

THE ST AUSTELL GOSPEL TRUST

England & Wales · Charity number 1159509

Details

Status Registered

Legal form Trust

Registered 2014-12-05

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

Contact

Address 2 Penwithick Road
Penwithick
St. Austell
Cornwall
PL26 8UG

Phone 01726851678

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Activities

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

Activities: Provision and maintenance of Gospel Halls for the religious and other activities of Christians, known as Brethren. Details of the origins, teachings and way of life of the Brethren can be found on their website, www.plymouthbrethrenchristianchurch.org

Classification

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

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£135,931	£139,350	-	-
2024-04-05	£191,599	£150,708	-	-
2023-04-05	£117,347	£135,286	-	-
2022-04-05	£131,467	£142,441	-	-
2021-04-05	£182,312	£162,748	-	-

Trustees

Name	Role	Appointed
KARL GLAZEBROOK	Chair	2002-02-01
Bruce Munn		2015-05-02
Ken Glazebrook		2015-05-02
NATHAN PRISGROVE		2010-02-02
Nigel Mark Welch		2015-05-02

Accounts

ST. AUSTELL GOSPEL TRUST
Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 5th April 2025

ST. AUSTELL GOSPEL TRUST
YEAR ENDED 5TH APRIL 2025

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ST. AUSTELL GOSPEL TRUST
REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 5TH APRIL 2025

<u>CHARITY NAME</u>	St. Austell Gospel Trust
<u>REGISTERED CHARITY NUMBER</u>	1159509
<u>TRUSTEES</u>	Mr. Karl Glazebrook (Chair) Mr. Kenneth A. Glazebrook Mr. Bruce Munn Mr. Nathan Prisgrove Mr. Nigel M. Welch
<u>TREASURER</u>	Mr. Nigel M. Welch
<u>PRINCIPAL ADDRESS</u>	C/O Mr. Nigel M. Welch 2 Penwithick Road, St. Austell, Cornwall, PL26 8UG
<u>INDEPENDENT EXAMINER</u>	Keith F. Pavey, Broadoak Accounting Services, 6 The Oaks, Wembdon Rise, Bridgwater, Somerset, TA6 7QL.
<u>BANKERS</u>	Lloyds Bank P.l.c., Unit 14, White River PLC Shopping Centre, St. Austell, Cornwall, PL25 5AZ.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2025

The Trustees present their Report along with the Financial Statements of the Charity for the Year Ended 5th April 2025. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 9 - 10 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is controlled by a Deed of Trust, and constitutes an Unincorporated Charity.

The St. Austell Gospel Trust is constituted by a Deed of Trust dated 16th April 1982, subsequent amending Deeds, and most recently by a Deed of Variation dated 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 5th December 2014 under Charity Registration Number: 1159509.

Recruitment and Appointment of New Trustees

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, nor in the preceding financial year.

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

Wider Network

The Trustees maintain informal links with Trustees of similar 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.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2025 (CONTINUED)

Main Activities and achievements

The Trust provides and maintains four 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 their website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The Trust's main achievements this year have been to repay further amounts of borrowing and to maintain the Gospel Halls for the continuing use of the congregation and visitors. It has also encouraged works by the congregation, as described below.

Meetings

Meetings normally held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 250 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 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 main hall and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

Members of the congregation normally participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers and to be handed out to interested members of the public. Such preaching have taken place in the year on a weekly basis.

In addition, members of the congregation have undertaken public benefit and outreach work in accord with the Public Benefit Report attached.

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

1. We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2)
2. We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).
3. We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2025 (CONTINUED)

Spreading the Gospel message and the life of a Christian (Continued)

4. The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
5. Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

Volunteers

St. Austell Gospel Trust relies on volunteers to carry out the management, administration and, where appropriate, general maintenance work. The Trust has no paid staff or paid Trustees.

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with complementary objectives. Gift aid is also claimed on relevant gifts.

Financial review

Financial position

In the Year ended 5th April 2025, the Trust had a deficit amounting to £14,315 of Incoming Resources against Resources Expended (after Depreciation charged of £92,276).

Total voluntary Income received this Year was £129,591 compared to £178,309 in the Year to 5th April 2024. Monies held on Bank Accounts at the year end totalled £27,433.

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. This is based on the charity's size and the level of financial commitments. The Trustees have a programme of raising further funds by way of donations and collections, and if necessary loans, in order to fund intended projects, and to facilitate repayment of existing lending. The congregation is kept regularly informed of needs accordingly, which can be raised on appeal.

Free reserves at the year end were £None. (5th April 2024 £375,142)

Plans for Future Periods and Post Balance Sheet Events

The Trust plans to continue all the current activities.

Following the purchase in January 2025 of the Property at Peacehaven, Prideaux Road, St. Blazey, all relevant permissions were granted and conversion to a Gospel Hall has been completed at a cost of about £16,500, and this Hall has been brought into use, in the early summer of 2025.

The Trust continues to look for suitable land or property to provide a further Hall for local use.

Also, the construction of a permanent local Meeting Hall is envisaged on Land at Tre-Wyn, Treverbyn Road, St. Austell, in the longer term.

In the longer term, the Hall at Robartes Place, St. Austell may also be considered for sale.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2025 (CONTINUED)

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual 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, 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

Trustee *Nigel Welch*

Date: 19.01.2026

THE INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ST. AUSTELL GOSPEL TRUST
FOR THE YEAR ENDED 5TH APRIL 2025

I report to the Trustees on my examination of the accounts of St. Austell Gospel Trust for the year ended 5th April 2025, which are set out on pages 7 to 12, and on the Trustees' Report for the year comprising Pages 2 to 5.

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 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 at 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.



Keith F. Pavey,
Broadoak Accounting Services,
6 The Oaks,
Wembdon Rise,
Bridgwater,
Somerset, TA6 7QL.

Date: 7-10-2025

ST. AUSTELL GOSPEL TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2025

<u>ALL ITEMS RELATE TO UNRESTRICTED FUNDS</u>	Notes	Year to 05.04.2025 £	Year to 05.04.2024 £
<u>INCOME FROM</u>			
Grant from Central G.H. Trust		15,000	0
Collections and Donations (Excl. Gift-Aided)		49,040	89,940
Contributions from the Congregation		38,050	39,000
Gift-Aid Donations		21,055	37,864
Tax Refunds on Gift-Aid		5,264	9,466
Payroll Giving		1,182	2,039
Rent Receivable		500	750
Burial Fees		2,200	8,900
Interest Received		3,640	3,640
<u>TOTAL INCOMING RESOURCES</u>		135,931	191,599
<u>RESOURCES EXPENDED</u>	9		
<u>MEETING HALL RUNNING COSTS</u>			
Rates and Water		1,172	618
Light and Heat		17,005	19,446
Repairs, Cleaning and Consumables		13,710	25,045
Grounds Maintenance		6,660	4,818
Telephone and Internet		1,310	1,228
Insurance		5,059	3,505
Professional Expenses and Training		706	55
Burial Costs		1,134	2,930
Sundry Expenses		318	476
Depreciation		92,276	91,687
		139,350	149,808
<u>OTHER CHARITABLE ACTIVITIES</u>			
Event Support		1,800	900
Congregation Health Support		360	3,905
Bibles and Publications		195	945
<u>GOVERNANCE AND SUPPORT COSTS</u>			
Accountancy and Independent Examiner		1,990	1,975
Book-Keeping		860	665
Professional Support		2,956	1,818
Stationery and Computer Costs		2,735	2,811
<u>TOTAL RESOURCES EXPENDED</u>		150,246	162,827
<u>NET SURPLUS(DEFICIT) FOR THE YEAR</u>		(14,315)	28,772
<u>TOTAL FUNDS BROUGHT FORWARD</u>		1,944,236	1,915,464
<u>TOTAL FUNDS CARRIED FORWARD</u>		1,929,921	1,944,236

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

ST. AUSTELL GOSPEL TRUST
BALANCE SHEET AS AT 5TH APRIL 2025

	Notes	As at <u>05.04.2025</u> £	As at <u>05.04.2024</u> £
<u>TANGIBLE FIXED ASSETS</u>	1.5 & 2		
<u>Freehold Property and Land</u>			
At Par Moor Road, St. Austell		1,208,515	1,287,355
At Robartes Place, St. Austell		193,363	199,079
At Tre Wyn, Treverbyn Road, St. Austell		63,622	65,909
At Peacehaven, Prideaux Road, St. Blazey		450,191	0
<u>Portacabin Building</u>		6,659	8,879
<u>Furniture, Fittings and Equipment</u>		9,639	7,872
<u>Total Fixed Assets</u>		<u>1,931,989</u>	<u>1,569,094</u>
<u>CURRENT ASSETS</u>			
Stock of Fuel		690	695
Debtors		1,418	10,453
Prepayments		9,301	6,261
Bank Accounts		27,433	400,008
		<u>38,842</u>	<u>417,417</u>
<u>LESS: CURRENT LIABILITIES – Due within One Year</u>			
Creditors		4,872	1,322
Accruals		4,238	4,753
Unsecured Loans	3	31,800	36,200
		<u>40,910</u>	<u>42,275</u>
<u>NET CURRENT ASSETS/(LIABILITIES)</u>		<u>(2,068)</u>	<u>375,142</u>
<u>NET ASSETS</u>		<u>1,929,921</u>	<u>1,944,236</u>
Represented by:-			
<u>FUNDS – UNRESTRICTED FUNDS</u>	1.7		
Opening Balance		1,944,236	1,915,464
Net Surplus (Deficit) for the Year		(14,315)	28,772
<u>Closing Balance</u>		<u>1,929,921</u>	<u>1,944,236</u>

The Unaudited Financial Statements were approved and authorised for issue by the Trustees of St. Austell Gospel Trust on the undermentioned date, and were signed on their behalf by

Nigel Welch Trustee 19.01.2026 Date

The Notes on Pages 9 to 12 form a part of these Financial Statements.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

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

The functional currency of the Charity is Sterling (£).

