489,697	176,975
Expenditure:					
Running Meeting Rooms (note 9)	181,128	-	-	181,128	136,458
Cost of donated services (note 4)	15,354	-	-	15,354	34,847
Grants to affiliated trusts (note 5)	341,714	-	-	341,714	6,000
Loss on sale of assets					
Profit/Loss on sale of assets	-	-	-	-	914,550
Total Loss on sale of assets	-	-	-	-	914,550
Total Expenditure:	538,196	-	-	538,196	1,091,854
Net Income/(Expenditure)	(48,499)	-	-	(48,499)	(914,879)
Net Movement In Funds	(48,499)	-	-	(48,499)	(914,879)
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025	TOTAL FUNDS 2024
Reconciliation of funds (note 11)					
Total Funds brought forward	1,375,659	-	-	1,375,659	2,290,538
Net movement in funds	(48,499)	-	-	(48,499)	(914,879)
Total Funds carried forward	1,327,160	-	-	1,327,160	1,375,659

The notes on page 11 - 20 form part of these financial statements.

Balance Sheet

Favell Gospel Hall Trust As at 5 April 2025

	2025	2024
Fixed Assets		
Tangible assets (note 6)	1,231,911	1,264,287
Total Fixed Assets	1,231,911	1,264,287
Current assets		
Prepayments and accrued income	30,593	32,623
Cash at bank and in hand	73,081	85,886
Total Current assets	103,673	118,509
Creditors: amounts falling due within one year		
Accruals and deferred income	2,796	1,510
Total Creditors: amounts falling due within one year	2,796	1,510
Net current assets/(liabilities)	100,877	116,999
Total assets less current liabilities	1,332,788	1,381,287
Creditors: amounts falling due after more than one year		
Loans	5,628	5,628
Net Assets	1,327,160	1,375,659
Funds (note 10)		
Unrestricted funds	1,327,160	1,375,659
Total Funds	1,327,160	1,375,659

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

.....

Mr Richard Calder (Trustee)

The notes on pages 11 - 20 form part of these financial statements.

Notes forming part of the Financial Statements

Favell Gospel Hall Trust

For the year ended 5 April 2025

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 Favell 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 £100) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	2.5% straight line
Property improvements	3% straight line
Fixtures and Fittings	10% reducing balance

1.6 Taxation

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

1.7 Funds

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

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

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary.

1.9 Going Concern

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

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

	2025	2024
Donated Services		
Donated To:		
Donated Services to Nene Valley GHT	15,354	34,847
Total Donated Services:	15,354	34,847

5. Grants

	2025	2024
Grants:		
Grants Received from:		
Grants from Bedford Gospel Hall Trust	178,080	-
Total Grants Received:	178,080	-

	2025	2024
Grants to:		
Grants to Nene Valley Gospel Hall Trust	341,714	6,000
Total Grants:	341,714	6,000

6. Tangible Fixed Assets

Cost	Freehold land & buildings - Billing Road East	Freehold land & Buildings- Northampton Road	Freehold land & Buildings - Moulton Lane	Fixtures, Fittings & Equipment	Totals
At 6 April 2024	651,139	505,004	451,848	85,591	1,693,583
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 5 April 2025	651,139	505,004	451,848	85,591	1,693,583
Depreciation					
At 6 April 2024	333,274	25,830	9,623	60,569	429,296
Current Year Depreciation	15,838	10,025	4,012	2,502	32,376
Eliminated on disposals	-	-	-	-	-
At 5 April 2025	349,112	35,855	13,635	63,071	461,673
Net Book Value					
At 5 April 2025	302,028	469,149	438,214	22,520	1,231,910
At 5 April 2024	317,865	479,174	442,225	25,022	1,264,288

Land registry titles of the above property held are NN42245, NN232261 and NN231604.

7. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £22,209 (2024: £11,070) were received. Reimbursements totalling £3,898 were made to trustees for expenses incurred on the trusts behalf.

8. VOLUNTEERS

Favell Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The Trust has no paid staff or paid Trustees.

Resources Expended

Favell Gospel Hall Trust

For the year ended 5 April 2025

9. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2025	TOTAL COSTS 2024
Direct Costs				
Repairs and maintenance	46,542	-	46,542	27,332
Landscaping and waste	7,188	-	7,188	8,088
Insurance	3,970	-	3,970	3,178
Water rates	17,952	-	17,952	26,417
Telephone and broadband costs	4,861	-	4,861	2,820
Legal and professional	2,787	-	2,787	3,751
Public outreach expenses	-	270	270	520
Special meeting costs	60,489	-	60,489	-
Depreciation	32,376	-	32,376	43,734
Governance	1,286	-	1,286	1,614
Other disbursements	157	-	157	18,079
Donations and gifts	-	750	750	742
Burial Ground	2,501	-	2,501	182
Total Direct Costs	180,109	1,019	181,128	136,458

Governance costs include £250 (prior year: £180) in respect of independent examiners fees.

Analysis of Net Assets - Current year

Favell Gospel Hall Trust

For the year ended 5 April 2025

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

10.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
Funds				
Tangible Fixed Assets	1,231,911	-	-	1,231,911
Current Assets	103,673	-	-	103,673
Current Liabilities	(8,424)	-	-	(8,424)
Total Funds	1,327,160	-	-	1,327,160

Analysis of Net Assets - Prior Year

Favell Gospel Hall Trust
For the year ended 5 April 2025

10.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Funds				
Tangible Fixed Assets	1,264,287	-	-	1,264,287
Current Assets	118,509	-	-	118,509
Current Liabilities	(7,138)	-	-	(7,138)
Total Funds	1,375,659	-	-	1,375,659

Movement in Funds - Current Year

Favell Gospel Hall Trust

For the year ended 5 April 2025

11. Movement in Funds

11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
Movement in Funds				
Total funds brought forward	1,375,659	-	-	1,375,659
Incoming resources	489,697	-	-	489,697
Resources expended	(538,196)	-	-	(538,196)
Total funds carried forward	1,327,160	-	-	1,327,160

Movement in Funds - Prior Year

Favell Gospel Hall Trust

For the year ended 5 April 2025

11. Movement in Funds

11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Movement in Funds				
Total funds brought forward	1,640,538	-	-	1,640,538
Opening Funds Adjustment	650,000	-	-	650,000
Incoming resources	176,975	-	-	176,975
Resources expended	(1,091,854)	-	-	(1,091,854)
Total funds carried forward	1,375,659	-	-	1,375,659

Comparative Statement of Financial Activities

Favell Gospel Hall Trust

For the year ended 5 April 2025

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Income and endowments:				
Donations and Legacies:				
Collections	58,796	-	-	58,796
Contributions from the congregation	24,965	-	-	24,965
Gift Aid Donations	60,630	-	-	60,630
Income Tax refunds	15,283	-	-	15,283
Payroll Giving	818	-	-	818
Other				
Interments	15,950	-	-	15,950
Interest Received	534	-	-	534
Total Income and endowments:	176,975	-	-	176,975
Expenditure:				
Running Meeting Rooms (note 10)	136,458	-	-	136,458
Cost of donated services	34,847	-	-	34,847
Grants to affiliated trusts (note 6)	6,000	-	-	6,000
Loss on sale of assets				
Profit/Loss on sale of assets	914,550	-	-	914,550
Total Loss on sale of assets	914,550	-	-	914,550
Total Expenditure:	1,091,854	-	-	1,091,854
Net Income/(Expenditure)	(914,879)	-	-	(914,879)
Net Movement In Funds	(914,879)	-	-	(914,879)
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Reconciliation of funds (note 12)				
Total Funds brought forward	1,640,538	-	-	1,640,538
Opening Funds Adjustment	650,000	-	-	650,000
Net movement in funds	(914,879)	-	-	(914,879)
Total Funds carried forward	1,375,659	-	-	1,375,659

