

CARDIFF GOSPEL HALL TRUST

England & Wales · Charity number 1159468

Details

Other names	HIRWAUN ROAD TRUST
Status	Registered
Legal form	Trust
Registered	2014-12-03
Register	View on the Charity Commission register

Contact

Address	The Hawthorns St. Brides-Super-Ely Cardiff CF5 6EY
Phone	020 8391 7620
Email	info@cardiffgospelhalltrust.co.uk
Website	plymouthbrethrenchristianchurch.org

Activities

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

Activities: The preaching of the Christian gospel, The study of the Bible as the basis of all spiritual, moral and ethical teaching The provision of places where men, women and children can pray, especially intimes of crisis and disaster. The provision of a base from which persons can go out to spread the Christiangospel and in their everyday lives be exponents of Christian values.

Classification

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

Geography

- Cardiff

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£248,198	£153,340	-	-
2024-04-05	£322,489	£281,374	-	-
2023-04-05	£156,639	£199,431	-	-
2022-04-05	£178,257	£170,427	-	-
2021-04-05	£243,104	£74,726	-	-

Trustees

Name	Role	Appointed
ALEX MICHAEL NUNN		2018-02-03
Barry George Thompson		2024-05-22
GRANT HEWISON		2006-01-10
Graham Davis		2015-04-14
TIMOTHY GEORGE SWANSON		2003-10-01

CARDIFF GOSPEL HALL TRUST

England & Wales - Charity number 1159468

Accounts

Charity registration number: 1159468

Cardiff Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2025

Cardiff Gospel Hall Trust

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Cardiff Gospel Hall Trust

Reference and Administrative Details

Chairman	Graham Davis
Chief Executive Officer	Alex Nunn
Trustees	Timothy Swanson Grant Hewison Alex Nunn Graham Davis Barry George Thompson, 22 May 2024
Principal Office	The Hawthorns St. Brides-Super-Ely Cardiff CF5 6EY
Charity Registration Number	1159468
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN
Independent Examiner	Hinton Abbott Accountants 2 Kingsdown Orchard Hyde Road Swindon Wiltshire SN2 7RR

Cardiff Gospel Hall Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 10-11 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Cardiff Gospel Hall Trust is an unincorporated trust constituted by a Deed of Trust dated 12 August 1991, most recently amended by Deed of Variation dated 5 August 2017. The Trust was registered with the Charity Commission for England and Wales on 3 December 2014 under Charity Registration Number: 1159468.

The name of the trust was changed from Hirwaun Road Trust to Cardiff Gospel Hall Trust. This was approved by the congregation on 4th August 2017.

Recruitment and appointment of trustees

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

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

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with the Ashgrove Trust, with which it shares members of its congregation.

Risk management

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

Objectives and activities

Objectives and aims

The 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.

Cardiff Gospel Hall Trust

Trustees' Report (continued)

Main activities and achievements

The Trust provides and maintains 4 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.

As a charitable Christian organisation, we carry out a number of tasks to assist mankind in various ways. Both time and money are given to provide a benefit to those around us in need. In normal circumstances this is carried out in a variety of ways, from litter picking, providing park benches to serving hot meals to emergency services in times of crisis. As with many organisations, the pandemic has had a profound effect on our ability to operate our normal activities but where there has been opportunity, we have done what we can. Most of this work is carried out through members of the congregation volunteering for RRT (Rapid Relief Team is a separate charity). All work is carried out voluntarily. More details of these activities can be found in the appendix attached to these accounts.

Plans for Future Periods

Despite a number of maintenance projects being required to maintain the Gospel Halls, the trustees feel that these costs are not significantly impacting on the ability of the charity to continue as a going concern. The Cardiff Gospel Hall Trust remains committed to supporting the Rapid Relief Team in its charitable endeavours. Together, we will continue to make a positive impact on our local communities, offering assistance and hope to those who need it most.

Meetings

Meetings held at the Gospel hall include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings held in one or more of the gospel halls. Depending on the particular meeting, between 40 and 600 people normally attend these occasions.

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

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

Spreading the Gospel message and the life of a Christian

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

Members of the congregation participate in a programme of street preaching everyday Monday- Friday. This is held at midday on Queen Street in Cardiff and would be attended by a minimum of 2-3 persons who would preach the name of Christ. Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Tracts and gospel cards are available for collection from the main gospel hall and any enquires received by the trustees or made to the central office are followed up fully, and where applicable people have been directed to the following website (www.christiandctrineandgospelpublishing.org) where literature can be purchased or downloaded for reading in multiple languages.

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

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:

Cardiff Gospel Hall Trust

Trustees' Report (continued)

- 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 2025 the Trust had a surplus of £94,858 of incoming resources over resources expended. Total voluntary income received this year was £214,565 compared to £316,997 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. In line with the objectives of the charity we are building up reserves within the fund in order to be able to purchase another gospel hall to provide for a possible increase in attendees and worshippers in new nearby areas. 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 £549,991. (2024: £423,961)

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

Cardiff Gospel Hall Trust

Trustees' Report (continued)

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

26 Jan 2026

The annual report was approved by the trustees of the charity on and signed on its behalf by:

Alex Nunn

.....
Alex Nunn (Jan 26, 2026, 9:49pm)
Chief executive officer and trustee

Cardiff Gospel Hall Trust

Independent Examiner's Report to the trustees of Cardiff Gospel Hall Trust

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

Responsibilities and basis of report

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.

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.

Chris Pittock

.....

Chris Pittock (Jan 26, 2026, 10:12pm)

Chris Pittock

2 Kingsdown Orchard
Hyde Road
Swindon
Wiltshire
SN2 7RR

26 Jan 2026

Date:.....

Cardiff Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	11	214,565	214,565
Investment income		<u>33,633</u>	<u>33,633</u>
Total income		<u>248,198</u>	<u>248,198</u>
Expenditure on:			
Raising funds		(215)	(215)
Charitable activities		<u>(153,125)</u>	<u>(153,125)</u>
Total expenditure	12	<u>(153,340)</u>	<u>(153,340)</u>
Net income		<u>94,858</u>	<u>94,858</u>
Net movement in funds		94,858	94,858
Reconciliation of funds			
Total funds brought forward		<u>1,829,294</u>	<u>1,829,294</u>
Total funds carried forward	7	<u><u>1,924,152</u></u>	<u><u>1,924,152</u></u>

The notes on pages 10 to 15 form an integral part of these financial statements.

Cardiff Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2025 (continued)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	11	316,997	316,997
Investment income		5,492	5,492
		322,489	322,489
Total income			
Expenditure on:			
Raising funds		1,267	1,267
Charitable activities		280,107	280,107
		281,374	281,374
Total expenditure	12		
Net income		41,115	41,115
Net movement in funds		41,115	41,115
Reconciliation of funds			
Total funds brought forward		1,788,179	1,788,179
Total funds carried forward	7	1,829,294	1,829,294

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 and 2024 is shown in note 7.

Cardiff Gospel Hall Trust
(Registration number: 1159468)
Balance Sheet as at 5 April 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	5	1,374,161	1,405,333
Current assets			
Debtors		4,142	3,798
Cash at bank and in hand		<u>573,008</u>	<u>497,969</u>
		577,150	501,767
Creditors: Amounts falling due within one year	6	<u>(27,159)</u>	<u>(77,806)</u>
Net current assets		<u>549,991</u>	<u>423,961</u>
Net assets		<u><u>1,924,152</u></u>	<u><u>1,829,294</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,924,152</u>	<u>1,829,294</u>
Total funds	7	<u><u>1,924,152</u></u>	<u><u>1,829,294</u></u>

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 26 Jan 2026..... and signed on their behalf by:

Alex Nunn

.....
 Alex Nunn (Jan 26, 2026, 9:49pm)
 Alex Nunn
 Chief executive officer and trustee

Cardiff Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2025

1 Accounting policies

Basis of preparation financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Practice.

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

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

Income and endowments

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

Investment income is accounted for on a receivable basis.

Expenditure

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.

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.

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.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cardiff Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land	not depreciated
Freehold buildings	2% Straight Line
Fixtures and Fittings	10% Straight Line

Fund structure

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts.

Going concern

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

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

Trustees' remuneration and expenses

No trustees received any remuneration or other benefits from an employment with the charity, and there were no expense reimbursements.

3 Wages and salaries

There are no employees (2024: None).