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

1.2 Incoming Resources

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 donations to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to the St. Austell Gospel Trust is considered to be equal to market value which would be paid were the services formally procured. Investment Income is accounted for on a receivable basis.

1.3 Resources Expended

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

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

1.4 Governance and Support costs

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

1.5 Tangible Fixed Assets and Depreciation

Freehold Property

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

Freehold Property – Par Moor Road	5% per annum – Straight line basis
– Robartes Place	3% per annum – Straight line basis
– Treverbyn Road	10% per annum – Straight line basis
– Prideaux Road, St. Blazey	– None until Property brought into use
Portacabin Building	20% per annum – Straight line basis
Furniture, Fittings and Equipment	25% per annum – Reducing balance basis

1.6 Taxation

The Trust is a registered Charity and is not liable to United Kingdom taxation on charitable activities, provided Income falls within the Charitable exemptions and is spent on charitable purposes.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025 (CONTINUED)

1. ACCOUNTING POLICIES (CONTINUED)

1.7 Funds

The General Unrestricted Fund is free for the Trustees to use for any purpose in furtherance of the Trust's charitable objects. There were no Funds restricted to specific purposes.

1.8 Going Concern

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

2. TANGIBLE FIXED ASSETS

(a) This Comprises:-

	Freehold Land and Property	Portacabin Building	Furniture, Fittings and Equipment	Total
<u>COST</u>	£	£	£	£
As at 06.04.2024	2,518,409	22,199	155,717	2,696,325
Additions in Year	450,191	0	4,980	455,171
As at 05.04.2025	2,968,600	22,199	160,697	3,151,496
<u>DEPRECIATION</u>				
As at 06.04.2024	966,066	13,320	147,845	1,127,231
Charge for Year	86,843	2,220	3,213	92,276
As at 05.04.2025	1,052,909	15,540	151,058	1,219,507
<u>NET BOOK VALUE</u>				
As at 05.04.2025	1,915,691	6,659	9,639	1,931,989
As at 05.04.2024	1,552,343	8,879	7,872	1,569,094

(b) The Book Value of Freehold Land and Property is summarised as:-

	Property for Hall Prideaux Road St. Blazey	Meeting Hall Par Moor Road, St. Austell	Meeting Hall Robartes Place, St. Austell	Meeting Hall Treverbyn Road St. Austell	Total
<u>COST</u>	£	£	£	£	£
As at 06.04.2024	0	2,174,952	250,523	92,934	2,518,409
Additions in Year	450,191	0	0	0	450,191
As at 05.04.2025	450,191	2,174,952	250,523	92,934	2,968,600
<u>DEPRECIATION</u>					
As at 06.04.2024	0	887,597	51,444	27,025	966,066
Charge for Year	0	78,840	5,716	2,287	86,843
As at 05.04.2025	0	966,437	57,160	29,312	1,052,909
<u>NET BOOK VALUE</u>					
As at 05.04.2025	450,191	1,208,515	193,363	63,622	1,915,691
As at 05.04.2024	0	1,287,355	199,079	65,909	1,552,343

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025 (CONTINUED)

(c) **Land Registry Title Numbers of the Freehold Property owned are as follows:-**

Par Moor Road, St. Austell: CL248188; CL252468 and CL245568
 Robartes Place, St. Austell: Number not currently allocated.
 Treverbyn Road, St. Austell: CL310364 (The Hall at this site is currently of a temporary nature)
 Prideaux Road, St. Blazey: CL173505

3. **LIABILITIES – UNSECURED LOAN**

The Trust has received an interest free Loan as below. The Central G.H. Trust is a charitable Trust with parallel objectives, but serving a wider geographic area.

The Loans comprise:-

	At 05.04.2025	At 05.04.2024
	£	£
Central G.H. Trust	1,800	36,200
From Congregation Members (See also Note 12)	30,000	0
	<u>31,800</u>	<u>36,200</u>

The loans are repayable within one year.

4. **TRUSTEES' REMUNERATION AND EXPENSES**

No Trustee received any remuneration or other benefits for services rendered in this year or in the preceding period. Expenses incurred were reimbursed, if applicable, at cost, with no benefit whatsoever arising to the recipient.

5. **EMPLOYEES**

The Trust had No Employees in this year or the preceding year.

6. **VOLUNTEERS**

The Trust relies on volunteers to carry out Management, Administration and certain Maintenance work.

7. **INDEPENDENT EXAMINER'S FEES**

	Year to 05.04.2025	Year to 05.04.2024
	£	£
These were:-	1,990	1,975
	<u> </u>	<u> </u>

8. **DONATED SERVICES**

There were no donated services expended in this year or the preceding year.

9. **RESOURCES EXPENDED**

These were:-

	Year to 05.04.2025			Year to 05.04.2024
	Meeting Hall Running Costs	Other Charitable Activities	Total	
	£	£	£	£
Direct Costs	139,350	2,355	141,705	155,558
Support Costs	6,551	0	6,551	5,294
Governance Costs	1,990	0	1,990	1,975
	<u>147,891</u>	<u>2,355</u>	<u>150,246</u>	<u>162,827</u>

Full Detail is given on Page 7

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025 (CONTINUED)

10. MOVEMENTS IN FUNDS

	At 05.04.2025 £	At 05.04.2024 £
<u>Unrestricted Funds</u>		
<u>General Fund</u>		
Opening Balance	1,944,236	1,915,464
Incoming Resources	135,931	191,599
Resources Expended	(150,246)	(162,827)
Closing Balance	<u>1,929,921</u>	<u>1,944,236</u>

There were No Restricted Funds at any time in the 2 Years to 5th April 2025.

11. POST BALANCE SHEET EVENTS; CAPITAL COMMITMENTS AND FUTURE PLANS

Since the year end, following the purchase in January 2025 of the Property at Peacehaven, Prideaux Road, St. Blazey, all relevant permissions were granted and conversion to a Gospel Hall has been completed at a cost of about £16,500, and this Hall has been brought into use, in the early summer of 2025. No other significant Post Balance Sheet events have arisen or Capital Commitments entered into.

The Trust continues to look for suitable land or property to provide a further Hall for local use. Also, the construction of a permanent local Meeting Hall is envisaged on Land at Tre-Wyn, Treverbryn Road, St. Austell, in the longer term.

In the longer term, the Hall at Robartes Place, St. Austell may also be considered for sale.

12. RELATED PARTY TRANSACTIONS

(a) Payments made were as follows:-

<u>To the Business of</u>	<u>In which the following Trustee was a participator:-</u>	Year to 05.04.2025 £	Year to 05.04.2024 £
A.C. Global Ltd	Mr. Kenneth A. Glazebrook	2,820	0
Kernow Fixings Ltd	Mr. Nathan Prisgrove	95	0
Nine Group International	Mr. Karl Glazebrook	629	357
		<u> </u>	<u> </u>

The above expenses were provided at cost by the Businesses concerned, with no benefit arising thereto. Expenses were also reimbursed as stated in Note 4.

(b) Donations were received from Trustees and parties connected thereto, in the following totals:-

Year to 05.04.2025 £	Year to 05.04.2024 £
37,576	54,434
<u> </u>	<u> </u>

(c) A Loan was received from Mr. Kenneth A. Glazebrook, a Trustee, which amounted to £15,000 at 05.04.2025. The Loan is interest free and repayable upon 3 months notice, (or shorter by agreement) by either side.

St Austell Gospel Trust

Charity number: 1159509

Public Benefit and Outreach

2024/25

One of the Trust's principal activities that furthers its objects is providing a facility for the coordination of "outreach" work into the wider community.

The Trust's activities have obviously been seriously impacted by the COVID-19 pandemic . The Trust has endeavored to maintain its outreach activities as far as possible This report includes some of the things we have been engaged in.

Members of the Congregation, acting under the directions of the trustees and with their full and active encouragement, have continued with the "outreach" work which they have carried out for many years.

Gospel tracts and literature available from the Gospel Hall

The Trust maintains a display of gospel tracts, literature and Bibles in the foyer of its principal Gospel Hall and this fact is advertised on the Sign Board at the street entrance

Street Preaching

Street Preaching has been actively promoted by the Plymouth brethren for many years, at least from the 1920's, and today is enthusiastically supported by members of the St Austell Gospel Trust congregation, as we seek to follow the example set out by our Lord Jesus Christ (Luke ch4 v17-20)

The essential activity of publicly preaching the name of Jesus and God's wonderful Gospel indiscriminately, gives joy and encouragement to our daily lives; as having personally proved the tangible benefit and immense improvement believing in Jesus brings, we seek to highlight the availability of Jesus to all mankind.