Accounts

Trustees Report & Unaudited Financial Statements

Favell Gospel Hall Trust
For the year ended 5 April 2024

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Legal and Administrative Information

Favell Gospel Hall Trust

For the year ended 5 April 2024

Charity Name:

Favell Gospel Hall Trust

Registered Charity Number:

1159430

Trustees:

Mr Russell Calder (Chair)

Mr Richard Calder

Mr Owen Ford

Mr Robert Devenish

Mr Grant Clarke

Treasurer:

Mr Richard Calder

Principal Address:

464 Billing Road East, Northampton, Northamptonshire, United Kingdom, NN3 3LF

Independent Examiner:

Lloyd Tunley
Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW

Accountant:

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Santis House
Curriers Close
Coventry
CV4 8AW

Bankers:

Lloyds Bank
George Row
Northampton
Branch PO Box 1000
BX1 1LT

Report of the Trustees

Favell Gospel Hall Trust

For the year ended 5 April 2024

The trustees present their report along with the financial statements of the Charity for the year ended 5 April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 19 June 2000, most recently amended by Deed of Variation dated 08 August 2014. The trust was registered with the Charity Commission for England and Wales on 01 December 2014 under Charity Registration Number: 1159430

Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 3. 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.

The Trust operates 3 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider Network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Nene Valley 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 to manage and mitigate those risks.

Objectives and Activities

Objectives and Aims

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

Public Benefit

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

During the year the trust continued to operate the street preaching. This takes place 3 days a week in the Northampton City Centre and gospel tracts and bibles are distributed to interested members of the public. During the financial year the trust also donated food to local food banks and also supported the Rapid Relief Team (RRT), a separate charity, at various events

throughout the year. Examples of these events are Emergency service open days, event days and training exercises in the local area. Members of the congregation regularly volunteer to support the RRT at these types of events.

Main activities and achievements

The Trust provides and maintains 3 Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

Plans for future periods

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.

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 25 and 500 people normally attend these occasions.

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

Spreading the Gospel message and the life of a Christian

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

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

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

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

Funding

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

Financial Review

In the year ended 5 April 2024 the Trust had a deficit of incoming resources over resources expended. This is due to the adjustment relating to the prior period, in which three gospel halls were donated to the Nene Valley Gospel Hall Trust, resulting in a loss on sale of assets of £914,550.

Total voluntary income received this year was £160,491 compared to £102,121 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. 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. The trust does currently have a higher level of reserves as they have been constructing the gospel halls at Northampton Road & Moulton Lane.

Free Reserves at the year end were £111,371 (2023: £84,363)

Statement of Trustees Responsibilities

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

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

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

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:



.....
Mr Richard Calder (Trustee)

11/12/2024

.....
Date

Report of the Independent Examiner

Favell Gospel Hall Trust

For the year ended 5 April 2024

I report to the trustees on my examination of the accounts of the Favell Gospel Hall Trust for the year ended 5 April 2024.

Respective responsibilities of Trustees and Examiner

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

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

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

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

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

.....
Lloyd Tunley
Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW

25 July 2024

Statement of Financial Activities

Favell Gospel Hall Trust

For the year ended 5 April 2024

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Income and endowments:					
Donations and Legacies:					
Collections	2,370	-	-	2,370	11,095
Contributions from the Congregation	80,891	-	-	80,891	22,435
Gift Aid Donations	61,130	-	-	61,130	61,575
Income Tax refunds	15,283	-	-	15,283	7,016
Payroll Giving	818	-	-	818	-
Other					
Profit on Sale of Assets	-	-	-	-	9,807
Interments	15,950	-	-	15,950	11,000
Other interest	534	-	-	534	111
Total Other	16,484	-	-	16,484	20,918
Total Income and endowments:	176,975	-	-	176,975	123,039
Expenditure:					
Running Meeting Rooms (note 10)	136,458	-	-	136,458	126,654
Cost of donated services (note 5)	34,847	-	-	34,847	10,468
Grants to affiliated trusts (note 6)	6,000	-	-	6,000	8,800
Loss on sale of assets					
Profit/Loss on sale of assets	914,550	-	-	914,550	-
Total Loss on sale of assets	914,550	-	-	914,550	-
Total Expenditure:	1,091,854	-	-	1,091,854	145,922
Net Income/(Expenditure)	(914,879)	-	-	(914,879)	(22,883)
Net Movement In Funds	(914,879)	-	-	(914,879)	(22,883)
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Reconciliation of funds (note 12)					
Total Funds brought forward	1,640,538	-	-	1,640,538	1,663,421
Opening Funds Adjustment	650,000	-	-	650,000	-
Net movement in funds	(914,879)	-	-	(914,879)	(22,883)
Total Funds carried forward	1,375,659	-	-	1,375,659	1,640,538

The notes on page 11 - 21 form part of these financial statements.

Balance Sheet

Favell Gospel Hall Trust As at 5 April 2024

	2024	2023
Fixed Assets		
Tangible assets (note 7)	1,264,287	1,556,175
Total Fixed Assets	1,264,287	1,556,175
Current assets		
Prepayments and accrued income	32,623	17,598
Cash at bank and in hand	85,886	75,032
Total Current assets	118,509	92,630
Creditors: amounts falling due within one year		
Loans	5,628	5,628
Accruals and deferred income	1,510	2,640
Total Creditors: amounts falling due within one year	7,138	8,268
Net current assets/(liabilities)	111,371	84,363
Total assets less current liabilities	1,375,659	1,640,538
Net Assets	1,375,659	1,640,538
Funds (note 11)		
Unrestricted funds	1,375,659	1,640,538
Total Funds	1,375,659	1,640,538

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

.....

Mr Richard Calder (Trustee)

The notes on pages 11 - 21 form part of these financial statements.

Notes forming part of the Financial Statements

Favell Gospel Hall Trust

For the year ended 5 April 2024

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 Favell 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 £100) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	2.5% straight line
Property improvements	3% straight line
Fixtures and Fittings	10% reducing balance

1.6 Taxation

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

1.7 Funds

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

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

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary.

1.9 Going Concern

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

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. Adjustments relating to the prior period

In the prior period and preceding periods, two halls that the Charity owned were erroneously excluded from the accounts. The additional cost of these two halls was £650,000. Depreciation on these two halls of £10,298 was also excluded from the accounts.

Along with the above, during the prior period three halls (including the two above halls) were donated to Nene Valley Gospel Hall Trust. This donation was also erroneously excluded from the prior period accounts. The Trustees concluded that the halls should be donated for Nil consideration pursuant of the power contained in clause 2.2(o) of the Trust Deed, as they considered it would be in the best interests of the congregation if the management and administration of gospel halls was consolidated. The donation was completed on 9th January 2023.