Cardiff Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,440	2,440
Legal fees	4,176	4,176
Total for 2025	6,616	6,616
Total for 2024	3,593	3,593

5 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 6 April 2024	1,938,448	13,378	1,951,826
At 5 April 2025	1,938,448	13,378	1,951,826
Depreciation			
At 6 April 2024	537,023	9,470	546,493
Charge for the year	29,834	1,338	31,172
At 5 April 2025	566,857	10,808	577,665
Net book value			
At 5 April 2025	1,371,591	2,570	1,374,161
At 5 April 2024	1,401,425	3,908	1,405,333

Land Registry Number WA460226

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	24,999	75,000
Accruals	2,160	2,806
	27,159	77,806

Cardiff Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

7 Movement in Funds

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Balance at 5 April 2025 £	
Unrestricted funds					
<i>General</i>					
General	1,829,294	248,198	(153,340)	1,924,152	
	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2024 £
Unrestricted funds					
<i>General</i>					
General	1,782,679	310,583	(263,968)	-	1,829,294
Designated	5,500	-	-	(5,500)	-
	1,788,179	310,583	(263,968)	(5,500)	1,829,294

Cardiff Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

8 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 April 2025 £
Tangible fixed assets	1,374,161	1,374,161
Current assets	577,150	577,150
Current liabilities	(27,159)	(27,159)
Total net assets	1,924,152	1,924,152
	Unrestricted funds General £	Total funds at 5 April 2024 £
Tangible fixed assets	1,405,333	1,405,333
Current assets	501,767	501,767
Current liabilities	(77,806)	(77,806)
Total net assets	1,829,294	1,829,294

9 Related party transactions

During the year £1,090 were received as donations from related parties.

10 Volunteers

Cardiff Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work.

11 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Non Gift aid Donations	202,921	202,921
Gift aid Donations	9,315	9,315
Gift aid reclaimed	2,329	2,329
Total for 2025	214,565	214,565
Total for 2024	316,997	316,997

Cardiff Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

12 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025	2024
	£	£
Depreciation of fixed assets	31,172	31,172
Donated Services to Ashgrove	27,203	17,406
Insurance	2,414	2,907
Repairs & Manintenance	49,001	163,232
Charitable Donations	268	34,239
Sundry Expenses	1,500	1,734
Cleaning	113	1,631
Independent Examiners Fees	2,440	2,220
Legal & Professional fees	10,132	2,566
Commission payable	215	1,267
Gas & Electricity & water	26,595	15,345
Telephone	810	649
Cost of Public events	1,477	7,006
Total	<u>153,340</u>	<u>281,374</u>



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Mon, 26th Jan 2026 22:12:06 GMT

Signed document confirmation emails have been sent to all parties.

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CARDIFF GOSPEL HALL TRUST

England & Wales - Charity number 1159468

Accounts

Charity registration number: 1159468

Cardiff Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2024

Hinton Abbott Accountants

Cardiff Gospel Hall Trust

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Reference and Administrative Details

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Chief Executive Officer	Alex Nunn
Trustees	Grant Hewison Alex Nunn Bruce Robins , resigned on 22 May 2024 Graham Davis Timothy Swanson Barry George Thompson, appointed on 22 May 2024
Principal Office	The Hawthorns St. Brides-Super-Ely Cardiff CF5 6EY
Charity Registration Number	1159468
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Independent Examiner	Hinton Abbott Accountants 2 Kingsdown Orchard Hyde Road Swindon Wiltshire SN2 7RR

Cardiff Gospel Hall Trust

Trustees' Report

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Structure, governance and management

Governing document

The Cardiff Gospel Hall Trust is an unincorporated trust constituted by a Deed of Trust dated 12 August 1991, most recently amended by Deed of Variation dated 5 August 2017. The Trust was registered with the Charity Commission for England and Wales on 3 December 2014 under Charity Registration Number: 1159468. The name of the trust was changed from Hirwaun Road Trust to Cardiff Gospel Hall Trust. This was approved by the congregation on 4th August 2017.

Recruitment and appointment of trustees

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

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

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with the Ashgrove Trust, with which it shares members of its congregation.

Risk management

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

Objectives and activities

Objectives and aims

The 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.

Cardiff Gospel Hall Trust

Trustees' Report (continued)

Charitable Benefit Report for Cardiff Gospel Hall Trust

Overview

The Cardiff Gospel Hall Trust has proudly supported the Rapid Relief Team (RRT) throughout the past year, facilitating numerous charitable activities aimed at uplifting our local communities. This report highlights key initiatives undertaken by the RRT (a separate charity), which we supported by providing the personnel, showcasing our commitment to serving those in need in Newport and Cardiff.

Key Activities

1. Meal for the Homeless in Cardiff

Date: Saturday 21st January 2023

Location: Huggard Homeless Shelter Cardiff

Details: On a Saturday morning, the RRT hosted another meal for homeless individuals at one of Cardiff's key shelters. This initiative aimed to ensure that vulnerable citizens received a warm meal and compassionate care.

2. Doddie Weir 555 Foundation Sponsored Bike Ride Breakfast

Date: 9th February 2023

Location: Principality Stadium, Cardiff

Details: In a testament to our commitment to health and community spirit, the RRT organized a breakfast event for participants of the Doddie Weir 555 Foundation sponsored bike ride. Serving an impressive 400 breakfasts at the iconic Principality Stadium, this initiative aimed to fuel the riders while raising awareness for the vital work of the Doddie Weir Foundation, which supports research into motor neurone disease. This event not only provided nourishment but also fostered camaraderie among participants, showcasing our dedication to health-related causes.

3. Meal for the Homeless in Newport

Date: Saturday 26th August 2023

Location: High Street, Newport

Details: The RRT organized a community meal for homeless citizens, successfully serving 190 meals. This event not only provided nourishment but also fostered a sense of community and support for those facing challenging circumstances.

4. Support for Emergency Services Training

Date: September and October 2023

Location: Cardiff White Water Centre

Details: The RRT collaborated with local emergency services to support their two key training exercises. This partnership not only strengthened community relations but also ensured that our emergency responders are well-prepared for real-life scenarios.

5. Support During Live Fire Situations

Date: December 2023

Location: Near the City Meeting Room and local brethren business premises

Details: The RRT provided vital support to emergency services during live fire situations. This assistance was crucial in managing the safety of the community and ensuring effective responses to emergencies.

Impact

The activities undertaken by the Cardiff Gospel Hall Trust have significantly impacted the lives of many individuals within our community. By providing meals and support to the homeless, we have helped alleviate some of the immediate hardships they face. Additionally, our collaboration with emergency services enhances community safety and preparedness, showcasing our dedication to the welfare of all citizens.

Acknowledgments

We would like to extend our heartfelt gratitude to all volunteers, and community members who contributed their time and resources to make these initiatives possible. Your support is invaluable in helping us achieve our mission.

Cardiff Gospel Hall Trust

Trustees' Report (continued)

Main activities and achievements

The Trust provides and maintains [a Gospel hall] [xx 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.

As a charitable Christian organisation, we carry out a number of tasks to assist mankind in various ways. Both time and money are given to provide a benefit to those around us in need. In normal circumstances this is carried out in a variety of ways, from litter picking, providing park benches to serving hot meals to emergency services in times of crisis. As with many organisations, the pandemic has had a profound effect on our ability to operate our normal activities but where there has been opportunity, we have done what we can. Most of this work is carried out through members of the congregation volunteering for the RRT (Rapid Relief Team is a separate charity). All work is carried out voluntarily. More details of these activities can be found in the appendix attached to these accounts.

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.

The Cardiff Gospel Hall Trust remains committed to supporting the Rapid Relief Team in its charitable endeavors. Together, we will continue to make a positive impact on our local communities, offering assistance and hope to those who need it most.

Meetings

Meetings held at the Gospel hall include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings held in one or more of the gospel halls. Depending on the particular meeting, between 40 and 600 people normally attend these occasions.

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

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

Spreading the Gospel message and the life of a Christian

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

Members of the congregation participate in a programme of street preaching everyday Monday- Friday. This is held at midday on Queen Street in Cardiff and would be attended by a minimum of 2-3 persons who would preach the name of Christ. Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Tracts and gospel cards are available for collection from the main gospel hall and any enquires received by the trustees or made to the central office are followed up fully, and where applicable people have been directed to the following website (www.christiandocctrineandgospelpublishing.org) where literature can be purchased or downloaded for reading in multiple languages.