Currently the main chosen location is in Holmbush Square.

Street preachings have been held here since around 2013. Romans 10v13; "For everyone whosoever, who shall call on the name of the Lord, shall be saved"

The aim of the street preaching is not to recruit additional members for the Plymouth Brethren but to present eternal salvation as available to all men by faith in Jesus Christ and His blood and His work of atonement.

At least 2 person attend the preaching and during the preaching gospel tracts are distributed. On average 10 tracts are distributed on each occasion. Over 40 Preachers from the community regularly preach.

Rapid Relief Team

Our Mission



To serve people with care & compassion in their time of need.

Our Vision



For the Plymouth Brethren Christian Church to express Christian principles of care and compassion, by way of benevolent relief to people in need.

Our Values



Global Team | Community Care
| Compassion | Consistency

1. Blue Light Day Devon & Cornwall Police (3 July 2024) (3PR2397)





‘So if there was a fire in my house, someone can help put it out for me?’

This was a genuine and heartfelt question asked by a person with a learning disability at last year’s Blue Light Day – a powerful reminder of why breaking down barriers can help to save lives.

It’s also an opportunity for the emergency services to learn more about how they can best support individuals with learning disabilities and autism.

This year, it brought together representatives from Devon & Cornwall Police, Cornwall Fire and Rescue Service, the NHS and the wider blue light family, including the RNLI, Coastguard, Search and Rescue, Blood Bikes as well as charities and local organisations.

RRT was actively involved in providing hot food and cold drinks to over 150 visitors and emergency personnel. Whilst the food was charged for, all of the proceeds was then donated to the Blue Light fund.

2. Helifest Cornwall Air Ambulance (6 July 2024) (3PR2528)





“Helifest not only raises awareness of our lifesaving work here at Cornwall Air Ambulance, and of the other emergency services, but it also helps to raise the vital funds needed to keep your helicopter flying.

RRT provided hot food and cold drinks to organisers, volunteers, staff and emergency workers at the event.

Additional events attended

3. Looe Holiday Park Devon and Cornwall Police (10 July 2024) - 3RE2633 - (No images)
4. St Cleer Primary School Devon and Cornwall Police (4 October 2024) 3RE2800 - (No images)
4. Missing Person at Eden Project Devon & Cornwall Police (5 Nov 2024) (3RE2840) - (No images)
5. Missing Person at Hell's Mouth Devon & Cornwall Police (29 Nov 2024) (3RE2866) - (No Images)

RRT volunteers from the St Austell congregation were actively involved in providing refreshments and support to the emergency personnel involved at the above events.

Further events are planned for 2025, alongside support to a homeless shelter and food bank.

We are open to further suggestions from the congregation which we will review and then put forward for approval at one of our regular trustee meetings.

Accounts

ST. AUSTELL GOSPEL TRUST
Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 5th April 2024

ST. AUSTELL GOSPEL TRUST
YEAR ENDED 5TH APRIL 2024

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ST. AUSTELL GOSPEL TRUST
REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 5TH APRIL 2024

CHARITY NAME

St. Austell Gospel Trust

REGISTERED CHARITY NUMBER

1159509

TRUSTEES

Mr. Karl Glazebrook (Chair)
Mr. Kenneth A. Glazebrook
Mr. Bruce Munn
Mr. Nathan Prisgrove
Mr. Nigel M. Welch

TREASURER

Mr. Nigel M. Welch

PRINCIPAL ADDRESS

C/O Mr. Nigel M. Welch
2 Penwithick Road,
St. Austell,
Cornwall,
PL26 8UG

INDEPENDENT EXAMINER

Keith F. Pavey,
Broadoak Accounting Services,
6 The Oaks,
Wembdon Rise,
Bridgwater,
Somerset,
TA6 7QL.

BANKERS

Lloyds Bank P.l.c.,
Unit 14, White River PLC Shopping Centre,
St. Austell,
Cornwall,
PL25 5AZ.

SOLICITORS

Coodes LLP.,
Solicitors,
8 Market Street,
St. Austell,
Cornwall,
PL25 4BB.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2024

The Trustees present their Report along with the Financial Statements of the Charity for the Year Ended 5th April 2024. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 9 - 10 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is controlled by a Deed of Trust, and constitutes an Unincorporated Charity.

The St. Austell Gospel Trust is constituted by a Deed of Trust dated 16th April 1982, subsequent amending Deeds, and most recently by a Deed of Variation dated 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 5th December 2014 under Charity Registration Number: 1159509.

Recruitment and Appointment of New Trustees

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, nor in the preceding financial year.

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

Wider Network

The Trustees maintain informal links with Trustees of similar 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.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2024 (CONTINUED)

Main Activities and achievements

The Trust provides and maintains four 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 their website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The Trust's main achievements this year have been to repay further amounts of borrowing and to maintain the Gospel Halls for the continuing use of the congregation and visitors. It has also encouraged works by the congregation, as described below.

Meetings

Meetings normally held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 250 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 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 main hall and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

Members of the congregation normally participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers and to be handed out to interested members of the public. Such preaching have taken place in the year on a weekly basis.

In addition, members of the congregation have undertaken public benefit and outreach work in accord with the Public Benefit Report attached.

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

1. We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2)
2. We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).
3. We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2024 (CONTINUED)

Spreading the Gospel message and the life of a Christian (Continued)

4. The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
5. Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

Volunteers

St. Austell Gospel Trust relies on volunteers to carry out the management, administration and, where appropriate, general maintenance work. The Trust has no paid staff or paid Trustees.

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with complementary objectives. Gift aid is also claimed on relevant gifts.

Financial review

Financial position

In the Year ended 5th April 2024, the Trust had a surplus amounting to £28,772 of Incoming Resources against Resources Expended (after Depreciation charged of £91,687).

Total voluntary Income received this Year was £178,309 compared to £116,769 in the Year to 5th April 2023. Monies held on Bank Accounts at the year end totalled £400,008.

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. This is based on the charity's size and the level of financial commitments. The Trustees have a programme of raising further funds by way of donations and collections, and if necessary loans, in order to fund intended projects, and to facilitate repayment of existing lending. The congregation is kept regularly informed of needs accordingly, which can be raised on appeal.

Free reserves at the year end were £375,142. The level of Reserves held is in view of further Local Hall acquisitions as referred to under the next heading.

Plans for Future Periods

The Trust plans to continue all the current activities. At the Par Moor Road site a section of land is to be sold off for £20,000, in the near future.

The Trustees have been actively looking for opportunities to purchase a property or land for further Local Hall use, and have an offer accepted to acquire a property for £440,000 for adaptation for such purpose subject to planning permission and other approvals.

Also, the construction of a permanent local Meeting Hall is envisaged on Land at Tre-Wyn, Treverbyn Road, St. Austell, in the longer term.

In the longer term, the Hall at Robartes Place, St. Austell may also be considered for sale.

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.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2024 (CONTINUED)

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual 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, 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

Trustee

Date: Nigel Welch

THE INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ST. AUSTELL GOSPEL TRUST
FOR THE YEAR ENDED 5TH APRIL 2024

I report to the Trustees on my examination of the accounts of St. Austell Gospel Trust for the year ended 5th April 2024, which are set out on pages 7 to 13, and on the Trustees' Report for the year comprising Pages 2 to 5.

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 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 at 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.



Keith F. Pavey,
Broadoak Accounting Services,
6 The Oaks,
Wembdon Rise,
Bridgwater,
Somerset, TA6 7QL.

Date: 24th September 2024.