The resulting effect of these adjustments was that the trusts income was overstated by £9,807 and the Depreciation expense was understated by £8,746. The accounts originally recognised a profit on sale of assets of £9,807 however this should have been stated as a loss on sale of assets of £904,743. The prior year figures have not been adjusted and the necessary adjustments have been made in the current period, including the opening unrestricted funds balance being increased by £650,000 to account for the cost of the two halls excluded from the accounts.

Line Item	Value excluded from prior period accounts, adjusted for in current period
Profit/Loss on sale of assets	£914,550 Loss on sale
Depreciation Expense	£8,746 additional depreciation
Fixed Assets	£273,297 decrease made up of £650,000 cost, £914,550 disposal & £8,746 depreciation
Unrestricted Funds	£650,000 cost of halls excluded

3. 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)

4. WAGES AND SALARIES

There are no employees (2023: none)

5. Donated Services

	2024	2023
Donated Services		
Donated To:		
Donated Services to Nene Valley GHT	34,847	10,468
Total Donated Services:	34,847	10,468

6. Grants

	2024	2023
Grants:		
Grants to:		
Grants to Nene Valley Gospel Hall Trust	6,000	8,800
Total Grants:	6,000	8,800

7. Tangible Fixed Assets

Cost	Freehold land & buildings - Billing Road East	Freehold land & Buildings- Northampton Road	Freehold land & Buildings - Moulton Lane	Fixtures, Fittings & Equipment
At 6 April 2023	643,102	499,094	449,400	85,591
Opening Adjustments (Halls Excluded)	-	-	-	-
Additions	8,038	5,910	2,448	-
Disposals	-	-	-	-
At 5 April 2024	651,139	505,004	451,848	85,591
Depreciation				
At 6 April 2023	316,981	13,893	5,645	57,789
Current Year Depreciation	16,293	11,937	3,978	2,780
Depreciation Adjustments relating to prior year	-	-	-	-
Eliminated on disposals	-	-	-	-
At 5 April 2024	333,274	25,830	9,623	60,569
Net Book Value				
At 5 April 2024	317,865	479,174	442,225	25,022
At 5 April 2023	326,120	485,201	443,755	27,802

Cost	Freehold land & buildings - Bedford Road	Freehold land & buildings - Orchard Hill	Freehold land & buildings - Christchurch Road	Totals
At 6 April 2023	303,606	13,160	-	1,993,954
Opening Adjustments (Halls Excluded)	-	300,000	350,000	650,000
Additions	-	-	-	16,396
Disposals	(303,606)	(313,160)	(350,000)	(966,766)
At 5 April 2024	-	-	-	1,693,583
Depreciation				
At 6 April 2023	41,522	1,949	-	437,779
Current year Depreciation	-	-	-	34,988
Depreciation Adjustments relating to prior year	(1,282)	4,581	5,447	8,746

Eliminated on disposals	(40,240)	(6,530)	(5,447)	(52,217)
At 5th April 2024	-	-	-	429,296
Net Book Value				
At 5 April 2024	-	-	-	1,264,287
At 5 April 2023	262,084	11,211	-	1,556,176

Land registry titles of the above property held are NN42245, NN232261 and NN231604.

8. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £11,070 (2023: £27,860) were received.

9. VOLUNTEERS

Favell Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The Trust has no paid staff or paid Trustees.

Resources Expended

Favell Gospel Hall Trust

For the year ended 5 April 2024

10. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2024	TOTAL COSTS 2023
Direct Costs				
Repairs and maintenance	27,332	-	27,332	26,329
Landscaping and waste	8,088	-	8,088	5,394
Insurance	3,178	-	3,178	4,935
Water rates	26,417	-	26,417	8,156
Telephone and broadband costs	2,820	-	2,820	3,502
Legal and professional	3,751	-	3,751	3,057
Public outreach expenses	-	520	520	350
Special meeting costs	-	-	-	185
Depreciation	43,734	-	43,734	40,865
Governance	1,614	-	1,614	1,437
Other disbursements	18,079	-	18,079	27,119
Donations and gifts	-	742	742	204
Burial Ground	182	-	182	5,122
Total Direct Costs	135,196	1,262	136,458	126,654

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

Analysis of Net Assets - Current year

Favell Gospel Hall Trust
For the year ended 5 April 2024

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

11.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Funds				
Tangible Fixed Assets	1,264,287	-	-	1,264,287
Current Assets	118,509	-	-	118,509
Current Liabilities	(7,138)	-	-	(7,138)
Total Funds	1,375,659	-	-	1,375,659

Analysis of Net Assets - Prior Year

Favell Gospel Hall Trust

For the year ended 5 April 2024

11.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Funds				
Tangible Fixed Assets	1,556,175	-	-	1,556,175
Current Assets	92,630	-	-	92,630
Current Liabilities	(8,268)	-	-	(8,268)
Total Funds	1,640,538	-	-	1,640,538

Movement in Funds - Current Year

Favell Gospel Hall Trust

For the year ended 5 April 2024

12. Movement in Funds

12.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Movement in Funds				
Total funds brought forward	1,640,538	-	-	1,640,538
Opening Funds Adjustment	650,000	-	-	650,000
Incoming resources	176,975	-	-	176,975
Resources expended	(1,091,854)	-	-	(1,091,854)
Total funds carried forward	1,375,659	-	-	1,375,659

Movement in Funds - Prior Year

Favell Gospel Hall Trust

For the year ended 5 April 2024

11. Movement in Funds

11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Movement in Funds				
Total funds brought forward	1,663,061	360	-	1,663,421
Incoming resources	113,232	-	-	113,232
Resources expended	(135,755)	(360)	-	(136,115)
Total funds carried forward	1,640,538	-	-	1,640,538

Comparative Statement of Financial Activities

Favell Gospel Hall Trust

For the year ended 5 April 2024

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Income and endowments:				
Donations and Legacies:				
Collections	11,095	-	-	11,095
Contributions from the congregation	22,435	-	-	22,435
Gift Aid Donations	61,575	-	-	61,575
Income Tax refunds	7,016	-	-	7,016
Other				
Interments	11,000	-	-	11,000
Interest Received	111	-	-	111
Other Income	9,807	-	-	9,807
Total Income and endowments:	123,039	-	-	123,039
Expenditure:				
Running Meeting Rooms (note 10)	126,294	360	-	126,654
Cost of donated services	10,468	-	-	10,468
Grants to affiliated trusts (note 6)	8,800	-	-	8,800
Total Expenditure:	145,562	360	-	145,922
Net Income/(Expenditure)	(22,523)	(360)	-	(22,883)
Net Movement In Funds	(22,523)	(360)	-	(22,883)
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Reconciliation of funds (note 12)				
Total Funds brought forward	1,663,061	360	-	1,663,421
Net movement in funds	(22,523)	(360)	-	(22,883)
Total Funds carried forward	1,640,538	-	-	1,640,538

Accounts

Trustees Report & Unaudited Financial Statements

Favell Gospel Hall Trust
For the year ended 5 April 2023

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Legal and Administrative Information

Favell Gospel Hall Trust

For the year ended 5 April 2023

Charity Name:

Favell Gospel Hall Trust

Registered Charity Number:

1159430

Trustees:

Mr Russell Calder (Chair)

Mr Richard Calder

Mr Owen Ford

Mr Robert Devenish

Mr Grant Clarke

Treasurer:

Mr Richard Calder

Principal Address:

464 Billing Road East, Northampton, Northamptonshire, United Kingdom, NN3 3LF

Independent Examiner:

Leon Taylor
Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW

Accountant:

Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

Bankers:

Lloyds Bank
George Row
Northampton
Branch PO Box 1000
BX1 1LT

Report of the Trustees

Favell Gospel Hall Trust

For the year ended 5 April 2023

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

Structure, Governance and Management

Governing Document

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The Trust operates 5 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider Network

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Risk Management

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

Objectives and Activities

Objectives and Aims

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

Public Benefit

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

During the year the trust restarted a programme of street preaching, which had been curtailed by the Covid 19 Pandemic. This takes place 3 days a week in the Northampton City Centre and gospel tracts and bibles are distributed to interested members of the public. During the financial year the trust also donated food to local food banks and also supported the Rapid Relief Team

(RRT), a separate charity, at various events throughout the year. Examples of these events are Emergency service open days, event days and training exercises in the local area. Members of the congregation regularly volunteer to support the RRT at these types of events.

Main activities and achievements

The Trust provides and maintains 5 Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The trustees have also 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

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.

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 25 and 500 people normally attend these occasions.

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

Spreading the Gospel message and the life of a Christian

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

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

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

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

Funding

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

Financial Review

In the year ended 5 April 2023 the Trust had a deficit of incoming resources over resources expended. This was mainly due to non-monetary items such as depreciation.

Total voluntary income received this year was £102,121 compared to £250,090 in the previous year (restated).

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. 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. The trust does currently have a higher level of reserves as they have been constructing the gospel halls at Northampton Road & Moulton Lane.

Free Reserves at the year end were £84,363 (2022: £263,187)

Statement of Trustees Responsibilities

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

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

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

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:



.....
Mr Richard Calder (Trustee)

Richard Calder

21.12.2023

.....
Date

Report of the Independent Examiner

Favell Gospel Hall Trust

For the year ended 5 April 2023

I report to the trustees on my examination of the accounts of the Favell Gospel Hall Trust for the year ended 5 April 2023.

Respective responsibilities of Trustees and Examiner

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

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

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

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

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

.....
Leon Taylor
Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW

18 December 2023

Statement of Financial Activities

Favell Gospel Hall Trust

For the year ended 5 April 2023

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022 (RESTATED)
Income and endowments:					
Donations and Legacies:					
Collections	11,095	-	-	11,095	109,825
Contributions from the Congregation	22,435	-	-	22,435	23,840
Gift Aid Donations	61,575	-	-	61,575	72,580
Income Tax refunds	7,016	-	-	7,016	15,656
Payroll Giving	-	-	-	-	1,485
Other donations	-	-	-	-	26,703
Other					
Profit on Sale of Assets	9,807	-	-	9,807	-
Interments	11,000	-	-	11,000	11,000
Other interest	111	-	-	111	6
Total Other	20,918	-	-	20,918	11,006
Total Income and endowments:	123,039	-	-	123,039	261,096
Expenditure:					
Running Meeting Rooms (note 10)	126,294	360	-	126,654	94,883
Cost of donated services (note 5)	10,468	-	-	10,468	4,918
Congregation Support (note 10)	-	-	-	-	4,050
Grants to affiliated trusts (note 6)	8,800	-	-	8,800	-
Total Expenditure:	145,562	360	-	145,922	103,851
Net Income/(Expenditure)	(22,523)	(360)	-	(22,883)	157,245
Net Movement In Funds	(22,523)	(360)	-	(22,883)	157,245
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022 (RESTATED)

Reconciliation of funds (note 12)

Total Funds brought forward	1,663,061	360	-	1,663,421	1,506,176
Net movement in funds	(22,523)	(360)	-	(22,883)	157,245
Total Funds carried forward	1,640,538	-	-	1,640,538	1,663,421

The notes on page 11 - 18 form part of these financial statements.

Balance Sheet

Favell Gospel Hall Trust As at 5 April 2023

	2023	2022 (RESTATED)
Fixed Assets		
Tangible assets (note 7)	1,556,175	1,531,057
Total Fixed Assets	1,556,175	1,531,057
Current assets		
Prepayments and accrued income	17,598	41,034
Cash at bank and in hand	75,032	62,436
Work in progress	-	90,653
Loan to Oneform	-	120,267
Total Current assets	92,630	314,389
Creditors: amounts falling due within one year		
Loans	5,628	50,000
Accruals and deferred income	2,640	1,202
Total Creditors: amounts falling due within one year	8,268	51,202
Net current assets/(liabilities)	84,363	263,187
Total assets less current liabilities	1,640,538	1,794,243
Creditors: amounts falling due after more than one year		
Loans	-	130,822
Net Assets	1,640,538	1,663,421
Funds (note 11)		
Unrestricted funds	1,640,538	1,663,421
Total Funds	1,640,538	1,663,421

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

.....

Mr Richard Calder (Trustee)

The notes on pages 11 - 18 form part of these financial statements.

Notes forming part of the Financial Statements

Favell Gospel Hall Trust

For the year ended 5 April 2023

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 Favell 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 £100) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	2.5% straight line
Property improvements	3% straight line
Fixtures and Fittings	10% reducing balance

1.6 Taxation

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

1.7 Funds

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

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

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary.

1.9 Going Concern

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

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. Prior Period Adjustments

In the prior period, the following transactions were erroneously allocated to Unrestricted Funds:

- £50,000 income, 28th September 2021
- £50,000 income, 1st October 2021
- £22,000 fixed asset purchase, 24th March 2022

Along with the above, £250,000 cost of one of the halls that the Charity owned was excluded from accounts. Depreciation totalling £7,512 was also excluded from the accounts.

The resulting effect of these misallocations was that the Charities income for the year ended 5th April 2022 was understated by £100,000. The Fixed assets as per the balance sheet at 5th April 2022 were also understated by £264,487 and the depreciation expense understated by £7,512. These misallocations meant that the total funds as per the statement of financial activities did not match the Total funds as per the Balance Sheet on the 5th April 2022.

Line Item	As per Prior Period Accounts	Correction Required	Amended Value
Income	£161,096	Cr £100,000	£261,096
Depreciation expense	£31,277	Dr £7,512	£38,789
Fixed Assets	£1,266,569	Dr £264,487	£1,531,057
Unrestricted Funds	£1,398,934	Cr £264,487	£1,663,421

3. 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)

4. WAGES AND SALARIES

There are no employees (2022: none)

5. Donated Services

	2023	2022
Donated Services		
Donated To:		
Donated Services to Nene Valley GHT	10,468	4,918
Total Donated Services:	10,468	4,918

6. Grants

	2023	2022
Grants:		
Grants to:		
Grants to Nene Valley Gospel Hall Trust	8,800	-
Total Grants:	8,800	-