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

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:

Cardiff Gospel Hall Trust

Trustees' Report (continued)

- 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 2024 the Trust had a surplus of £41,113 of incoming resources over resources expended. Total voluntary income received this year was £316,995 compared to £155,592 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. In line with the objectives of the charity we are building up reserves within the fund in order to be able to purchase another gospel hall to provide for a possible increase in attendees and worshippers in new nearby areas. 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 £423,959. (2023: £351,674)

Statement of Trustees' Responsibilities

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

Cardiff Gospel Hall Trust

Trustees' Report (continued)

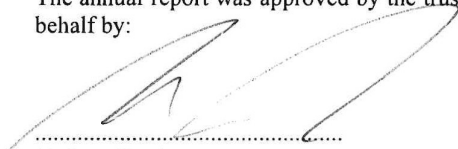
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 27th Jan 25 and signed on its behalf by:


.....
Graham Davis
Chairman and trustee

Cardiff Gospel Hall Trust

Independent Examiner's Report to the trustees of Cardiff Gospel Hall Trust

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

Responsibilities and basis of report

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.

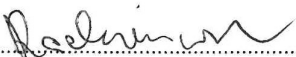
Independent examiner's statement

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of AAT.

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.


.....

Ewa Radzikowska

2 Kingsdown Orchard
Hyde Road
Swindon
Wiltshire
SN2 7RR

Date: 07.01.2025

Cardiff Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	11	316,997	316,997
Investment income		<u>5,492</u>	<u>5,492</u>
Total income		<u>322,489</u>	<u>322,489</u>
Expenditure on:			
Raising funds		(1,267)	(1,267)
Charitable activities		<u>(280,107)</u>	<u>(280,107)</u>
Total expenditure	12	<u>(281,374)</u>	<u>(281,374)</u>
Net income		<u>41,115</u>	<u>41,115</u>
Net movement in funds		41,115	41,115
Reconciliation of funds			
Total funds brought forward		<u>1,788,179</u>	<u>1,788,179</u>
Total funds carried forward	7	<u><u>1,829,294</u></u>	<u><u>1,829,294</u></u>

The notes on pages 11 to 16 form an integral part of these financial statements.

Cardiff Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2024 (continued)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	11	155,592	155,592
Investment income		534	534
Other income		513	513
		<u>156,639</u>	<u>156,639</u>
Total income			
Expenditure on:			
Raising funds		(1)	(1)
Charitable activities		199,431	199,431
		<u>199,430</u>	<u>199,430</u>
Total expenditure	12		
Net expenditure		<u>(42,791)</u>	<u>(42,791)</u>
Net movement in funds		(42,791)	(42,791)
Reconciliation of funds			
Total funds brought forward		<u>1,830,970</u>	<u>1,830,970</u>
Total funds carried forward	7	<u>1,788,179</u>	<u>1,788,179</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 and 2023 is shown in note 7.

The notes on pages 11 to 16 form an integral part of these financial statements.

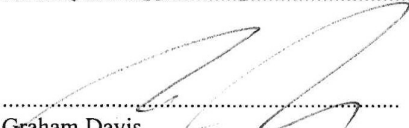
Cardiff Gospel Hall Trust

(Registration number: 1159468)

Balance Sheet as at 5 April 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	5	1,405,333	1,436,505
Current assets			
Debtors		3,798	33,753
Cash at bank and in hand		<u>497,969</u>	<u>321,662</u>
		501,767	355,415
Creditors: Amounts falling due within one year	6	<u>(77,806)</u>	<u>(3,741)</u>
Net current assets		<u>423,961</u>	<u>351,674</u>
Net assets		<u>1,829,294</u>	<u>1,788,179</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,829,294</u>	<u>1,788,179</u>
Total funds	7	<u>1,829,294</u>	<u>1,788,179</u>

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 27th Jun 25 and signed on their behalf by:



 Graham Davis
 Chairman and trustee

The notes on pages 11 to 16 form an integral part of these financial statements.

Cardiff Gospel Hall Trust

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

1 Accounting policies

Basis of preparation financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Practice.

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

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

Income and endowments

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

Investment income is accounted for on a receivable basis.

Expenditure

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.

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.

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.

Cardiff Gospel Hall Trust

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

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land	not depreciated
Freehold buildings	2% Straight Line
Fixtures and Fittings	10% Straight Line

Fund structure

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts.

Going concern

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

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

Trustees' remuneration and expenses

No trustees received any remuneration or other benefits from an employment with the charity and Expenses reimbursed are mentioned in note 18.

Cardiff Gospel Hall Trust

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

3 Wages and salaries

There are no employees (2023: none).

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,220	2,220
Legal fees	1,373	1,373
Total for 2024	3,593	3,593
Total for 2023	5,669	5,669

5 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 6 April 2023	1,938,448	13,378	1,951,826
At 5 April 2024	1,938,448	13,378	1,951,826
Depreciation			
At 6 April 2023	507,189	8,133	515,322
Charge for the year	29,834	1,337	31,171
At 5 April 2024	537,023	9,470	546,493
Net book value			
At 5 April 2024	1,401,425	3,908	1,405,333
At 5 April 2023	1,431,259	5,245	1,436,504

Land Registry Number WA460226

Cardiff Gospel Hall Trust

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

6 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	75,000	-
Accruals	2,806	3,741
	77,806	3,741

7 Movement in Funds

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2024 £
Unrestricted funds					
<i>General</i>					
General	1,782,679	310,581	(263,968)	-	1,829,292
Designated	5,500	-	-	(5,500)	-
	1,788,179	310,581	(263,968)	(5,500)	1,829,292

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
Unrestricted funds				
<i>General</i>				
General	1,825,245	146,119	(188,685)	1,782,679
Designated	5,725	-	(225)	5,500
	1,830,970	146,119	(188,910)	1,788,179

Cardiff Gospel Hall Trust

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

8 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 April 2024 £
Tangible fixed assets	1,405,333	1,405,333
Current assets	501,767	501,767
Current liabilities	<u>(77,806)</u>	<u>(77,806)</u>
Total net assets	<u>1,829,294</u>	<u>1,829,294</u>
	Unrestricted funds General £	Total funds at 5 April 2023 £
Tangible fixed assets	1,436,505	1,436,505
Current assets	355,415	355,415
Current liabilities	<u>(3,741)</u>	<u>(3,741)</u>
Total net assets	<u>1,788,179</u>	<u>1,788,179</u>

9 Related party transactions

During the year £1,140 were received as donations from related parties.

10 Volunteers

Cardiff Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work.

11 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Non Gift aid Donations	305,010	305,010
Gift aid Donations	9,590	9,590
Gift aid reclaimed	<u>2,397</u>	<u>2,397</u>
Total for 2024	<u>316,997</u>	<u>316,997</u>
Total for 2023	<u>155,592</u>	<u>155,592</u>

Cardiff Gospel Hall Trust

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

12 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024	2023
	£	£
Depreciation of fixed assets	31,172	31,172
Donated Services to Ashgrove	17,406	10,520
Insurance	2,907	1,644
Repairs & Manintenance	163,232	11,800
Charitable Donations	34,239	108,127
Congregation support	-	225
Sundry Expenses	1,734	1,500
Cleaning	1,631	239
Independent Examiners Fees	2,220	2,640
Legal & Professional fees	2,566	3,029
Commission payable	1,267	-
Gas & Electricity & water	15,345	13,567
Telephone	649	602
Cost of Public events	7,006	14,367
Total	<u>281,374</u>	<u>199,431</u>

CARDIFF GOSPEL HALL TRUST

England & Wales - Charity number 1159468

Accounts

Charity registration number: 1159468

Cardiff Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2023

Cardiff Gospel Hall Trust

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Cardiff Gospel Hall Trust

Reference and Administrative Details

Chairman	Graham Davis
Chief Executive Officer	Alex Nunn
Trustees	Grant Ilewison Alex Nunn Bruce Robins Graham Davis Timothy Swanson
Principal Office	The Hawthorns St. Brides-Super-Ely Cardiff CF5 6EY
Charity Registration Number	1159468
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN
Independent Examiner	Chris Pittock 2 Kingsdown Orchard Hyde Road Swindon Wiltshire SN2 7RR

Cardiff Gospel Hall Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2023.

Structure, governance and management

Governing document

The Cardiff Gospel Hall Trust is an unincorporated trust constituted by a Deed of Trust dated 12 August 1991, most recently amended by Deed of Variation dated 5 August 2017. The Trust was registered with the Charity Commission for England and Wales on 3 December 2014 under Charity Registration Number: 1159468.