ST. AUSTELL GOSPEL TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2024

<u>ALL ITEMS RELATE TO UNRESTRICTED FUNDS</u>	Notes	Year to <u>05.04.2024</u> £	Year to <u>05.04.2023</u> £
<u>INCOME FROM</u>			
Collections and Donations (Excl. Gift-Aided)		89,940	46,770
Contributions from the Congregation		39,000	36,500
Gift-Aid Donations		37,864	25,050
Tax Refunds on Gift-Aid		9,466	6,262
Payroll Giving		2,039	2,187
Rent Receivable		750	0
Burial Fees		8,900	0
Interest Received		3,640	578
<u>TOTAL INCOMING RESOURCES</u>		<u>191,599</u>	<u>117,347</u>
<u>RESOURCES EXPENDED</u>	9		
<u>MEETING HALL RUNNING COSTS</u>			
Water and Sewerage		618	542
Light and Heat		19,446	18,125
Repairs, Cleaning and Consumables		29,863	17,593
First Aid Costs		0	680
Telephone and Internet		1,228	1,099
Insurance		3,505	2,748
Professional Expenses and Training		955	1,581
Burial Costs		2,930	275
Sundry Expenses		476	201
Depreciation		91,687	92,442
		<u>150,708</u>	<u>135,286</u>
<u>OTHER CHARITABLE ACTIVITIES</u>			
Support incl. Other Congregations		0	8,050
Congregation Health Support		3,905	6,106
Bibles and Publications		945	0
<u>GOVERNANCE AND SUPPORT COSTS</u>			
Accountancy and Independent Examiner		1,975	1,940
Book-Keeping		665	965
Professional Support		1,818	2,593
Stationery and Computer Costs		2,811	2,445
<u>TOTAL RESOURCES EXPENDED</u>		<u>162,827</u>	<u>157,385</u>
<u>NET SURPLUS(DEFICIT) FOR THE YEAR</u>		<u>28,772</u>	<u>(40,038)</u>
<u>TOTAL FUNDS BROUGHT FORWARD</u>		<u>1,915,464</u>	<u>1,955,502</u>
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>1,944,236</u>	<u>1,915,464</u>

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

ST. AUSTELL GOSPEL TRUST
BALANCE SHEET AS AT 5TH APRIL 2024

	Notes	As at 05.04.2024 £	As at 05.04.2023 £
<u>TANGIBLE FIXED ASSETS</u>	1.5 & 2		
<u>Freehold Property and Land</u>			
At Par Moor Road, St. Austell		1,287,355	1,366,195
At Robartes Place, St. Austell		199,079	204,795
At Tre Wyn, Treverbyn Road, St. Austell		65,909	68,196
<u>Portacabin Building</u>		8,879	11,099
<u>Furniture, Fittings and Equipment</u>		7,872	10,137
<u>Total Fixed Assets</u>		<u>1,569,094</u>	<u>1,660,422</u>
<u>CURRENT ASSETS</u>			
Stock of Fuel		695	725
Debtors		10,453	2,092
Prepayments		6,261	6,510
Bank Accounts		400,008	339,626
		<u>417,417</u>	<u>348,953</u>
<u>LESS: CURRENT LIABILITIES – Due within One Year</u>			
Creditors		1,322	6,098
Accruals		4,753	2,713
Unsecured Loan	3	36,200	49,000
		<u>42,275</u>	<u>57,811</u>
<u>NET CURRENT ASSETS</u>		<u>375,142</u>	<u>291,142</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>1,944,236</u>	<u>1,951,564</u>
<u>LESS: LIABILITIES DUE AFTER MORE THAN ONE YEAR</u>			
Unsecured Loan	3	0	(36,100)
<u>NET ASSETS</u>		<u>1,944,236</u>	<u>1,915,464</u>
Represented by:-			
<u>FUNDS – UNRESTRICTED FUNDS</u>	1.7		
Opening Balance		1,915,464	1,955,502
Net Surplus (Deficit) for the Year		28,772	(40,038)
<u>Closing Balance</u>		<u>1,944,236</u>	<u>1,915,464</u>

The Unaudited Financial Statements were approved and authorised for issue by the Trustees of St. Austell Gospel Trust on the undermentioned date, and were signed on their behalf by

Nigel Welch

Trustee 21st October 2024 Date

The Notes on Pages 9 to 13 form a part of these Financial Statements.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

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

The functional currency of the Charity is Sterling (£).

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

1.2 Incoming Resources

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 donations to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to the St. Austell Gospel Trust is considered to be equal to market value which would be paid were the services formally procured. Investment Income is accounted for on a receivable basis.

1.3 Resources Expended

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

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

1.4 Governance and Support costs

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

1.5 Tangible Fixed Assets and Depreciation

Freehold Property

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

Freehold Property – Par Moor Road	5% per annum – Straight line basis
– Robartes Place	3% per annum – Straight line basis
– Treverbyn Road	10% per annum – Straight line basis
Portacabin Building	20% per annum – Straight line basis
Furniture, Fittings and Equipment	25% per annum – Reducing balance basis

1.6 Taxation

The Trust is a registered Charity and is not liable to United Kingdom taxation on charitable activities, provided Income falls within the Charitable exemptions and is spent on charitable purposes.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2024 (CONTINUED)

1. ACCOUNTING POLICIES (CONTINUED)

1.7 Funds

The General Unrestricted Fund is free for the Trustees to use for any purpose in furtherance of the Trust's charitable objects. There were no Funds restricted to specific purposes.

1.8 Going Concern

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

2. TANGIBLE FIXED ASSETS

(a) This Comprises:-

	Freehold Land and Property	Portacabin Building	Furniture, Fittings and Equipment	Total
<u>COST</u>	£	£	£	£
As at 06.04.2023	2,518,409	22,199	155,358	2,695,966
Additions in Year	0	0	359	359
As at 05.04.2024	2,518,409	22,199	155,717	2,696,325
<u>DEPRECIATION</u>				
As at 06.04.2023	879,223	11,100	145,221	1,035,544
Charge for Year	86,843	2,220	2,624	91,687
As at 05.04.2024	966,066	13,320	147,845	1,127,231
<u>NET BOOK VALUE</u>				
As at 05.04.2024	1,552,343	8,879	7,872	1,569,094
As at 05.04.2023	1,639,186	11,099	10,137	1,660,422

(b) The Book Value of Freehold Land and Property is summarised as:-

	Meeting Hall Par Moor Road, St. Austell	Meeting Hall Robartes Place, St. Austell	Meeting Hall Treverbyn Road St. Austell	Total
<u>COST</u>	£	£	£	£
As at 06.04.2023 and As at 05.04.2024	2,174,952	250,523	92,934	2,518,409
<u>DEPRECIATION</u>				
As at 06.04.2023	808,757	45,728	24,738	879,223
Charge for Year	78,840	5,716	2,287	86,843
As at 05.04.2024	887,597	51,444	27,025	966,066
<u>NET BOOK VALUE</u>				
As at 05.04.2024	1,287,355	199,079	65,909	1,552,343
As at 05.04.2023	1,366,195	204,795	68,196	1,639,186

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2024 (CONTINUED)

(c) **Land Registry Title Numbers of the Freehold Property owned are as follows:-**

Par Moor Road, St. Austell: CL248188; CL252468 and CL245568
 Robartes Place, St. Austell: Number not currently allocated.
 Treverbyn Road, St. Austell: CL310364 (The Hall at this site is currently of a temporary nature)

3. **LIABILITIES – UNSECURED LOAN**

The Trust has received an interest free Loan as below. The Central G.H. Trust is a charitable Trust with parallel objectives, but serving a wider geographic area.

The Loan comprises:-

	At 05.04.2024	At 05.04.2023
	£	£
Central G.H. Trust	36,200	85,100

The above lending is subject to repayment as follows

Within One Year	36,200	49,000
In Years 2 to 5	0	36,100
	36,200	85,100

4. **TRUSTEES' REMUNERATION AND EXPENSES**

No Trustee received any remuneration or other benefits for services rendered in this year or in the preceding period. Expenses incurred were reimbursed, if applicable, at cost, with no benefit whatsoever arising to the recipient.

5. **EMPLOYEES**

The Trust had No Employees in this year or the preceding year.

6. **VOLUNTEERS**

The Trust relies on volunteers to carry out Management, Administration and certain Maintenance work.

7. **INDEPENDENT EXAMINER'S FEES**

	Year to 05.04.2024	Year to 05.04.2023
	£	£
These were:-	1,975	1,940

8. **DONATED SERVICES**

There were no donated services expended in this year or the preceding year.

9. **RESOURCES EXPENDED**

These were:-

	Meeting Hall Running Costs	Other Charitable Activities	Total	Year to 05.04.2023
	£	£	£	£
Direct Costs	150,708	4,850	155,558	149,442
Support Costs	5,294	0	5,294	6,003
Governance Costs	1,975	0	1,975	1,940
	157,977	4,850	162,827	157,385

Full Detail is given on Page 7

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2024 (CONTINUED)

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

A Designated Fund was previously established but had been discontinued by 5th April 2023, as its purpose had been fulfilled.

The Net Assets related wholly to the General Unrestricted Fund both at 5th April 2024 and 5th April 2023. There was no Restricted Funds at any time in the 2 years to 5th April 2024.

11. MOVEMENTS IN FUNDS

	Opening <u>Balance</u> £	Incoming <u>Resources</u> £	Resources <u>Expended</u> £	Transfer <u>between Funds</u> £	Closing <u>Balance</u> £
<u>YEAR TO 5TH APRIL 2024</u>					
<u>Unrestricted Funds</u>					
General Fund	1,915,464	191,599	(162,827)	0	1,944,236
Total Funds	1,915,464	191,599	(162,827)	0	1,944,236
<u>YEAR TO 5TH APRIL 2023</u>					
<u>Unrestricted Funds</u>					
General Fund	1,943,087	117,347	(149,335)	4,365	1,915,464
Designated Fund	12,415	0	(8,050)	(4,365)	0
Total Funds	1,955,502	117,347	(157,385)	0	1,915,464

There were No Restricted Funds at any time in the 2 Years to 5th April 2024.

12. POST BALANCE SHEET EVENTS; CAPITAL COMMITMENTS AND FUTURE PLANS

No significant Post Balance Sheet Events have arisen, and no Capital Commitments have been entered into except for the sale of a section of land at the Par Moor Road site for £20,000 in the near future.