7. Tangible Fixed Assets

Cost	Freehold land & buildings - Billing Road East	Freehold land & Buildings - Bedford Road	Freehold land & Buildings- Northampton Road	Freehold land & Buildings - Moulton Lane	Property improvements- Orchard Hill
At 6 April 2022	643,102	303,606	231,441	420,589	13,058
Additions	-	-	267,653	72,823	102
Disposals	-	-	-	(44,011)	-
At 5 April 2023	643,102	303,606	499,094	449,400	13,160
Depreciation					
At 6 April 2022	300,744	35,746	5,718	4,464	1,556
Current Year Depreciation	16,208	5,776	8,175	3,882	393
Eliminated on disposals	-	-	-	(2,701)	-
At 5 April 2023	316,981	41,522	13,893	5,645	1,949
Net Book Value					
At 5 April 2023	326,120	262,084	485,201	443,755	11,211
At 5 April 2022	342,328	267,860	225,723	416,124	11,502

Cost	Freehold Land & Buildings - Quorn Road	Fixtures, fittings & Equipment	Totals
At 6 April 2022	250,000	80,054	1,941,850
Additions	-	5,537	346,115
Disposals	(250,000)	-	(294,011)
At 5 April 2023	-	85,591	1,993,954
Depreciation			
At 6 April 2022	7,500	55,034	410,793
Current Year Depreciation	3,678	2,755	40,865
Eliminated on disposals	(11,178)	-	(13,879)
At 5 April 2023	-	57,789	437,779
Net Book Value			
At 5 April 2023	-	27,802	1,556,175
At 5 April 2022	242,500	25,020	1,531,056

Land registry titles of the above property held are NN42245, NN262398, NN232261 and NN231604.

8. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £27,860 (2022: £25,925) were received.

9. VOLUNTEERS

Favell Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The Trust has no paid staff or paid Trustees.

Resources Expended

Favell Gospel Hall Trust

For the year ended 5 April 2023

10. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2023	TOTAL COSTS 2022 (RESTATED)
Direct Costs				
Repairs and maintenance	26,329	-	26,329	36,487
Landscaping and waste	5,394	-	5,394	6,217
Insurance	4,935	-	4,935	1,163
Water rates	857	-	857	208
Light and heat	7,300	-	7,300	3,062
Telephone and broadband costs	3,502	-	3,502	777
Legal and professional	3,057	-	3,057	2,531
Postage and stationery	-	-	-	675
Public outreach expenses	-	350	350	-
Special meeting costs	185	-	185	-
Depreciation	40,865	-	40,865	38,789
Governance	1,437	-	1,437	1,080
Other disbursements	27,119	-	27,119	349
Burial Ground	5,326	-	5,326	3,545
Total Direct Costs	126,304	350	126,654	94,883

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

Analysis of Net Assets - Current year

Favell Gospel Hall Trust

For the year ended 5 April 2023

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

11.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Funds				
Tangible Fixed Assets	1,556,175	-	-	1,556,175
Current Assets	92,630	-	-	92,630
Current Liabilities	(8,268)	-	-	(8,268)
Total Funds	1,640,538	-	-	1,640,538

Analysis of Net Assets - Prior Year

Favell Gospel Hall Trust

For the year ended 5 April 2023

11.2 Prior Year (Restated)

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Funds				
Tangible Fixed Assets	1,531,057	-	-	1,531,057
Current Assets	314,029	360	-	314,389
Current Liabilities	(51,202)	-	-	(51,202)
Non Current Liabilities	(130,822)	-	-	(130,822)
Total Funds	1,663,061	360	-	1,663,421

Movement in Funds - Current Year

Favell Gospel Hall Trust

For the year ended 5 April 2023

12. Movement in Funds

12.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Movement in Funds				
Total funds brought forward	1,663,061	360	-	1,663,421
Incoming resources	123,039	-	-	123,039
Resources expended	(145,562)	(360)	-	(145,922)
Total funds carried forward	1,640,538	-	-	1,640,538

Movement in Funds - Prior Year

Favell Gospel Hall Trust

For the year ended 5 April 2023

12. Movement in Funds

12.2 Movement in funds - Prior year (Restated)

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Movement in Funds				
Total funds brought forward	1,501,766	4,410	-	1,506,176
Incoming resources	261,096	-	-	261,096
Resources expended	(99,801)	(4,050)	-	(103,851)
Total funds carried forward	1,663,061	360	-	1,663,421

Comparative Statement of Financial Activities (Restated)

Favell Gospel Hall Trust

For the year ended 5 April 2023

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Income and endowments:				
Donations and Legacies:				
Collections	109,825	-	-	109,825
Contributions from the congregation	23,840	-	-	23,840
Gift Aid Donations	72,580	-	-	72,580
Income Tax refunds	15,656	-	-	15,656
Payroll Giving	1,485	-	-	1,485
Other Donations	26,703	-	-	26,703
Other				
Interments	11,000	-	-	11,000
Interest Received	6	-	-	6
Total Income and endowments:	261,096	-	-	261,096
Expenditure:				
Running Meeting Rooms (note 9)	94,883	-	-	94,883
Cost of donated services	4,918	-	-	4,918
Congregation Support (note 9)	-	4,050	-	4,050
Total Expenditure:	99,801	4,050	-	103,851
Net Income/(Expenditure)	161,295	(4,050)	-	157,245
Net Movement In Funds	161,295	(4,050)	-	157,245
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Reconciliation of funds (note 11)				
Total Funds brought forward	1,501,766	4,410	-	1,506,176
Net movement in funds	161,295	(4,050)	-	157,245
Total Funds carried forward	1,663,061	360	-	1,663,421

FAVELL GOSPEL HALL TRUST

England & Wales - Charity number 1159430

Accounts

Trustees Report & Unaudited Financial Statements

Favell Gospel Hall Trust
For the year ended 5 April 2022

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Legal and Administrative Information

Favell Gospel Hall Trust

For the year ended 5 April 2022

Charity Name:

Favell Gospel Hall Trust

Registered Charity Number:

1159430

Trustees:

Mr Russell Calder (Chair)

Mr Richard Calder

Mr Owen Ford

Mr Robert Devenish

Mr Grant Clarke

Trustee 6

Treasurer:

Mr Richard Calder

Principle Address:

464 Billing Road East, Northampton, Northamptonshire, United Kingdom, NN3 3LF

Independent Examiner:

Kerry Taylor Oldfield Advisory Santis House Curriers Close Coventry CV4 8AW

Accountant:

Oldfield Advisory LLP

Santis House

Curriers Close

Coventry

CV4 8AW

Bankers:

Lloyds Bank George Row Northampton Branch PO Box 1000 BX1 1LT

Report of the Trustees

Favell Gospel Hall Trust

For the year ended 5 April 2022

The trustees present their report along with the financial statements of the Charity for the 5 April 2022. 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 Charity is an unincorporated trust constituted by a Deed of Trust dated 19 June 2000, most recently amended by Deed of Variation dated 08 August 2014. The trust was registered with the Charity Commission for England and Wales on 01 December 2014 under Charity Registration Number: 1159430

Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022.

The Trust operates 5 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider Network

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Trust also maintains particular links with Nene Valley Gospel Hall Trust and Wantage 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 to manage and mitigate those risks.

Objectives and Activities

Objectives and Aims

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

Public Benefit

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

Members of the congregation have volunteered for another charity the Rapid Relief Team, which provided 100 meals for the homeless in Northampton, 40 meals in a Ride for Hope charity cycle event, 1000 meals for an Emergency Services Fun Day in

Daventry for deprived families, 300 meals at a Daventry Anti-violence event and over 1690 meals and 49 food boxes donated to the Hope Centre in Northampton.