The name of the trust was changed from Hirwaun Road Trust to Cardiff Gospel Hall Trust. This was approved by the congregation on 4th August 2017.

Recruitment and appointment of trustees

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

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

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with the Ashgrove Trust, with which it shares members of its congregation.

Risk management

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

Objectives and activities

Objectives and aims

The 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.

Cardiff Gospel Hall Trust

Trustees' Report (continued)

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.

Public benefit report (2022 - 2023)

A brief overview of the activities which members of the Cardiff Gospel Hall Trust have been involved with in view of supporting persons in need and the emergency services:

Ronald McDonald Charity Launch

Ronald McDonald House (RMH) Charity has 13 houses in the UK where they provide accommodation for families whose children are in hospital. RMH provide a 'home away from home' experience to families at a critical time in their lives.

It should be pointed out that references to "Cardiff RRT" below refers to members of the congregations at halls maintained by the Cardiff Gospel Hall Trust who assist in the activities of the Rapid Relief Team which is a separate charitable trust.

On the 19 July 2022, 11 February 2023 and 4 July 2023 as part of the ongoing support of RMH Campaign, Cardiff RRT have supplied a total of 924 snack packs and 612 care kits to RMH Cardiff.

Water / Flood Training for the members of the Avon and Somerset LRF Search And Rescue Group

On the 10th and 28th October 2022, the Avon and Somerset LRF Search And Rescue Group undertook water and flood training for their team at the Cardiff International White Water Centre. Cardiff RRT served over 250 meals to the members of the emergency services throughout their training.

Huggard Centre, Cardiff

Event 1

The Huggard Centre is Wales leading centre for People who are Homeless and Sleeping Rough.

For more than 30 years we've been supporting individuals who are living on the streets, sofa surfing or experiencing homelessness in Cardiff.

On 21st January, Cardiff RRT served 65 breakfast meals to the staff and homeless who make use of the Huggard Centre facilities.

Event 2

On 2 March 2023, 2 volunteers from Cardiff RRT delivered the following items to the Huggard Centre in continued support of the homeless they support:

- 58 frontline food packs
- 52 care packs (toiletries and health care products)
- 36 pairs of thermal socks and blankets

Doddie Weir Event, Principality Stadium

A charity cycle team made up of a host of rugby legends cycled over 500 miles between BT Murrayfield Stadium in Edinburgh and the Principality Stadium in Cardiff in just 48 hours for the My Name's 5 Doddie Foundation. <https://doddieaid.com/doddie-cup-500>

Cardiff Gospel Hall Trust

Trustees' Report (continued)

On the 9th February 2023, Cardiff RRT served 350 breakfast meals to the cyclists, support teams and those involved in this charity fundraiser at the Principality Stadium.

Early Bird Learning, Fairwater Primary School

Early Bird Learning is aimed to assist a flying start for primary school-aged children in difficult circumstances and challenging household conditions. The Rapid Relief Team (RRT) have made Early Bird Learning activity packs and an educational video available to all schools operating a breakfast club.

As a discerning kind of bird Cookie champions four key OFSTED principles. He is a keen proponent of healthy eating and physical wellbeing. He likes to build up resilience and confidence - making the 'thumbs up' choices required. For a bird, he's got great mindfulness and believes in overcoming friendship issues. How can he do that?

- Supports Ofsted Personal Development Framework Section 28, Personal Development
- Occupy students during Breakfast Club, helping support teachers during busy times
- Individual stationery packs for each student, ensuring COVID safe practices
- Interactive and engaging a mix of visual and kinaesthetic learning to suit most learning types

On the 24 May 2023 and 19 July 2023, Cardiff RRT delivered a total 48 food boxes and 6 Early Bird Learning boxes.

Cardiff Gospel Hall Trust

Trustees' Report (continued)

Main activities and achievements

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

As a charitable Christian organisation, we carry out a number of tasks to assist mankind in various ways. Both time and money are given to provide a benefit to those around us in need. In normal circumstances this is carried out in a variety of ways, from litter picking, providing park benches to serving hot meals to emergency services in times of crisis. As with many organisations, the pandemic has had a profound effect on our ability to operate our normal activities but where there has been opportunity, we have done what we can. Most of this work is carried out through members of the congregation volunteering for the RRT (Rapid Relief Team is a separate charity). All work is carried out voluntarily. More details of these activities can be found in the appendix attached to these accounts.

Cardiff Gospel Hall Trust works very closely with other similar but smaller trusts, with the same aims, assisting them financially. One such a trust is the Ashgrove Trust to whom we donated services totalling £10,519 (2022 £6,741).

As a result of the financial challenges faced by many households during the pandemic, the trustees established an Emergency Needs fund to support these households in making ends meet. This is providing limited financial assistance by the way of grocery vouchers to households, who experienced a significant decrease in income due to the pandemic, such that it was likely to impact on the health and/or welfare of members of the household. The trust appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

The Trust also has a programme of donating food and household goods to two local foodbanks; Taff Bargoed Foodbank and Connect Life Church Foodbank. The total of the donation varies but the donation is normally worth around £100 per month.

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 hall include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings held in one or more of the gospel halls. Depending on the particular meeting, between 40 and 600 people normally attend these occasions.

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

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

Cardiff Gospel Hall Trust

Trustees' Report (continued)

Spreading the Gospel message and the life of a Christian

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

Members of the congregation participate in a programme of street preaching everyday Monday- Friday. This is held at midday on Queen Street in Cardiff and would be attended by a minimum of 2-3 persons who would preach the name of Christ. Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Tracts and gospel cards are available for collection from the main gospel hall and any enquires received by the trustees or made to the central office are followed up fully, and where applicable people have been directed to the following website (www.christiandctrineandgospelpublishing.org) where literature can be purchased or downloaded for reading in multiple languages.

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

Cardiff Gospel Hall Trust

Trustees' Report (continued)

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.

Cardiff Gospel Hall Trust
Trustees' Report (continued)

Financial review

Financial position

In the year ended 5 April 2023 the Trust had a deficit of £42,792 of incoming resources over resources expended. Total voluntary income received this year was £155,592 compared to £178,257 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. In line with the objectives of the charity we are building up reserves within the fund in order to be able to purchase another gospel hall to provide for a possible increase in attendees and worshippers in new nearby areas. 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 £350,491. (2022- £363,294)

Cardiff Gospel Hall Trust

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

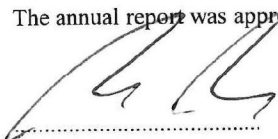
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 18/11/23 and signed on its behalf by:



Graham Davis
Chairman and trustee

Cardiff Gospel Hall Trust

Independent Examiner's Report to the trustees of Cardiff Gospel Hall Trust

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

Responsibilities and basis of report

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.

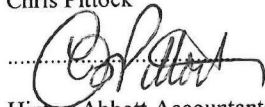
Independent examiner's statement

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.

Chris Pittock



Hinton Abbott Accountants
2 Kingsdown Orchard
Hyde Road
Swindon
Wiltshire
SN2 7RR

Date: 10/11/23

Cardiff Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	12	155,592	155,592
Investment income		534	534
Other income		513	513
Total income		<u>156,639</u>	<u>156,639</u>
Expenditure on:			
Charitable activities		<u>(199,431)</u>	<u>(199,431)</u>
Total expenditure	12	<u>(199,431)</u>	<u>(199,431)</u>
Net expenditure		<u>(42,792)</u>	<u>(42,792)</u>
Net movement in funds		(42,792)	(42,792)
Reconciliation of funds			
Total funds brought forward		<u>1,830,970</u>	<u>1,830,970</u>
Total funds carried forward	8	<u>1,788,178</u>	<u>1,788,178</u>
		Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	12	178,257	178,257
Investment income		14	14
Total income		<u>178,271</u>	<u>178,271</u>
Expenditure on:			
Charitable activities	12	<u>170,427</u>	<u>170,427</u>
Total expenditure		<u>170,427</u>	<u>170,427</u>
Net income		<u>7,844</u>	<u>7,844</u>
Net movement in funds		7,844	7,844
Reconciliation of funds			
Total funds brought forward		<u>1,823,126</u>	<u>1,823,126</u>
Total funds carried forward	8	<u>1,830,970</u>	<u>1,830,970</u>

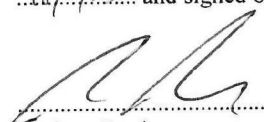
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 and 2023 is shown in note 8.