The Trustees have been actively looking for opportunities to purchase a property or land for further Local Hall use, and have an offer accepted to acquire a property for £440,000 for adaptation for such purpose subject to planning permission and other approvals.

Also, the construction of a permanent Meeting Hall is envisaged on Land at Tre-Wyn, Trevelyan Road, St. Austell, in the longer term.

In the longer term, the Hall at Robartes Place St. Austell may also be considered for sale.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2024 (CONTINUED)

13. RELATED PARTY TRANSACTIONS

Payments made (excluding very trivial items) were as follows:-

<u>To the Business of</u>	<u>In which the following Trustee was a participator:-</u>	<u>Year to 05.04.2024</u> £	<u>Year to 05.04.2023</u> £
Kernow Fixings Ltd	Mr. Nathan Prisgrove	0	412
Nine Group International	Mr. Karl Glazebrook	357	0

The above expenses were provided at cost or trade value by the Businesses concerned.
 Expenses were also reimbursed as stated in Note 4.

Donations were received from Trustees and parties connected thereto, in the following totals:-

<u>Year to 05.04.2024</u> £	<u>Year to 05.04.2023</u> £
54,434	36,902

StAustell
GospelTrust

St Austell Gospel Hall Trust
Public Benefit & Outreach
2022-2024

One of the Trust's principal activities that furthers its objects is providing a facility for the coordination of "outreach" work into the wider community.

The Trust's activities have obviously been seriously impacted by the COVID-19 pandemic. The Trust has endeavored to maintain its outreach activities as far as possible. **This report will include some of the things we have been engaged in.**

Members of the Congregation, acting under the directions of the trustees and with their full and active encouragement, have continued with the "outreach" work which they have carried out for many years.

Gospel tracts and literature available from the Gospel Hall

The Trust maintains a display of gospel tracts, literature and Bibles in the foyer of its principal Gospel Hall and this fact is advertised on the Sign Board at the street entrance.

Street preaching's and Tract Distribution

During 2022 we resumed our long-standing committal to the Open-Air Preaching's. In general, the street preaching is conducted twice a week in Holmbush square, at least 3 people attend the preaching and during the preaching gospel tracts are distributed. On average, 10 tracts are distributed on each occasion. Over 40 Preachers from the community regularly preach.

Contact and Support to the "Wider Community":

Some members of our Congregation assisted the **Rapid Relief Team** charity in the following work, demonstrating 'Compassion in Action':

1. *Event ID: 3PR1342*

Helifest | Cornwall Air Ambulance - 16th July 2022

In July of 2022, the St Austell Rapid Relief Team, assisted Cornwall Air Ambulance at Helifest, serving over 75 Meals from the Iconic Red Tent.



2. *Event ID: 3PR1344*

Blue Light Day - 6th July 2022

In July 2022, the St Austell Rapid Relief Team supported the Emergency Services at the annual Blue Light Day event.

This event, held every July, allows individuals with disabilities to meet with the Emergency Services.

The St Austell Rapid Relief Team served hot food and drinks to over 150 attendees.



3. Event ID: 3PR1345

Newquay Airport Multi Agency Exercise Support - 19th March 2022

On the 19th March 2022, the St Austell Rapid Relief Team supported a simulated Plane Crash Event.



4. Event ID: 3RE1480

Devon & Cornwall Police - Response to Illegal Rave - 4th Jun 2022

On the 4th June, the St Austell Rapid Relief Team received a request at 2pm to support the Police attending a remote location to prevent further members of the public from accessing an illegally organised music event.

5. Event ID: 3PR1500

BHF - Penadlake Gardens Open Day - 11th June 2022

The St Austell Rapid Relief Team supported the British Heart Foundation Charity Day. Located at a private garden, which was opened to the public. Burger Meals and Hot Drinks were served from the Iconic Red Tent.



6. Event ID: 3PR1501

Cornwall Fire & Rescue - Open Day - 27th Aug 2022

This was an Open Day at the Tolvaddon Fire Headquarters, raising public awareness and funds for the Firefighters Charity.

The Rapid Relief Team assisted this event, serving Burger Meals & Hot Drinks.

Rapid Relief Team - 2023 Events

1. Event ID: 3PR1671

Blue Light Day - 5th July 2023

On July 5th 2023, the St Austell Region 3 team supported the Blue Light Services, providing the iconic RRT Burger Meal along with Drinks and other refreshments. The Blue Light Day is an event for the disabled, to meet the emergency services.



2. Event ID: 3PR1767

CHSW - Ride for Precious Lives - 7th July 2023

On July 7th 2023, RRT provided breakfast for cyclists raising funds for Children's Hospice South West, who care for children in life threatening conditions.

An event which was very successful, and we received a great testimonial from CHSW:

"RRT's support on July 7th, made a big difference to our fundraising cycling event. Their team provided a delicious breakfast for the cyclists, helping to ensure a successful day. We're truly grateful for their generosity and commitment to our cause."



3. Event ID: 3PR2176

CHSW - Santas' on a Bike - 2nd December 2023

On December 2nd, 2023, we supported a group of bikers dressed as Santa Claus, who were raising funds for Children's Hospice South West. RRT provided hot soup and refreshments to over 100 bikers, making it a very successful event.

"RRT's support at the 'Santa's on a Bike event' was a massive success. Their hot soup and refreshments were a huge hit with the bikers, creating a welcoming atmosphere and contributing to the event's success. We're truly grateful for their generosity." - Children's Hospice South West.



We are open to further suggestions from the congregation which we will review and then put forward for approval at one of our regular trustee meetings.

Accounts

Charity Registration No: 1159509

ST. AUSTELL GOSPEL TRUST
Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 5th April 2023

ST. AUSTELL GOSPEL TRUST
YEAR ENDED 5TH APRIL 2023

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ST. AUSTELL GOSPEL TRUST
REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 5TH APRIL 2023

<u>CHARITY NAME</u>	St. Austell Gospel Trust
<u>REGISTERED CHARITY NUMBER</u>	1159509
<u>TRUSTEES</u>	Mr. Karl Glazebrook (Chair) Mr. Kenneth A. Glazebrook Mr. Bruce Munn Mr. Nathan Prisgrove Mr. Nigel M. Welch
<u>TREASURER</u>	Mr. Nigel M. Welch
<u>PRINCIPAL ADDRESS</u>	C/O Mr. Nigel M. Welch 2 Penwithick Road, St. Austell, Cornwall, PL26 8UG
<u>INDEPENDENT EXAMINER</u>	Keith F. Pavey, Broadoak Accounting Services, 6 The Oaks, Wembdon Rise, Bridgwater, Somerset, TA6 7QL.
<u>BANKERS</u>	Lloyds Bank P.I.c., Unit 14, White River PLC Shopping Centre, St. Austell, Cornwall, PL25 5AZ.
<u>SOLICITORS</u>	Coodes LLP., Solicitors, 8 Market Street, St. Austell, Cornwall, PL25 4BB.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2023

The Trustees present their Report along with the Financial Statements of the Charity for the Year Ended 5th April 2023. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 9 - 10 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is controlled by a Deed of Trust, and constitutes an Unincorporated Charity.

The St. Austell Gospel Trust is constituted by a Deed of Trust dated 16th April 1982, subsequent amending Deeds, and most recently by a Deed of Variation dated 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 5th December 2014 under Charity Registration Number: 1159509.

Recruitment and Appointment of New Trustees

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, nor in the preceding financial year.

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

Wider Network

The Trustees maintain informal links with Trustees of similar 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.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2023 (CONTINUED)

Main Activities and achievements

The Trust provides and maintains four 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 their website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The Trust's main achievements this year have been to repay further amounts of borrowing and to maintain the Gospel Halls for the continuing use of the congregation and visitors. It has also encouraged works by the congregation, as described below.

The Trustees had also established an Emergency Needs fund for the duration of the coronavirus pandemic and any resultant economic downturn. This had provided limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household. The Trust had appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants. By the year end the purpose of the fund was regarded as fulfilled and it has therefore been discontinued with the unexpended balance being added back to the General Fund.

Meetings

Meetings normally held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 250 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 times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

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

With the easing of the previous Coronavirus restrictions, the use of the Gospel Halls was largely resumed, subject to ongoing care as to the necessary safety considerations.

Spreading the Gospel message and the life of a Christian

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

Members of the congregation normally participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers and to be handed out to interested members of the public. Such preachings previously took place twice a week, and had been curtailed due to the pandemic, but conditions permitted resumption during the year, on a weekly basis from August 2022.

In addition, members of the congregation have undertaken public benefit and outreach work in accord with the Public Benefit Report attached.

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

1. We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2)

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2023 (CONTINUED)

Spreading the Gospel message and the life of a Christian (Continued)

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

Volunteers

St. Austell Gospel Trust relies on volunteers to carry out the management, administration and, where appropriate, general maintenance work. The Trust has no paid staff or paid Trustees.

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with complementary objectives. Gift aid is also claimed on relevant gifts.

Financial review

Financial position

In the Year ended 5th April 2023, the Trust had a deficit amounting to £31,988 of Incoming Resources against Resources Expended on General Fund (after Depreciation charged of £92,442). There was a deficit in the year on the Designated Fund of £8,050, resulting in a net Fund Balance of £4,365 which has now been added back to the General Fund. Total voluntary Income received this Year was £116,769 compared to £125,991 in the Year to 5th April 2022. Monies held on Bank Accounts at the year end totalled £339,626.