Main activities and achievements

The Trust provides and maintains 5 Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The trustees have also 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

With the commencement of lockdown restrictions in the UK the Trust ceased using the 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 halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible

addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 25 and 500 people normally attend these occasions.

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

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

Spreading the Gospel message and the life of a Christian

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

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

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

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

Funding

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

Financial Review

In the year ended 5 April 2022 the Trust had a modest surplus of incoming resources over resources expended.

Total voluntary income received this year was £140,100 compared to £151,116 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. 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 £253,179 (2021: £270,529)

Statement of Trustees Responsibilities

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

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

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

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:

.....

Mr Richard Calder (Trustee)

.....

Date

Report of the Independent Examiner

Favell Gospel Hall Trust

For the year ended 5 April 2022

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

Respective responsibilities of Trustees and Examiner

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

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

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

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

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

.....

Kerry Taylor Oldfield Advisory Santis House Curriers Close Coventry CV4 8AW

3 February 2023

Statement of Financial Activities

Favell Gospel Hall Trust

For the year ended 5 April 2022

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
Income and endowments:					
Donations and Legacies:					
Collections	9,825	-	-	9,825	10,170
Contributions from the Congregation	23,840	-	-	23,840	33,160
Gift Aid Donations	72,580	-	-	72,580	67,488
Income Tax refunds	15,656	-	-	15,656	16,872
Payroll Giving	1,485	-	-	1,485	4,036
Other donations	26,703	-	-	26,703	19,390
Other					
Interments	11,000	-	-	11,000	2,200
Other interest	6	-	-	6	23
Other income	-	-	-	-	15,000
Total Other	11,006	-	-	11,006	17,223
Total Income and endowments:	161,096	-	-	161,096	168,339
Expenditure:					
Running Meeting Rooms (note 9)	87,370	-	-	87,370	61,607
Cost of donated services (note 4)	4,918	-	-	4,918	14,854
Congregation Support (note 9)	-	4,050	-	4,050	3,750
Total Expenditure:	92,288	4,050	-	96,338	80,210
Net Income/(Expenditure)	68,808	(4,050)	-	64,758	88,128
Net Movement In Funds	68,808	(4,050)	-	64,758	88,128
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
Reconciliation of funds (note 11)					
Total Funds brought forward	1,251,766	4,410	-	1,256,176	1,090,048
Net movement in funds	68,808	(4,050)	-	64,758	88,128
Total Funds carried forward	1,320,574	360	-	1,320,934	1,178,176

The notes on page 11 - 18 form part of these financial statements.

Balance Sheet

Favell Gospel Hall Trust As at 5 April 2022

	2022	2021
Fixed Assets		
Tangible assets (note 6)	1,266,569	1,060,628
Total Fixed Assets	1,266,569	1,060,628
Current assets		
Prepayments and accrued income	15,224	12,556
Cash at bank and in hand	62,436	91,261
Work in progress	90,653	90,653
Loan to Oneform	120,267	93,564
Gift Aid Receivable	25,809	33,697
Total Current assets	314,389	321,730
Creditors: amounts falling due within one year		
Loans	50,000	50,000
Accruals and deferred income	1,202	1,202
Total Creditors: amounts falling due within one year	51,202	51,202
Net current assets/(liabilities)	263,187	270,528
Total assets less current liabilities	1,529,756	1,331,156
Creditors: amounts falling due after more than one year		
Loans	130,822	74,980
Net Assets	1,398,934	1,256,176
Funds (note 10)		
Unrestricted funds	1,398,934	1,256,176
Total Funds	1,398,934	1,256,176

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

.....

Mr Richard Calder (Trustee)

Notes forming part of the Financial Statements

Favell Gospel Hall Trust

For the year ended 5 April 2022

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 Favell 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 £100) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	2.5% straight line
Property improvements	3% straight line
Fixtures and Fittings	10% reducing balance

1.6 Taxation

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

1.7 Funds

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

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

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary.

1.9 Going Concern

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

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

	2022	2021
Donated Services		
Donated To:		
Donated Services - Nene Valley GHT	3,439	1,660
Donated Services - Wantage GHT	1,479	13,194
Total Donated Services:	4,918	14,854

5. Grants

2022

2021

Grants:

6. Tangible Fixed Assets

Cost	Freehold land & buildings - Billing Road East	Freehold land & Buildings - Bedford Road	Freehold land & Buildings- Northampton Road	Freehold land & Buildings - Moulton Lane	Property improvements- Orchard Hill
At 6 April 2021	643,102	303,606	26,308	371,263	13,068
Additions			183,133	55,924	
Disposals					
At 5 April 2022	643,102	303,606	209,441	427,187	
Depreciation					
At 6 April 2021	284,566	29,972	2,062	1,655	1,164
Current Year Depreciation	16,207	5,776	3,643	2,818	392
Eliminated on disposals					
At 5 April 2022	300,773	35,748	5,705	4,473	1,556
Net Book Value					
At 5 April 2022	342,329	267,858	203,736	422,714	11,512
At 5 April 2021	358,536	273,634	24,246	369,608	11,904

Cost	Fixtures, fittings & Equipment	Totals
At 6 April 2021	75,296	1,432,643
Additions	5,117	244,174
Disposals		
At 5 April 2022	80,413	1,676,817
Depreciation		
At 6 April 2021	52,594	372,013
Current Year Depreciation	2,441	31,277
Eliminated on disposals		
At 5 April 2022	55,035	403,290
Net Book Value		

At 5 April 2022	25,378	1,273,527
At 5 April 2021	22,702	1,060,630

Land registry titles of the above property held are NN309391, NN42245, NN262398, NN232261 and NN231604..

7. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £25,925 (2021: £19,255) were received.

8. VOLUNTEERS

Favell Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The Trust has no paid staff or paid Trustees.

Resources Expended

Favell Gospel Hall Trust

For the year ended 5 April 2022

9. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2022	TOTAL COSTS 2021
Direct Costs				
Repairs and maintenance	36,487	-	36,487	17,098
Landscaping and waste	6,217	-	6,217	925
Insurance	1,163	-	1,163	2,105
Water rates	208	-	208	1,155
Light and heat	3,062	-	3,062	2,240
Telephone and broadband costs	777	-	777	1,078
Legal and professional	2,531	-	2,531	8,496
Postage and stationery	675	-	675	392
Depreciation	31,277	-	31,277	26,798
Governance	1,080	-	1,080	876
Burial Ground	3,894	-	3,894	443
Total Direct Costs	87,370	-	87,370	61,607

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

Analysis of Net Assets - Current year

Favell Gospel Hall Trust

For the year ended 5 April 2022

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

10.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Funds				
Tangible Fixed Assets	1,266,569	-	-	1,266,569
Current Assets	318,439	(4,050)	-	314,389
Current Liabilities	(126,434)	4,410	-	(122,024)
Non Current Liabilities	(60,000)	-	-	(60,000)
Total Funds	1,398,574	360	-	1,398,934

Analysis of Net Assets - Prior Year

Favell Gospel Hall Trust

For the year ended 5 April 2022

10.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Funds				
Tangible Fixed Assets	1,060,628	-	-	1,060,628
Current Assets	267,320	4,410	-	271,730
Current Liabilities	(1,202)	-	-	(1,202)
Non Current Liabilities	(74,980)	-	-	(74,980)
Total Funds	1,251,766	4,410	-	1,256,176