Cardiff Gospel Hall Trust

(Registration number: 1159468)
Balance Sheet as at 5 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	1,436,505	1,467,676
Current assets			
Debtors	5	33,753	133,696
Cash at bank and in hand	6	<u>321,662</u>	<u>232,740</u>
		355,415	366,436
Creditors: Amounts falling due within one year	7	<u>(3,742)</u>	<u>(3,142)</u>
Net current assets		<u>351,673</u>	<u>363,294</u>
Net assets		<u>1,788,178</u>	<u>1,830,970</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,788,178</u>	<u>1,830,970</u>
Total funds	8	<u>1,788,178</u>	<u>1,830,970</u>

The financial statements on pages 11 to 19 were approved by the trustees, and authorised for issue on 18/04/23 and signed on their behalf by:


.....
Graham Davis
Chairman and trustee

Cardiff Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2023

1 Accounting policies

Income and endowments

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

Investment income is accounted for on a receivable basis.

Expenditure

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.

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.

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.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Cardiff Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

Asset class	Depreciation method and rate
Freehold land	not depreciated
Freehold buildings	2% Straight Line
Fixtures and Fittings	10% Straight Line

Fund structure

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts.

Going concern

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

2 Trustees' remuneration and expenses

Trustees' remuneration and expenses

No trustees received any remuneration or other benefits from an employment with the charity and Expenses reimbursed are mentioned in note 18.

3 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,640	2,640
Legal fees	3,029	3,029
Total for 2023	5,669	5,669
Total for 2022	3,908	3,908

Cardiff Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

4 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 6 April 2022	<u>1,938,448</u>	<u>13,378</u>	<u>1,951,826</u>
At 5 April 2023	<u>1,938,448</u>	<u>13,378</u>	<u>1,951,826</u>
Depreciation			
At 6 April 2022	477,355	6,795	484,150
Charge for the year	<u>29,834</u>	<u>1,337</u>	<u>31,171</u>
At 5 April 2023	<u>507,189</u>	<u>8,132</u>	<u>515,321</u>
Net book value			
At 5 April 2023	<u>1,431,259</u>	<u>5,246</u>	<u>1,436,505</u>
At 5 April 2022	<u>1,461,093</u>	<u>6,583</u>	<u>1,467,676</u>

Cardiff Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

Land Registry Number WA460226

5 Debtors

	2023	2022
	£	£
Prepayments	1,415	1,172
Accrued income	2,338	2,524
Other debtors	30,000	130,000
	<u>33,753</u>	<u>133,696</u>

Cardiff Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

Other debtors is loan to Ashgrove Trust.

6 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>321,662</u>	<u>232,740</u>

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	1	1
Accruals	<u>3,741</u>	<u>3,141</u>
	<u>3,742</u>	<u>3,142</u>

8 Funds

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
Unrestricted funds				
General	1,825,245	146,119	(188,686)	1,782,678
Designated	<u>5,725</u>	<u>-</u>	<u>(225)</u>	<u>5,500</u>
Total funds	<u>1,830,970</u>	<u>146,119</u>	<u>(188,911)</u>	<u>1,788,178</u>
	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Balance at 5 April 2022 £
Unrestricted funds				
General	1,817,401	166,765	(158,921)	1,825,245
Designated	<u>5,725</u>	<u>4,765</u>	<u>(4,765)</u>	<u>5,725</u>
Total funds	<u>1,823,126</u>	<u>171,530</u>	<u>(163,686)</u>	<u>1,830,970</u>

Cardiff Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 April 2023 £
Tangible fixed assets	1,436,505	1,436,505
Current assets	355,415	355,415
Current liabilities	(3,742)	(3,742)
Total net assets	1,788,178	1,788,178
	Unrestricted funds General £	Total funds at 5 April 2022 £
Tangible fixed assets	1,467,676	1,467,676
Current assets	366,436	366,436
Current liabilities	(3,142)	(3,142)
Total net assets	1,830,970	1,830,970

10 Related party transactions

During the year £4,620 were received as donations from related parties.

11 Volunteers

Cardiff Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work.

12 Income from donations and legacies

	Unrestricted funds Designated £	General £	Total funds £
Donations and legacies;			
Non Gift aid Donations	-	142,280	142,280
Gift aid Donations	-	10,975	10,975
Gift aid reclaimed	-	2,337	2,337
Total for 2023	-	155,592	155,592
Total for 2022	4,765	173,492	178,257

Cardiff Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	31,172	31,172
Donated Services to Ashgrove	10,520	6,741
Insurance	1,644	1,497
Repairs & Manintenance	11,800	4,691
Charitable Donations	108,127	100,000
Congregation support	225	4,765
Sundry Expenses	1,500	1,672
Cleaning	239	6
Independent Examiners Fees	2,640	1,620
Legal & Professional fees	3,029	2,288
Gas & Electricity & water	13,567	14,111
Telephone	602	573
Cost of Public events	14,367	1,291
Total	<u>199,431</u>	<u>170,427</u>

CARDIFF GOSPEL HALL TRUST

England & Wales - Charity number 1159468

Accounts

Charity registration number: 1159468

Cardiff Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2022

Cardiff Gospel Hall Trust

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Balance Sheet	10
Notes to the Financial Statements	11 to 18

Cardiff Gospel Hall Trust

Reference and Administrative Details

Chairman	Graham Davis
Chief Executive Officer	Alex Nunn
Trustees	Grant Hewison Alex Nunn Bruce Robins Graham Davis Timothy Swanson
Principal Office	12 Hoel Iestyn Whitchurch Cardiff CF14 1QE
Charity Registration Number	1159468
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN
Independent Examiner	Chris Pittock 2 Kingsdown Orchard Hyde Road Swindon Wiltshire SN2 7RR

Cardiff Gospel Hall Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2022.

Structure, governance and management

Governing document

The Cardiff Gospel Hall Trust is an unincorporated trust constituted by a Deed of Trust dated 12 August 1991, most recently amended by Deed of Variation dated 5 August 2017. The Trust was registered with the Charity Commission for England and Wales on 3 December 2014 under Charity Registration Number: 1159468.

The name of the trust was changed from Hirwaun Road Trust to Cardiff Gospel Hall Trust. This was approved by the congregation on 4th August 2017.

Recruitment and appointment of trustees

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

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

Wider network

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

Risk management

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

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.

Cardiff Gospel Hall Trust

Trustees' Report (continued)

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.

Public benefit report (2021 - 2022)

A brief overview of the activities which members of the Cardiff Gospel Hall Trust have been involved with in view of supporting persons in need and the emergency services:

Event 1

Ronald McDonald Charity Launch

Ronald McDonald House (RMH) Charity has 13 houses in the UK where they provide accommodation for families whose children are in hospital. RMH provide a 'home away from home' experience to families at a critical time in their lives. In 2021 RMH supported 3916 families for an average of 16 nights who were living an average of 62 miles away from the hospital.

RRT have committed to supporting every family that RMH accommodated with a RRT Snack Pack and Care Kit in 2022 and beyond.

On 10 September Cardiff RRT delivered the first delivery of snack packs and care kits to the RMH Cardiff House at the University Hospital of Wales. The delivery consisted of 308 snack packs and 306 care kits. This is the start of an ongoing campaign with RMH.

Event 2

Operation 322 - Delivering Aid to Ukraine

Working together to create relief to those at the heart of the humanitarian crisis in Ukraine.

In response to the unfolding crisis in Ukraine, RRT has launched Operation 322 to deliver emergency food and personal care supplies to those displaced.

RRT volunteers in the United Kingdom, Germany, France and Sweden are coming together to provide much needed aid to Ukrainian refugees.

With essential food and personal care products in high demand, RRT is loading trucks with Food Boxes filled with non-perishable food items, Care Kits equipped with personal care products, Baby Care Kits containing formula and nappies, bottled water and blankets.

RRT set out to raise £250,000 but exceeded this target in just 20 hours of being airborne, allowing us to scale up the operation to ensure more Ukrainians get the help they need. Thanks to the generous support of people around the world, RRT has raised over £1 million and will continue to support Ukrainian refugees with truckloads of aid for the foreseeable future.

In April 2022, Cardiff RRT contributed to Operation 322 with 308 snack packs.