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. This is based on the charity's size and the level of financial commitments. The Trustees have a programme of raising further funds by way of donations and collections, and if necessary loans, in order to fund intended projects, and to facilitate repayment of existing lending. The congregation is kept regularly informed of needs accordingly.

Free reserves at the year end were £291,142. The level of Reserves held is in view of further Local Hall acquisitions as referred to under the next heading.

Plans for Future Periods

The Trust plans to continue all the current activities. At the Par Moor Road site a section of land is to be sold off for £20,000.

The Trustees are actively looking for opportunities to purchase a property or land for further Local Hall use.

Also, the construction of a permanent local Meeting Hall is envisaged on Land at Tre-Wyn, Treverbyn Road, St. Austell, over a time scale of 4 to 6 years. Further Local Halls could cost £475,000 approximately per hall at current prices.

In the longer term, the Hall at Robartes Place, St. Austell may also be considered for sale.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2023 (CONTINUED)

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual 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, 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

Trustee

Date: Nigel Welch

THE INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ST. AUSTELL GOSPEL TRUST
FOR THE YEAR ENDED 5TH APRIL 2023

I report to the Trustees on my examination of the accounts of St. Austell Gospel Trust for the year ended 5th April 2023, which are set out on pages 7 to 13, and on the Trustees' Report for the year comprising Pages 2 to 5.

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 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 at 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.



Keith F. Pavey,
Broadoak Accounting Services,
6 The Oaks,
Wembdon Rise,
Bridgwater,
Somerset, TA6 7QL.

Date: 24th July 2023

ST. AUSTELL GOSPEL TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2023

<u>ALL ITEMS RELATE TO UNRESTRICTED FUNDS</u>	<u>Year to 05.04.2023</u>			<u>Year to 05.04.2022</u>
	<u>General Fund</u> £	<u>Designated Fund</u> £	<u>Total</u> £	<u>Total</u> £
<u>INCOME FROM</u>				
Collections and Donations (Excl. Gift-Aided)	46,770		46,770	44,605
Contributions from the Congregation	36,500		36,500	44,000
Gift-Aid Donations	25,050		25,050	26,886
Tax Refunds on Gift-Aid	6,262		6,262	6,721
Payroll Giving	2,187		2,187	2,829
Gifts - Other Church Gatherings	0		0	950
Burial Fees	0		0	4,950
Other Income	0		0	500
Interest Received	578		578	26
<u>TOTAL INCOMING RESOURCES</u>	117,347	0	117,347	131,467
<u>RESOURCES EXPENDED</u>	Note 9			
<u>MEETING HALL RUNNING COSTS</u>				
Water and Sewerage	542		542	527
Light and Heat	18,125		18,125	7,918
Repairs, Cleaning and Consumables	17,593		17,593	17,240
First Aid Costs	680		680	0
Telephone and Internet	1,099		1,099	759
Insurance	2,748		2,748	2,342
Professional Expenses	1,581		1,581	1,117
Burial Ground Costs	275		275	2,910
Sundry Expenses	201		201	503
Depreciation	92,442		92,442	93,151
	135,286	0	135,286	126,507
<u>OTHER CHARITABLE ACTIVITIES</u>				
Support incl. Other Congregations	0	8,050	8,050	9,050
Congregation Health Support	6,106		6,106	0
Charitable Donation	0		0	250
<u>GOVERNANCE AND SUPPORT COSTS</u>				
Accountancy and Independent Examiner	1,940		1,940	1,836
Book-Keeping	965		965	282
Professional Support	2,593		2,593	1,470
Stationery and Computer Costs	2,445		2,445	3,046
<u>TOTAL RESOURCES EXPENDED</u>	149,335	8,050	157,385	142,441
<u>NET SURPLUS(DEFICIT) FOR THE YEAR</u>	(31,988)	(8,050)	(40,038)	(10,974)
<u>TRANSFER BETWEEN FUNDS</u>	4,365	(4,365)	0	0
<u>TOTAL FUNDS BROUGHT FORWARD</u>	1,943,087	12,415	1,955,502	1,966,476
<u>TOTAL FUNDS CARRIED FORWARD</u>	1,915,464	0	1,915,464	1,955,502

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

ST. AUSTELL GOSPEL TRUST
BALANCE SHEET AS AT 5TH APRIL 2023

	Notes	As at <u>05.04.2023</u> £	As at <u>05.04.2022</u> £
<u>TANGIBLE FIXED ASSETS</u>	1.5 & 2		
<u>Freehold Property and Land</u>			
At Par Moor Road, St. Austell		1,366,195	1,445,035
At Robartes Place, St. Austell		204,795	210,511
At Tre Wyn, Treverbyn Road, St. Austell		68,196	70,483
<u>Portacabin Building</u>		11,099	13,319
<u>Furniture, Fittings and Equipment</u>		10,137	12,382
<u>Total Fixed Assets</u>		<u>1,660,422</u>	<u>1,751,730</u>
<u>CURRENT ASSETS</u>			
Stock of Fuel		725	740
Debtors		2,092	8,904
Prepayments		6,510	4,747
Bank Accounts		339,626	324,986
		<u>348,953</u>	<u>339,377</u>
<u>LESS: CURRENT LIABILITIES – Due within One Year</u>			
Creditors		6,098	2,907
Accruals		2,713	2,298
Unsecured Loan	3	49,000	45,300
		<u>57,811</u>	<u>50,505</u>
<u>NET CURRENT ASSETS</u>		<u>291,142</u>	<u>288,872</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>1,951,564</u>	<u>2,040,602</u>
<u>LESS: LIABILITIES DUE AFTER MORE THAN ONE YEAR</u>			
Unsecured Loan	3	(36,100)	(85,100)
<u>NET ASSETS</u>		<u>1,915,464</u>	<u>1,955,502</u>
Represented by:-			
<u>FUNDS – UNRESTRICTED FUNDS</u>	1.7		
General Fund		1,915,464	1,943,087
Designated Fund		0	12,415
<u>Closing Balance</u>		<u>1,915,464</u>	<u>1,955,502</u>

The Unaudited Financial Statements were approved and authorised for issue by the Trustees of St. Austell Gospel Trust on the undermentioned date, and were signed on their behalf by

Nigel Welch

Trustee

04.11.2023

Date

The Notes on Pages 9 to 13 form a part of these Financial Statements.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

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

The functional currency of the Charity is Sterling (£).

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

1.2 Incoming Resources

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 donations to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to the St. Austell Gospel Trust is considered to be equal to market value which would be paid were the services formally procured. Investment Income is accounted for on a receivable basis.

1.3 Resources Expended

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

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

1.4 Governance and Support costs

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

1.5 Tangible Fixed Assets and Depreciation

Freehold Property

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

Freehold Property – Par Moor Road	5% per annum – Straight line basis
– Robartes Place	3% per annum – Straight line basis
– Treverbyn Road	10% per annum – Straight line basis
Portacabin Building	20% per annum – Straight line basis
Furniture, Fittings and Equipment	25% per annum – Reducing balance basis

1.6 Taxation

The Trust is a registered Charity and is not liable to United Kingdom taxation on charitable activities, provided Income falls within the Charitable exemptions and is spent on charitable purposes.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023 (CONTINUED)

1. ACCOUNTING POLICIES (CONTINUED)

1.7 Funds

The General Unrestricted Fund is free for the Trustees to use for any purpose in furtherance of the Trust's charitable objects. A Designated Fund had been established for which relevant figures are stated on page 7. By the year end the purpose of the fund was regarded as fulfilled, and it has therefore been discontinued with the unexpended balance being added back to the General Unrestricted Fund.

1.8 Going Concern

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

2. TANGIBLE FIXED ASSETS

(a) This Comprises:-

	Freehold Land and Property	Portacabin Building	Furniture, Fittings and Equipment	Total
<u>COST</u>	£	£	£	£
As at 06.04.2022	2,518,409	22,199	154,224	2,694,832
Additions in Year	0	0	1,134	1,134
As at 05.04.2023	2,518,409	22,199	155,358	2,695,966
<u>DEPRECIATION</u>				
As at 06.04.2022	792,380	8,880	141,842	943,102
Charge for Year	86,843	2,220	3,379	92,442
As at 05.04.2023	879,223	11,100	145,221	1,035,544
<u>NET BOOK VALUE</u>				
As at 05.04.2023	1,639,186	11,099	10,137	1,660,422
As at 05.04.2022	1,726,029	13,319	12,382	1,751,730

(b) The Book Value of Freehold Land and Property is summarised as:-

	Meeting Hall Par Moor Road, St. Austell	Meeting Hall Robartes Place, St. Austell	Meeting Hall Treverbyn Road St. Austell	Total
<u>COST</u>	£	£	£	£
As at 06.04.2022 and As at 05.04.2023	2,174,952	250,523	92,934	2,518,409
<u>DEPRECIATION</u>				
As at 06.04.2022	729,917	40,012	22,451	792,380
Charge for Year	78,840	5,716	2,287	86,843
As at 05.04.2023	808,757	45,728	24,738	879,223
<u>NET BOOK VALUE</u>				
As at 05.04.2023	1,366,195	204,795	68,196	1,639,186
As at 05.04.2022	1,445,035	210,511	70,483	1,726,029

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023 (CONTINUED)

(c) **Land Registry Title Numbers of the Freehold Property owned are as follows:-**

Par Moor Road, St. Austell: CL248188; CL252468 and CL245568
 Robartes Place, St. Austell: Number not currently allocated.
 Treverbyn Road, St. Austell: CL310364 (The Hall at this site is currently of a temporary nature)

3. **LIABILITIES – UNSECURED LOAN**

The Trust has received an interest free Loan as below. The Central G.H. Trust is a charitable Trust with parallel objectives, but serving a wider geographic area.