Movement in Funds - Current Year

Favell Gospel Hall Trust

For the year ended 5 April 2022

11. Movement in Funds

11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Movement in Funds				
Total funds brought forward	1,251,766	4,410	-	1,256,176
Incoming resources	161,096	-	-	161,096
Resources expended	(92,288)	(4,050)	-	(96,338)
Total funds carried forward	1,320,574	360	-	1,320,934

Movement in Funds - Prior Year

Favell Gospel Hall Trust

For the year ended 5 April 2022

11. Movement in Funds

11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Movement in Funds				
Total funds brought forward	1,168,048	-	-	1,168,048
Incoming resources	160,179	8,160	-	168,339
Resources expended	(76,460)	(3,750)	-	(80,210)
Total funds carried forward	1,251,766	4,410	-	1,256,176

Comparative Statement of Financial Activities

Favell Gospel Hall Trust

For the year ended 5 April 2022

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Income and endowments:				
Donations and Legacies:				
Collections	10,170	-	-	10,170
Contributions from the congregation	25,000	8,160	-	33,160
Gift Aid Donations	67,488	-	-	67,488
Income Tax refunds	16,872	-	-	16,872
Payroll Giving	4,036	-	-	4,036
Other Donations	19,390	-	-	19,390
Other				
Interments	2,200	-	-	2,200
Interest Received	23	-	-	23
Other Income	15,000	-	-	15,000
Total Income and endowments:	160,179	8,160	-	168,339
Expenditure:				
Running Meeting Rooms (note 9)	61,607	-	-	61,607
Cost of donated services	14,854	-	-	14,854
Congregation Support (note 9)	-	3,750	-	3,750
Total Expenditure:	76,460	3,750	-	80,210
Net Income/(Expenditure)	83,718	4,410	-	88,128
Net Movement In Funds	83,718	4,410	-	88,128
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Reconciliation of funds (note 11)				
Total Funds brought forward	1,168,048	-	-	1,168,048
Net movement in funds	83,718	4,410	-	88,128
Total Funds carried forward	1,251,766	4,410	-	1,256,176

Document Activity Report

Document Sent Fri, 03 Feb 2023 14:58:29 GMT

Document Approval Status Approved

Approval Activity Summary

Richard Calder Approved Fri, 03 Feb 2023 15:10:06 GMT

Document Activity History

Document history shows most recent activity first

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Fri, 03 Feb 2023 15:09:49 GMT	Richard Calder viewed the document

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Accounts

REGISTERED NUMBER: 1159430

FAVELL GOSPEL HALL TRUST

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 05 APRIL 2021

Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

FAVELL GOSPEL HALL TRUST
REPORT AND FINANCIAL STATEMENTS
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FAVELL GOSPEL HALL TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 05 APRIL 2021

CHARITY NAME:	Favell Gospel Hall Trust
REGISTERED CHARITY NUMBER:	1159430
TRUSTEES:	Mr Richard Calder Mr Owen Ford Mr Robert Devenish Mr Russell Calder Mr Grant Clarke
TREASURER:	Mr Richard Calder
PRINCIPAL ADDRESS:	464 Billing Road East Northampton NN3 3LF
INDEPENDENT EXAMINER:	Kerry Taylor Oldfield Advisory LLP Santis House Curriers Close Coventry CV4 8AW
ACCOUNTANT:	Oldfield Advisory LLP Santis House Curriers Close Coventry CV4 8AW
BANKERS:	Lloyds Bank George Row Northampton Branch Lloyds TSB Bank plc PO Box 1000 BX1 1LT

FAVELL GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2021

The Trustees present their report along with the financial statements of the Charity for the year ended 05 April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page ten and comply with the Trust Deed and applicable law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 19 June 2000, most recently amended by Deed of Variation dated 08 August 2014. The Trust was registered with the Charity Commission for England and Wales on 01 December 2014 under Charity Registration Number: 1159430

Recruitment and appointment of new trustees

The Trustees who have served during the year and since the year end are set out on page 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 05 April 2021 (2020: £nil).

The Trust operates 5 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider network

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Charity also maintains particular links with Nene Valley Gospel Hall Trust and Wantage 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 to manage and mitigate those risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Public benefit

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

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

The trustees and the regular congregation members were determined to continue their public benefit works and we have found this year has demanded even more resource as we support people and communities around our places of worship. Members have been involved in helping at reactive events including a major flooding event at Billing Aquadrome and a fire at on the Brackmills Industrial Estate serving a total of over 280 meals to emergency responders. Members have also been involved in the packing and distribution of family food boxes with the Rapid Relief Team, a charity which supports local communities and charities in time of need. During this year, food boxes have been distributed to a number of local charities who support the homeless and needy, including the Northampton Hope Centre and Home-Start Northampton.

FAVELL GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2021

Plans for future periods

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

Main activities and achievements

The Trust provides and maintains 5 Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

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

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 25 and 500 people normally attend these occasions.

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

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

Spreading the Gospel message and the life of a Christian

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

Members of the congregation 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, members of the congregation has contact with prison chaplains to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

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:

FAVELL GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

FAVELL GOSPEL HALL TRUST

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

Funding

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

FINANCIAL REVIEW

Financial position

In the year ended 5 April 2021, the Trust had a modest surplus of incoming resources over resources expended. Total voluntary income received this year was £151,116 compared to £229,326 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. 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 £270,529.

FAVELL GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

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

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

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

On behalf of the board:

.....
Mr Richard Calder (Trustee)

.....
Date

REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF THE FAVELL GOSPEL HALL TRUST
FOR THE YEAR ENDED 05 APRIL 2021

I report to the trustees on my examination of the accounts of the Favell Gospel Hall Trust for the year ended 05 April 2021.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

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

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

K Taylor
Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW
02 December 2021

FAVELL GOSPEL HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 05 APRIL 2021

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds 2021	Total funds 2020
	Notes	£	£	£	£	£
Income and endowments from:						
<i>Donations and legacies:</i>						
Collections		10,170	-	-	10,170	52,650
Contributions from the congregation		25,000	8,160	-	33,160	97,890
Gift Aid donations		67,488	-	-	67,488	34,750
Income tax refunds		16,872	-	-	16,872	16,138
Payroll giving		4,036	-	-	4,036	3,483
Other Donations		19,390	-	-	19,390	24,415
<i>Investments:</i>						
Bank interest		-	-	-	-	-
<i>Other</i>						
Interments		2,200	-	-	2,200	5,700
Other interest		23	-	-	23	33
Other income		15,000	-	-	15,000	-
Total		160,179	8,160	-	168,339	235,059
Expenditure on:						
<i>Charitable activities</i>						
Running meeting rooms	5	61,606	-	-	61,606	78,240
Cost of donated services	4	14,854	-	-	14,854	6,063
Congregation Support		-	3,750	-	3,750	-
Total		76,460	3,750	-	80,210	84,303
Net income/(expenditure)		83,719	4,410	-	88,129	150,756
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		83,719	4,410	-	88,129	150,756
Reconciliation of funds						
Total funds brought forward		1,168,048	-	-	1,168,048	1,017,292
Total funds carried forward		1,251,767	4,410	-	1,256,177	1,168,048

The notes on pages 10 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.