Cardiff Gospel Hall Trust

Trustees' Report (continued)

Main activities and achievements

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

As a charitable Christian organisation, we carry out a number of tasks to assist mankind in various ways. Both time and money are given to provide a benefit to those around us in need. In normal circumstances this is carried out in a variety of ways, from litter picking, providing park benches to serving hot meals to emergency services in times of crisis. As with many organisations, the pandemic has had a profound effect on our ability to operate our normal activities but where there has been opportunity, we have done what we can. Most of this work is carried out under our world-wide community team called RRT (Rapid Relief Team is a separate charity). All work is carried out voluntarily. More details of these activities can be found in the appendix attached to these accounts.

Cardiff Gospel Hall Trust works very closely with other similar but smaller trusts, with the same aims, assisting them financially. One such a trust is the Ashgrove Trust to whom we donated services totalling £6,741 (2021 £8,673).

As a result of the financial challenges faced by many households during the pandemic, the trustees established an Emergency Needs fund to support these households in making ends meet. This is providing limited financial assistance by the way of grocery vouchers to households, who experienced a significant decrease in income due to the pandemic, such that it was likely to impact on the health and/or welfare of members of the household. The trust appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

The Trust also has a programme of donating food and household goods to two local foodbanks; Taff Bargoed Foodbank and Connect Life Church Foodbank. The total of the donation varies but the donation is normally worth around £100 per month.

Plans for Future Periods

With the commencement of lockdown restrictions in the UK the trust ceased using the gospel halls it operates. During the financial year, restrictions were eased sufficiently to allow the congregation to use the gospel halls for the Lord's Supper (Communion). The use of the rooms was conducted in a manner which always complied with the government guidance, and the trust intends to continue using the rooms when it is safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

Meetings

Meetings held at the Gospel hall include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings held in one or more of the gospel halls. Depending on the particular meeting, between 40 and 600 people normally attend these occasions.

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

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

Cardiff Gospel Hall Trust

Trustees' Report (continued)

Spreading the Gospel message and the life of a Christian

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

Members of the congregation participate in a programme of street preaching everyday Monday- Friday. This is held at midday on Queen Street in Cardiff and would be attended by a minimum of 2-3 persons who would preach the name of Christ. Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Tracts and gospel cards are available for collection from the main gospel hall and any enquires received by the trustees or made to the central office are followed up fully, and where applicable people have been directed to the following website (www.christiandocctrineandgospelpublishing.org) where literature can be purchased or downloaded for reading in multiple languages.

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

Unfortunately, the Covid-19 pandemic has restricted these activities but when it is safe to do so it is intended that these activities will continue.

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

Financial position

Cardiff Gospel Hall Trust

Trustees' Report (continued)

In the year ended 5 April 2022 the Trust had a surplus of £7,844 of incoming resources over resources expended. Total voluntary income received this year was £178,271 compared to £74,726 in the previous year. Total expenditure for this year was £170,427 compared to £74,726 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. In line with the objectives of the charity we are building up reserves within the fund in order to be able to purchase another gospel hall to provide for a possible increase in attendees and worshippers in new nearby areas. 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 £363,294. (2021- £324,278)

Cardiff Gospel Hall Trust

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Graham Davis
Chairman and trustee

Cardiff Gospel Hall Trust

Independent Examiner's Report to the trustees of Cardiff Gospel Hall Trust

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

Responsibilities and basis of report

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 faire 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.

Chris Pittock

.....

Hinton Abbott Accountants
2 Kingsdown Orchard
Hyde Road
Swindon
Wiltshire
SN2 7RR

Date:.....

Cardiff Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2022

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		178,257	178,257
Investment income		<u>14</u>	<u>14</u>
Total income		<u>178,271</u>	<u>178,271</u>
Expenditure on:			
Charitable activities		<u>(170,427)</u>	<u>(170,427)</u>
Total expenditure		<u>(170,427)</u>	<u>(170,427)</u>
Net income		<u>7,844</u>	<u>7,844</u>
Net movement in funds		7,844	7,844
Reconciliation of funds			
Total funds brought forward		<u>1,823,126</u>	<u>1,823,126</u>
Total funds carried forward	9	<u>1,830,970</u>	<u>1,830,970</u>
		Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		161,686	161,686
Investment income		<u>3</u>	<u>3</u>
Total income		<u>161,689</u>	<u>161,689</u>
Expenditure on:			
Charitable activities		<u>74,726</u>	<u>74,726</u>
Total expenditure		<u>74,726</u>	<u>74,726</u>
Net income		<u>86,963</u>	<u>86,963</u>
Net movement in funds		86,963	86,963
Reconciliation of funds			
Total funds brought forward		<u>1,736,163</u>	<u>1,736,163</u>
Total funds carried forward	9	<u>1,823,126</u>	<u>1,823,126</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 and 2021 is shown in note 9.

Cardiff Gospel Hall Trust
(Registration number: 1159468)
Balance Sheet as at 5 April 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	5	1,467,676	1,498,848
Current assets			
Debtors	6	133,696	233,555
Cash at bank and in hand	7	<u>232,740</u>	<u>92,859</u>
		366,436	326,414
Creditors: Amounts falling due within one year	8	<u>(3,142)</u>	<u>(2,136)</u>
Net current assets		<u>363,294</u>	<u>324,278</u>
Net assets		<u><u>1,830,970</u></u>	<u><u>1,823,126</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,830,970</u>	<u>1,823,126</u>
Total funds	9	<u><u>1,830,970</u></u>	<u><u>1,823,126</u></u>

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Graham Davis
Chairman and trustee

Cardiff Gospel Hall Trust

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

1 Accounting policies

Statement of compliance

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 (£).

Basis of preparation

Cardiff Gospel Hall Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Changes in circumstances

It will be noted that the comparative figures (the accounts for the year ending 5th April 2021) have changed from those previously published. This is due to an error whereby the Donations Received and the Bank balance, were both overstated by £81,415.

Income and endowments

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

Investment income is accounted for on a receivable basis.

Expenditure

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.

Cardiff Gospel Hall Trust

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

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.

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.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land	not depreciated
Freehold buildings	2% Straight Line
Fixtures and Fittings	10% Straight Line

Fund structure

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts.

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.

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.

Cardiff Gospel Hall Trust

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

2 Trustees' remuneration and expenses

Trustees' remuneration and expenses

No trustees received any remuneration or other benefits from an employment with the charity and Expenses reimbursed are mentioned in note 18.

3 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,620	1,620
Legal fees	2,288	2,288
Total for 2022	<u>3,908</u>	<u>3,908</u>
Total for 2021	<u>2,496</u>	<u>2,496</u>

Cardiff Gospel Hall Trust

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

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 6 April 2021	<u>1,938,448</u>	<u>13,378</u>	<u>1,951,826</u>
At 5 April 2022	<u>1,938,448</u>	<u>13,378</u>	<u>1,951,826</u>
Depreciation			
At 6 April 2021	447,521	5,457	452,978
Charge for the year	<u>29,834</u>	<u>1,338</u>	<u>31,172</u>
At 5 April 2022	<u>477,355</u>	<u>6,795</u>	<u>484,150</u>
Net book value			
At 5 April 2022	<u>1,461,093</u>	<u>6,583</u>	<u>1,467,676</u>
At 5 April 2021	<u>1,490,927</u>	<u>7,921</u>	<u>1,498,848</u>

Land Registry Number WA460226

6 Debtors

	2022 £	2021 £
Prepayments	1,172	910
Accrued income	2,524	2,645
Other debtors	<u>130,000</u>	<u>230,000</u>
	<u>133,696</u>	<u>233,555</u>

Cardiff Gospel Hall Trust

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

Other debtors is loan to Ashgrove Trust.