The Loan comprises:-

	At 05.04.2023	At 05.04.2022
	£	£
Central G.H. Trust	85,100	130,400

The above lending is subject to repayment as follows

Within One Year	49,000	45,300
In Years 2 to 5	36,100	85,100
	85,100	130,400

4. **TRUSTEES' REMUNERATION AND EXPENSES**

No Trustee received any remuneration or other benefits for services rendered in this year or in the preceding period. Expenses incurred were reimbursed, if applicable, at cost, with no benefit whatsoever arising to the recipient.

5. **EMPLOYEES**

The Trust had No Employees in this year or the preceding year.

6. **VOLUNTEERS**

The Trust relies on volunteers to carry out Management, Administration and certain Maintenance work.

7. **INDEPENDENT EXAMINER'S FEES**

	Year to 05.04.2023	Year to 05.04.2022
	£	£
These were:-	1,940	1,836

8. **DONATED SERVICES**

There were no donated services expended in this year or the preceding year.

9. **RESOURCES EXPENDED**

	<u>Year to 05.04.2023</u>			<u>Year to 05.04.2022</u>
These were:-	Meeting Hall Running Costs	Other Charitable Activities	Total	
	£	£	£	£
Direct Costs	135,286	14,156	149,442	135,807
Support Costs	6,003	0	6,003	4,798
Governance Costs	1,940	0	1,940	1,836
	143,229	14,156	157,385	142,441

Full Detail is given on Page 7

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023 (CONTINUED)

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Unrestricted Fund £	Designated Fund £	Total Funds £
AS AT 5TH APRIL 2023			
Tangible Fixed Assets	1,660,422	0	1,660,422
Current Assets	348,953	0	348,953
Current Liabilities	(57,811)	0	(57,811)
Liabilities Due after More than One Year	(36,100)	0	(36,100)
Total Funds	1,915,464	0	1,915,464
AS AT 5TH APRIL 2022			
Tangible Fixed Assets	1,751,730	0	1,751,730
Current Assets	326,962	12,415	339,377
Current Liabilities	(50,505)	0	(50,505)
Liabilities Due after More than One Year	(85,100)	0	(85,100)
Total Funds	1,943,087	12,415	1,955,502

There were No Restricted Funds at any time in the 2 Years to 5th April 2023.

11. MOVEMENTS IN FUNDS

	Opening Balance £	Incoming Resources £	Resources Expended £	Transfer between Funds £	Closing Balance £
YEAR TO 5TH APRIL 2023					
Unrestricted Funds					
General Fund	1,943,087	117,347	(149,335)	4,365	1,915,464
Designated Fund	12,415	0	(8,050)	(4,365)	0
Total Funds	1,955,502	117,347	(157,385)	0	1,915,464
YEAR TO 5TH APRIL 2022					
Unrestricted Funds					
General Fund	1,951,011	125,467	(133,391)	0	1,943,087
Designated Fund	15,465	6,000	(9,050)	0	12,415
Total Funds	1,966,476	131,467	(142,441)	0	1,955,502

There were No Restricted Funds at any time in the 2 Years to 5th April 2023.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023 (CONTINUED)

12. POST BALANCE SHEET EVENTS; CAPITAL COMMITMENTS AND FUTURE PLANS

No significant Post Balance Sheet Events have arisen, and no Capital Commitments have been entered into. At the Par Moor Road site a section of land is to be sold off for £20,000 for use as a School Shop site.

The Trustees are also actively looking for opportunities to purchase a property or land for further Local Hall use.

Also, the construction of a permanent Meeting Hall is envisaged on Land at Tre-Wyn, Trevelyan Road, St. Austell, over a time scale of 4 to 6 years.

In the longer term, the Hall at Robartes Place St. Austell may also be considered for sale.

13. RELATED PARTY TRANSACTIONS

Payments were made as follows:-

<u>To the Business of</u>	<u>In which the following Trustee was a participator:-</u>	<u>Year to 05.04.2023</u> £	<u>Year to 05.04.2022</u> £
A.C. Global Ltd	Mr. Kenneth A. Glazebrook	0	708
Cornish Industrial Supplies Ltd	Mr. Bruce Munn	0	135
Kernow Fixings Ltd	Mr. Nathan Prisgrove	412	500
Nine Group International	Mr. Karl Glazebrook	0	96

The above expenses were provided at cost by the Businesses concerned, without any Profit element. Expenses were also reimbursed as stated in Note 4.

Donations were received from Trustees and parties connected thereto, in the following totals:-

<u>Year to 05.04.2023</u> £	<u>Year to 05.04.2022</u> £
36,902	37,747

St Austell Gospel Hall Trust

Public Benefit and Outreach

2022/23

One of the Trust's principal activities that furthers its objects is providing a facility for the coordination of "outreach" work into the wider community.

The Trust's activities have obviously been seriously impacted by the COVID-19 pandemic . The Trust has endeavored to maintain its outreach activities as far as possible This report includes some of the things we have been engaged in.

Members of the Congregation, acting under the directions of the trustees and with their full and active encouragement, have continued with the "outreach" work which they have carried out for many years.

Gospel tracts and literature available from the Gospel Hall

The Trust maintains a display of gospel tracts, literature and Bibles in the foyer of its principal Gospel Hall and this fact is advertised on the Sign Board at the street entrance

Street preaching's and tract distribution

During 2022 we resumed our long standing committal to the open air preaching.

In general the street preaching is conducted twice a week in Holmbush square, at least 2 person attend the preaching and during the preaching gospel tracts are distributed. On average 10 tracts are distributed on each occasion. Over 40 Preachers from the community regularly preach.

Contact and support

Some members of our Congregation assisted the Rapid Relief Team charity in the following work

3PR1501

Providing Food and drink for 350 persons attending Cornwall Fire & Rescue open day

3PR1500

British Heart Foundation event at Penadlake gardens. Provided food and drink for approx. 100 people and donated the proceeds back to BHF.

3RE1480

Responded to a request by Devon and Cornwall police to provide subsistence to officers attending an illegal rave party. Providing refreshments to approx. 80 police officers and support staff.

3PR1344

Blue light Day event, providing refreshments in the form of food and drink to 150 persons attending the event.



3PR1342

Cornwall air ambulance (Helifest) providing refreshments for staff, organizers and volunteers at the event. Provided 75 meals

Upcoming events which RRT expects to support in 2023

Supporting the Bluelight appeal day in July 2023

Support Fire & Rescue personnel on their sponsored bike ride for children's charity Little Harbour

Support the Cornwall Air Ambulance on the annual open day in July 2023

We are open to further suggestions from the congregation which we will review and then put forward for approval at one of our regular trustee meetings.

Accounts

ST. AUSTELL GOSPEL TRUST
Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 5th April 2022

ST. AUSTELL GOSPEL TRUST
YEAR ENDED 5TH APRIL 2022

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ST. AUSTELL GOSPEL TRUST
REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 5TH APRIL 2022

<u>CHARITY NAME</u>	St. Austell Gospel Trust
<u>REGISTERED CHARITY NUMBER</u>	1159509
<u>TRUSTEES</u>	Mr. Karl Glazebrook (Chair) Mr. Kenneth A. Glazebrook Mr. Bruce Munn Mr. Nathan Prigrove Mr. Nigel M. Welch
<u>TREASURER</u>	Mr. Nigel M. Welch
<u>PRINCIPAL ADDRESS</u>	C/O Mr. Nigel M. Welch 2 Penwithick Road, St. Austell, Cornwall, PL26 8UG
<u>INDEPENDENT EXAMINER</u>	Keith F. Pavey, Broadoak Accounting Services, 6 The Oaks, Wembdon Rise, Bridgwater, Somerset, TA6 7QL.
<u>BANKERS</u>	Lloyds Bank P.l.c., Unit 14, White River PLC Shopping Centre, St. Austell, Cornwall, PL25 5AZ.
<u>SOLICITORS</u>	Coodes LLP., Solicitors, 8 Market Street, St. Austell, Cornwall, PL25 4BB.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2022

The Trustees present their Report along with the Financial Statements of the Charity for the Year Ended 5th April 2022. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 9 - 10 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is controlled by a Deed of Trust, and constitutes an Unincorporated Charity.

The St. Austell Gospel Trust is constituted by a Deed of Trust dated 16th April 1982, subsequent amending Deeds, and most recently by a Deed of Variation dated 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 5th December 2014 under Charity Registration Number: 1159509.