FAVELL GOSPEL HALL TRUST

BALANCE SHEET

AS AT 05 APRIL 2021

	Notes	2021	2020
		£	£
Fixed Assets			
Tangible assets	6	1,060,630	1,022,449
Current Assets			
Prepayments and accrued income		12,556	2,161
Cash at bank and in hand		91,261	99,140
Work in progress		90,653	100,643
Loan to Oneform Ltd		93,564	103,554
Gift Aid Receivable		33,697	16,825
		<u>321,731</u>	<u>322,323</u>
Current liabilities			
Creditors: amounts falling due within one year:			
Loan Baca Safety Ltd		(50,000)	(50,000)
Accruals and deferred income		(1,202)	(1,752)
		<u></u>	<u></u>
Net current assets		270,529	270,571
Total assets less current liabilities		<u>1,331,159</u>	<u>1,293,020</u>
Creditors: amounts falling due after more than one year:			
Loans		74,980	124,972
Net assets		<u>1,256,177</u>	<u>1,168,048</u>
Funds			
Restricted funds		-	-
Unrestricted income fund		1,256,177	1,168,048
Total unrestricted funds	8	<u>1,256,177</u>	<u>1,168,048</u>

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

.....
Mr Richard Calder (Trustee)

The notes on pages 10 to 12 form part of these financial statements

FAVELL GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

1. ACCOUNTING POLICIES

1.1 Basis of financial statements

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

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

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

1.2 Income

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

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Favell 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 £100) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	2.5% straight line
Fixtures and fittings	10% reducing balance
Property improvements	3% straight line

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 Going concern

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

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

FAVELL GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

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**

Donated to:

	Year ended 05 April 2021	Year ended 05 April 2020
	£	£
Wantage Gospel Hall Trust	13,194	1,431
Nene Valley Gospel Hall Trust	1,660	4,632
	14,854	6,063

5. **RESOURCES EXPENDED**

	Meeting rooms £	Other charitable activities £	Year ended 05 April 2021 £	Year ended 05 April 2020 £
Direct costs				
Repairs and maintenance	17,098	-	17,098	17,860
Landscaping and waste	925	-	925	7,056
Insurance	2,105	-	2,105	2,863
Water rates	1,155	-	1,155	800
Light and heat	2,240	-	2,240	14,645
Conference costs	-	-	-	175
Telephone and broadband costs	1,078	-	1,078	608
Legal and professional	8,496	-	8,496	5,710
Postage and stationery	392	-	392	551
Burial ground	443	-	443	739
Depreciation	26,798	-	26,798	25,626
Public outreach work	-	-	-	731
Bank charges	-	-	-	-
Governance	876	-	876	876
	61,606	-	61,606	78,240

Governance costs include £180 (2020: £180) in respect of independent examiner's fees.

FAVELL GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

6. TANGIBLE FIXED ASSETS

	Freehold land & buildings - Billing Road East	Freehold land & buildings - Bedford Road	Freehold land and buildings - Northampton Road	Freehold land and buildings - Moulton Lane
	£	£	£	£
Cost				
At 06 April 2020	643,102	303,606	13,079	319,513
Additions	-	-	13,229	51,750
Disposals	-	-	-	-
At 05 April 2021	<u>643,102</u>	<u>303,606</u>	<u>26,308</u>	<u>371,263</u>
Depreciation				
At 06 April 2020	268,355	24,196	1,644	315
Charge for the year	16,211	5,776	418	1,340
Depreciation on disposals	-	-	-	-
At 05 April 2021	<u>284,566</u>	<u>29,972</u>	<u>2,062</u>	<u>1,655</u>
Net book value				
At 05 April 2021	<u>358,536</u>	<u>273,634</u>	<u>24,246</u>	<u>369,608</u>
At 05 April 2020	<u>374,747</u>	<u>279,410</u>	<u>11,435</u>	<u>319,198</u>

	Property Improvements - Orchard Hill	Fixtures, fittings & equipment	Totals
Cost			
At 06 April 2020	13,068	75,296	1,367,664
Additions	-	-	64,979
Disposals	-	-	-
At 05 April 2021	<u>13,068</u>	<u>75,296</u>	<u>1,432,643</u>
Depreciation			
At 06 April 2020	772	49,933	345,215
Charge for the year	392	2,661	26,798
Depreciation on disposals	-	-	-
At 05 April 2021	<u>1,164</u>	<u>52,594</u>	<u>372,013</u>
Net book value			
At 05 April 2021	<u>11,904</u>	<u>22,702</u>	<u>1,060,630</u>
At 05 April 2020	<u>12,296</u>	<u>25,363</u>	<u>1,022,449</u>

Land registry titles of the above property held are NN309391, NN42245, NN262398, NN232261 and NN231604.

FAVELL GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

7. ANALYSIS OF NET ASSET BETWEEN FUNDS

7.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,060,630	-	1,060,630
Current assets	321,731	-	321,731
Current liabilities	(51,202)	-	(51,202)
Non-current liabilities	(74,980)	-	(74,980)
Total funds	<u>1,256,179</u>	<u>-</u>	<u>1,256,179</u>

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,022,449	-	1,022,449
Current assets	322,323	-	322,323
Current liabilities	(51,752)	-	(51,752)
Non-current liabilities	(124,972)	-	(124,972)
Total funds	<u>1,168,048</u>	<u>-</u>	<u>1,168,048</u>

8. MOVEMENT IN FUNDS

8.1. Current year

	Fund balance At 06 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2021 £
Restricted funds	-	-	-	-	-
Unrestricted funds	<u>1,168,048</u>	<u>168,339</u>	<u>(80,210)</u>	<u>-</u>	<u>1,256,177</u>
Total funds	<u><u>1,168,048</u></u>	<u><u>168,339</u></u>	<u><u>(80,210)</u></u>	<u><u>-</u></u>	<u><u>1,256,177</u></u>

8.2. Prior year

	Fund balance At 06 April 2019 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2020 £
Restricted funds	-	-	-	-	-
Unrestricted funds	<u>1,017,292</u>	<u>235,059</u>	<u>(84,303)</u>	<u>-</u>	<u>1,168,048</u>
Total funds	<u><u>1,017,292</u></u>	<u><u>235,059</u></u>	<u><u>(84,303)</u></u>	<u><u>-</u></u>	<u><u>1,168,048</u></u>

9. TRANSACTIONS WITH RELATED PARTIES

During the year donations totalling £19,255 have been received from related parties of the trustees.

10. VOLUNTEERS

Favell 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.

FAVELL GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

10. PRIOR PERIOD ERROR

The prior period error was for the year ended 05/04/2018. The error was a loan of £50,000 from R M Denny that was repaid in the year, but wasn't accounted for in the 2018 accounts. This correction has been made in the opening balances in the 2020 comparative figures decreasing the loan amount owing to Mr R M Denny to nil.

Document Activity Report

Document Sent Thu, 06 Jan 2022 08:17:11 GMT

Document Approval Status Approved

Approval Activity Summary

Richard Calder Approved Thu, 06 Jan 2022 08:24:55 GMT

Document Activity History

Document history shows most recent activity first

Date	Activity
Tue, 01 Feb 2022 12:51:13 GMT	Richard Calder viewed the document
Thu, 06 Jan 2022 08:24:53 GMT	Richard Calder viewed the document
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