7 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>232,740</u>	<u>92,859</u>

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	1	1
Accruals	<u>3,141</u>	<u>2,135</u>
	<u>3,142</u>	<u>2,136</u>

9 Funds

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Balance at 5 April 2022 £
Unrestricted funds				
General	1,817,401	166,765	(158,921)	1,825,245
Designated	<u>5,725</u>	<u>4,765</u>	<u>(4,765)</u>	<u>5,725</u>
Total funds	<u>1,823,126</u>	<u>171,530</u>	<u>(163,686)</u>	<u>1,830,970</u>
	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Balance at 5 April 2021 £
Unrestricted funds				
General	1,736,163	144,366	(63,128)	1,817,401
Designated	<u>-</u>	<u>8,650</u>	<u>(2,925)</u>	<u>5,725</u>
Total funds	<u>1,736,163</u>	<u>153,016</u>	<u>(66,053)</u>	<u>1,823,126</u>

Cardiff Gospel Hall Trust

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

10 Analysis of net assets between funds

14.1 Current year

	Unrestricted funds General	Total funds at 5 April 2022
	£	£
Tangible fixed assets	1,467,676	1,467,676
Current assets	366,436	366,436
Current liabilities	(3,142)	(3,142)
	<u>1,830,970</u>	<u>1,830,970</u>

14.2 Prior year

	Unrestricted funds General	Total funds at 5 April 2021
	£	£
Tangible fixed assets	1,498,848	1,498,848
Current assets	326,414	326,414
Current liabilities	(2,136)	(2,136)
	<u>1,823,126</u>	<u>1,823,126</u>

11 Analysis of net funds

	At 6 April 2021	At 5 April 2022
	£	£
Cash at bank and in hand	92,859	92,859
Net debt	92,859	92,859
	<u>92,859</u>	<u>92,859</u>
	At 6 April 2020	At 5 April 2021
	£	£
Cash at bank and in hand	13,383	12,401
Net debt	(982)	(982)
	<u>13,383</u>	<u>12,401</u>
	<u>13,383</u>	<u>(982)</u>

12 Related party transactions

During the year £59,900 were received as donations from related parties.

18. Volunteers

Cardiff Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The Trust has paid reimbursement of expense to value of £459 to a Trustee.

Cardiff Gospel Hall Trust

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

13 Income from donations and legacies

	Unrestricted funds		Total funds
	Designated	General	
	£	£	£
Donations and legacies;			
Non Gift aid Donations	-	160,790	160,790
Gift aid Donations	-	9,970	9,970
Gift aid reclaimed	-	2,732	2,732
Congregation Support	4,765	-	4,765
Total for 2022	<u>4,765</u>	<u>173,492</u>	<u>178,257</u>
Total for 2021	<u>8,650</u>	<u>153,036</u>	<u>161,686</u>

Cardiff Gospel Hall Trust

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

14 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	31,172	31,172
Donated Services to Ashgrove	6,741	8,673
Insurance	1,497	1,361
Repairs & Manintenance	4,691	18,806
Charitable Donations	100,000	100
Congregation support	4,765	2,925
Sundry Expenses	1,672	720
Cleaning	6	24
Independent Examiners Fees	1,620	960
Legal & Professional fees	2,288	1,536
Gas & Electricity & water	14,111	7,376
Telephone	573	560
Cost of Public events	1,291	512
Total	<u>170,426</u>	<u>74,726</u>

CARDIFF GOSPEL HALL TRUST

England & Wales - Charity number 1159468

Accounts

Charity registration number: 1159468

Cardiff Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2021

Cardiff Gospel Hall Trust

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Cardiff Gospel Hall Trust

Reference and Administrative Details

Chairman	Graham Davis
Treasurer	Alex Nunn
Trustees	Grant Hewison
	Alex Nunn
	Bruce Robins
	Graham Davis
	Timothy Swanson
Principal Office	12 Hoel Iestyn Whitchurch Cardiff CF14 1QE
Charity Registration Number	1159468
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN
Independent Examiner	Hinton Abbott Accountants 2 Kingsdown Orchard Hyde Road Swindon Wiltshire SN2 7RR

Cardiff Gospel Hall Trust

Trustees' Report

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

Structure, governance and management

Governing document

The Cardiff Gospel Hall Trust is an unincorporated trust constituted by a Deed of Trust dated 12 August 1991, most recently amended by Deed of Variation dated 5 August 2017. The Trust was registered with the Charity Commission for England and Wales on 3 December 2014 under Charity Registration Number: 1159468.

The name of the trust was changed from Hirwaun Road Trust to Cardiff Gospel Hall Trust. This was approved by the congregation on 4th August 2017.

Recruitment and appointment of trustees

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

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

Wider network

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

Risk management

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

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.

Cardiff Gospel Hall Trust

Trustees' Report

Main activities and achievements

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

As a charitable Christian organisation, we carry out a number of tasks to assist mankind in various ways. Both time and money are given to provide a benefit to those around us in need. In normal circumstances this is carried out in a variety of ways, from litter picking, providing park benches to serving hot meals to emergency services in times of crisis. As with many organisations, the pandemic has had a profound effect on our ability to operate our normal activities but where there has been opportunity, we have done what we can. Most of this work is carried out under our world-wide community team called RRT (Rapid Relief Team). All work is carried out voluntarily. More details of these activities can be found in the appendix attached to these accounts.

Cardiff Gospel Hall Trust works very closely with other similar but smaller trusts, with the same aims, assisting them financially. One such a trust is the Ashgrove Trust to whom we donated services totalling £8,673.

As a result of the financial challenges faced by many households during the pandemic, the trustees established an Emergency Needs fund to support these households in making ends meet. This is providing limited financial assistance by the way of grocery vouchers to households, who experienced a significant decrease in income due to the pandemic, such that it was likely to impact on the health and/or welfare of members of the household. The trust appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

The Trust also has a programme of donating food and household goods to two local foodbanks; Taff Bargoed Foodbank and Connect Life Church Foodbank. The total of the donation varies but the donation is normally worth around £100 per month.

Plans for Future Periods

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

Meetings

Notwithstanding the current pandemic restrictions, meetings held at this gospel hall include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Depending on the particular meeting, between 40 and 600 people normally attend these occasions. There is a structured weekly schedule of meetings held in one or more of the gospel halls.

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

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

Once pandemic restrictions are lifted, then the trust is expecting these services and provisions to resume.

Cardiff Gospel Hall Trust

Trustees' Report

Spreading the Gospel message and the life of a Christian

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

Members of the congregation participate in a programme of street preaching everyday Monday- Friday. This is held at midday on Queen Street in Cardiff and would be attended by a minimum of 2-3 persons who would preach the name of Christ. Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Tracts and gospel cards are available for collection from the main gospel hall and any enquires received by the trustees or made to the central office are followed up fully, and where applicable people have been directed to the following website (www.christiandctrineandgospelpublishing.org) where literature can be purchased or downloaded for reading in multiple languages.

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

Unfortunately, the Covid-19 pandemic has restricted these activities but when it is safe to do so it is intended that these activities will continue.

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).

Cardiff Gospel Hall Trust

Trustees' Report

Public benefit report (2020 - 2021)

A brief overview of the activities which members of the Cardiff Gospel Hall Trust have been involved with in view of supporting persons in need and the emergency services :

Event 1

25th June 2020 - Cardiff RRT supported the Huggard Centre, Cardiff in the care of their homeless. RRT delivered 15 hygiene kits, 15 sleeping bags and 15 blankets for the shelter to distribute to those with the greatest needs.

The aim of Huggard is to tackle homelessness and to help those, who are often excluded from other services, to overcome the problems that force them to sleep rough on the streets.

Many of the people they see have complex lives that prevent them from finding and keeping their own home. Huggards services are designed to meet their immediate needs, to find ways of breaking the cycle of homelesses and for them to become more independent again.

Event 2

RRT Cardiff were glad to support South Wales Fire and rescue throughout the night on the evening of the 8th November with hot drinks and refreshments. 10 fire crews, 5 water bowsers and 2 aerial appliances were called to a significant fire in Seawall Road involving a tyre garage and two adjoining industrial units. RRT arrived onsite at 2200hrs on the 8th and left at 0530hrs the following morning having provided refreshments to approximately 90 firefighters.

Event 3

Cardiff RRT delivered 14 Christmas Edition Family Food Boxes to Creigiau Primary School. They are truly grateful to be able to support the families of their students who have been affected by a reduction in income due to COVID-19. 15 Dec 2020 School food delivery - Cregiau.

RRT Food Boxes are designed to feed a family of 4 for up to 4 days and bring some relief and joy to households during their time of pressure and crisis.

Funding

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

Financial review

Financial position

In the year ended 5 April 2021 the Trust had a surplus of £168,378 of incoming resources over resources expended. Total voluntary income received this year was £243,101 compared to £135,264 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 £405,693. (2020- £241,143)

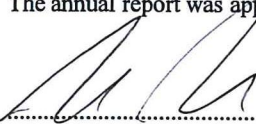
Cardiff Gospel Hall Trust

Trustees' Report

Plans for future periods

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

The annual report was approved by the trustees of the charity on19/1/22..... and signed on its behalf by:



.....
Graham Davis
Chairman and Trustee

Cardiff Gospel Hall Trust

Statement of Trustees' Responsibilities

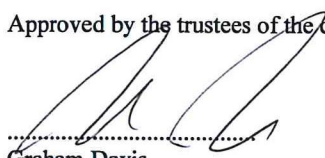
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 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 Charities 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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

Approved by the trustees of the charity on 19/1/22 and signed on its behalf by:


.....
Graham Davis
Chairman and Trustee

Cardiff Gospel Hall Trust

Independent Examiner's Report to the trustees of Cardiff Gospel Hall Trust

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

Respective responsibilities of trustees and examiner

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

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

Basis of 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 faire 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.

Chris Pittock- Senior Partner

.....


Hinton Abbott Accountants
2 Kingsdown Orchard
Hyde Road
Swindon
Wiltshire
SN2 7RR

Date: 11/01/22

Cardiff Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2021

	Note	Unrestricted £	Total 2021 £
Income and Endowments from:			
Donations and legacies		243,101	243,101
Investment income		3	3
		<u>243,104</u>	<u>243,104</u>
Total income		243,104	243,104
Expenditure on:			
Charitable activities		74,726	74,726
		<u>74,726</u>	<u>74,726</u>
Total expenditure		74,726	74,726
Net movement in funds		168,378	168,378
Reconciliation of funds			
Total funds brought forward		1,736,163	1,736,163
Total funds carried forward	14	<u>1,904,541</u>	<u>1,904,541</u>
		Unrestricted	Total
	Note	£	2020
		£	£
Income and Endowments from:			
Donations and legacies		135,264	135,264
Expenditure on:			
Charitable activities		71,164	71,164
		<u>71,164</u>	<u>71,164</u>
Total expenditure		71,164	71,164
Net movement in funds		64,100	64,100
Reconciliation of funds			
Total funds brought forward		1,672,063	1,672,063
Total funds carried forward	14	<u>1,736,163</u>	<u>1,736,163</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 and 2021 is shown in note 14.

Cardiff Gospel Hall Trust

(Registration number: 1159468)

Balance Sheet as at 5 April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	1,498,848	1,530,020
Current assets			
Debtors	10	233,555	232,370
Cash at bank and in hand	11	<u>174,274</u>	<u>13,383</u>
		407,829	245,753
Creditors: Amounts falling due within one year	12	<u>(2,136)</u>	<u>(4,610)</u>
Net current assets		<u>405,693</u>	<u>241,143</u>
Total assets less current liabilities		1,904,541	1,771,163
Creditors: Amounts falling due after more than one year	13	<u>-</u>	<u>(35,000)</u>
Net assets		<u>1,904,541</u>	<u>1,736,163</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,904,541</u>	<u>1,736,163</u>
Total funds	14	<u>1,904,541</u>	<u>1,736,163</u>

The unaudited financial statements on pages 9 to 17 were approved by the trustees, and authorised for issue on ~~19/1/22~~ and signed on their behalf by:



.....
Graham Davis
Chairman and Trustee

Cardiff Gospel Hall Trust

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

1 Accounting policies

Statement of compliance

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 (£).

Basis of preparation

Cardiff Gospel Hall 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 notes.

Income and endowments

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

Investment income is accounted for on a receivable basis.

Expenditure

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.

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.

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.

Cardiff Gospel Hall Trust

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

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land	not depreciated
Freehold buildings	2% Straight Line
Fixtures and Fittings	10% Straight Line

Fund structure

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts.

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, the Trust ceased using the gospel hall, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

2 Trustees' remuneration and expenses

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

3 Wages and salaries

There are no employees (2020: none).

Cardiff Gospel Hall Trust

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

4 Income from donations and legacies

	Unrestricted funds Designated £	General £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	215,735	215,735
Donations from individuals	-	14,594	14,594
Gift aid reclaimed	-	4,122	4,122
Congregation Support	8,650	-	8,650
Total for 2021	8,650	234,451	243,101
Total for 2020	40	135,224	135,264

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	960	960
Legal fees	1,536	1,536
Other governance costs	100	100
Total for 2021	2,596	2,596
Total for 2020	2,641	2,641

Cardiff Gospel Hall Trust

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

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021	2020
	£	£
Depreciation of fixed assets	31,172	31,172
Donated Services	8,673	18,109
Insurance	1,361	1,205
Repairs & Manintenance	18,806	6,250
Donations	100	-
Congregation support	2,925	-
Sundry Expenses	720	-
Cleaning	24	440
Independent Examiners Fees	960	1,440
Legal & Professional fees	1,536	1,176
Bank Charges	-	25
Gas & Electricity & water	7,376	9,728
Telephone	560	679
Cost of Public events	512	941
Total	<u>74,726</u>	<u>71,164</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Cardiff Gospel Hall Trust

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

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 6 April 2020	<u>1,938,448</u>	<u>13,378</u>	<u>1,951,826</u>
At 5 April 2021	<u>1,938,448</u>	<u>13,378</u>	<u>1,951,826</u>
Depreciation			
At 6 April 2020	417,687	4,119	421,806
Charge for the year	<u>29,834</u>	<u>1,338</u>	<u>31,172</u>
At 5 April 2021	<u>447,521</u>	<u>5,457</u>	<u>452,978</u>
Net book value			
At 5 April 2021	<u>1,490,927</u>	<u>7,921</u>	<u>1,498,848</u>
At 5 April 2020	<u>1,520,761</u>	<u>9,259</u>	<u>1,530,020</u>

Land Registry Number WA460226

10 Debtors

	2021 £	2020 £
Prepayments	910	905
Accrued income	2,645	1,465
Other debtors	<u>230,000</u>	<u>230,000</u>
	<u>233,555</u>	<u>232,370</u>

Cardiff Gospel Hall Trust

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

Other debtors is loan to Ashgrove Trust.

11 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>174,274</u>	<u>13,383</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	1	-
Accruals	<u>2,135</u>	<u>4,610</u>
	<u>2,136</u>	<u>4,610</u>

13 Creditors: amounts falling due after one year

	2021 £	2020 £
CGHT Loan	<u>-</u>	<u>35,000</u>

In creditors is included £35,000 interest free Central Gospel Hall Trust Loan.

14 Funds

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Balance at 5 April 2021 £
Unrestricted funds				
General	1,736,163	225,781	(63,128)	1,898,816
Designated	<u>-</u>	<u>8,650</u>	<u>(2,925)</u>	<u>5,725</u>
Total funds	<u>1,736,163</u>	<u>234,431</u>	<u>(66,053)</u>	<u>1,904,541</u>
	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Balance at 5 April 2020 £
Unrestricted funds				
General	1,672,063	117,115	(53,055)	1,736,123
Designated	<u>-</u>	<u>40</u>	<u>-</u>	<u>40</u>
Total funds	<u>1,672,063</u>	<u>117,155</u>	<u>(53,055)</u>	<u>1,736,163</u>

Cardiff Gospel Hall Trust

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

15 Analysis of net assets between funds

14.1 Current year

	Unrestricted funds General £	Total funds at 5 April 2021 £
Tangible fixed assets	1,498,848	1,498,848
Current assets	407,829	407,829
Current liabilities	(2,136)	(2,136)
Total net assets	<u>1,904,541</u>	<u>1,904,541</u>

14.2 Prior year

	Unrestricted funds General £	Total funds at 5 April 2020 £
Tangible fixed assets	1,530,020	1,530,020
Current assets	245,753	245,753
Current liabilities	(4,610)	(4,610)
Creditors over 1 year	(35,000)	(35,000)
Total net assets	<u>1,736,163</u>	<u>1,736,163</u>

16 Analysis of net funds

	At 6 April 2020 £	Financing cash flows £	At 5 April 2021 £
Cash at bank and in hand	<u>13,383</u>	<u>(982)</u>	<u>12,401</u>
Net debt	<u>13,383</u>	<u>(982)</u>	<u>12,401</u>
	At 6 April 2019 £	Financing cash flows £	At 5 April 2020 £
Cash at bank and in hand	<u>8,662</u>	<u>4,721</u>	<u>13,383</u>
Net debt	<u>8,662</u>	<u>4,721</u>	<u>13,383</u>

17 Related party transactions

During the year £63,000 were received as donations from related parties.

18. Volunteers

Cardiff 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.