Recruitment and Appointment of New Trustees

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, nor in the preceding financial year.

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

Wider Network

The Trustees maintain informal links with Trustees of similar 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.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2022 (CONTINUED)

Main Activities and achievements

The Trust provides and maintains four 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 their website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The Trust's main achievements this year have been to repay further amounts of borrowing and to maintain the Gospel Halls pending the lifting of the Covid-19 restrictions as further stated below. It has also encouraged works by the congregation, as described below.

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

Meetings

Meetings normally held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 250 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 times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

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

With the commencement of lockdown restrictions in the UK, the Trust ceased using its Gospel Halls. During this year, restrictions were eased sufficiently to allow the congregation to use the Gospel Halls for the Lord's Supper (Communion) for a part of the time. Such use was conducted in a manner complying with Government guidance, and the Trust intends to continue using the Halls as it is safe to do so. This has amended for the time being the arrangements described under this heading.

Spreading the Gospel message and the life of a Christian

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

Members of the congregation normally participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers and to be handed out to interested members of the public. Such preachings previously took place twice a week, but have been of necessity curtailed due to the pandemic, and will be fully resumed when conditions permit.

In addition, members of the congregation have undertaken public benefit and outreach work in accord with the Public Benefit Report attached.

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

1. We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2)

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2022(CONTINUED)

Spreading the Gospel message and the life of a Christian (Continued)

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

Volunteers

St. Austell Gospel Trust relies on volunteers to carry out the management, administration and, where appropriate, general maintenance work. The Trust has no paid staff or paid Trustees.

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with complementary objectives. Gift aid is also claimed on relevant gifts.

Financial review

Financial position

In the Year ended 5th April 2022 the Trust had a deficit amounting to £7,924 of Incoming Resources against Resources Expended on General Fund (after Depreciation charged of £93,191); and a further deficit of £3,050 on the Designated Fund. Total voluntary Income received this Year was £125,991 compared to £204,884 in the Year to 5th April 2021. Monies held on Bank Accounts at the year end totalled £324,986.

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. This is based on the charity's size and the level of financial commitments. The Trustees have a programme of raising further funds by way of donations and collections, and if necessary loans, in order to fund intended projects, and to facilitate repayment of existing lending. The congregation is kept regularly informed of needs accordingly.

Free reserves at the year end were £288,872.

Plans for Future Periods

The Trust plans to continue all the current activities. At the Par Moor Road site, the Trust has had a recent valuation of the un-used land at the rear of the Hall. The Trustees are currently considering whether to retain this land as Trust property or to put it up for sale in order to raise funds to provide for further Halls to meet the needs of the congregation.

Also, the construction of a permanent Meeting Hall is envisaged on Land at Tre-Wyn, Treverbryn Road, St. Austell, which is budgeted to cost in the region of £300,000, and may now be considered over a 5 year time scale.

In the longer term, the Hall at Robartes Place, St. Austell may also be considered for sale.

As stated under "Meetings", the Trust intends to continue using the Halls, as conditions permit. 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.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2022 (CONTINUED)

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual 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, 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

Nigel Welch
Nigel Welch (Aug 9, 2022 20:35 GMT+1)

Nigel Welch

Trustee

Date: Aug 9, 2022

THE INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ST. AUSTELL GOSPEL TRUST
FOR THE YEAR ENDED 5TH APRIL 2022

I report to the Trustees on my examination of the accounts of St. Austell Gospel Trust for the year ended 5th April 2022, which are set out on pages 7 to 13, and on the Trustees' Report for the year comprising Pages 2 to 5.

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 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 at 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.

Keith F. Pavey,
 Broadoak Accounting Services,
 6 The Oaks,
 Wembdon Rise,
 Bridgwater,
 Somerset, TA6 7QL.

Date:.....

ST. AUSTELL GOSPEL TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2022

<u>ALL ITEMS RELATE TO UNRESTRICTED FUNDS</u>	<u>Year to 05.04.2022</u>			<u>Year to 05.04.2021</u>
	<u>General Fund</u> £	<u>Designated Fund</u> £	<u>Total</u> £	<u>Total</u> £
<u>INCOME FROM</u>				
Collections and Donations (Excl. Gift-Aided)	44,605		44,605	34,355
Contributions from the Congregation	38,000	6,000	44,000	43,765
Gift-Aid Donations	26,886		26,886	33,656
Tax Refunds on Gift-Aid	6,721		6,721	8,414
Payroll Giving	2,829		2,829	5,049
Gifts - Other Church Gatherings	950		950	0
Legacy	0		0	79,645
Burial Fees	4,950		4,950	4,400
Other Income	500		500	0
Interest Received	26		26	43
<u>TOTAL INCOMING RESOURCES</u>	<u>125,467</u>	<u>6,000</u>	<u>131,467</u>	<u>209,327</u>
<u>RESOURCES EXPENDED</u>				
<u>MEETING HALL RUNNING COSTS</u>				
Water and Sewerage	527		527	567
Light and Heat	7,918		7,918	6,154
Repairs, Cleaning and Consumables	17,240		17,240	16,863
Equipment Renewal	0		0	31,058
Telephone and Internet	759		759	996
Insurance	2,342		2,342	1,928
Professional Expenses	1,117		1,117	1,569
Burial Ground Costs	2,910		2,910	1,659
Sundry Expenses	503		503	357
Depreciation	93,191		93,191	94,566
	<u>126,507</u>	<u>0</u>	<u>126,507</u>	<u>155,717</u>
<u>OTHER CHARITABLE ACTIVITIES</u>				
Support incl. Other Congregations	0	9,050	9,050	11,550
Charitable Donation	250		250	0
<u>GOVERNANCE AND SUPPORT COSTS</u>				
Accountancy and Independent Examiner	1,836		1,836	2,145
Book-Keeping	282		282	1,414
Professional Support	1,470		1,470	1,470
Stationery and Computer Costs	3,046		3,046	2,002
<u>TOTAL RESOURCES EXPENDED</u>	<u>133,391</u>	<u>9,050</u>	<u>142,441</u>	<u>174,298</u>
<u>NET SURPLUS(DEFICIT) FOR THE YEAR</u>	<u>(7,924)</u>	<u>(3,050)</u>	<u>(10,974)</u>	<u>35,029</u>
<u>TOTAL FUNDS BROUGHT FORWARD</u>	<u>1,951,011</u>	<u>15,465</u>	<u>1,966,476</u>	<u>1,931,447</u>
<u>TOTAL FUNDS CARRIED FORWARD</u>	<u>1,943,087</u>	<u>12,415</u>	<u>1,955,502</u>	<u>1,966,476</u>

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

ST. AUSTELL GOSPEL TRUST
BALANCE SHEET AS AT 5TH APRIL 2022

	Notes	As at 05.04.2022 £	As at 05.04.2021 £
<u>TANGIBLE FIXED ASSETS</u>	1.5 & 2		
<u>Freehold Property and Land</u>			
At Par Moor Road, St. Austell		1,445,035	1,523,875
At Robartes Place, St. Austell		210,511	216,227
At Tre Wyn, Treverbyn Road, St. Austell		70,483	72,770
<u>Portacabin Building</u>		13,319	15,539
<u>Furniture, Fittings and Equipment</u>		12,382	16,510
<u>Total Fixed Assets</u>		<u>1,751,730</u>	<u>1,844,921</u>
<u>CURRENT ASSETS</u>			
Stock of Fuel		740	750
Debtors		8,904	12,161
Prepayments		4,747	4,212
Bank Accounts		324,986	281,646
		<u>339,377</u>	<u>298,769</u>
<u>LESS: CURRENT LIABILITIES – Due within One Year</u>			
Creditors		2,907	1,964
Accruals		2,298	3,150
Unsecured Loan	3	45,300	41,600
		<u>50,505</u>	<u>46,714</u>
<u>NET CURRENT ASSETS</u>		<u>288,872</u>	<u>252,055</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>2,040,602</u>	<u>2,096,976</u>
<u>LESS: LIABILITIES DUE AFTER MORE THAN ONE YEAR</u>			
Unsecured Loan	3	(85,100)	(130,500)
<u>NET ASSETS</u>		<u>1,955,502</u>	<u>1,966,476</u>
Represented by:-			
<u>FUNDS – UNRESTRICTED FUNDS</u>	1.7		
General Fund		1,943,087	1,951,011
Designated Fund		12,415	15,465
<u>Closing Balance</u>		<u>1,955,502</u>	<u>1,966,476</u>

The Unaudited Financial Statements were approved and authorised for issue by the Trustees of St. Austell Gospel Trust on the undermentioned date, and were signed on their behalf by

_____ Trustee _____ Date

The Notes on Pages 9 to 13 form a part of these Financial Statements.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

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

The functional currency of the Charity is Sterling (£).

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

1.2 Incoming Resources

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 donations to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to the St. Austell Gospel Trust is considered to be equal to market value which would be paid were the services formally procured. Investment Income is accounted for on a receivable basis.

1.3 Resources Expended

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

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

1.4 Governance and Support costs

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

1.5 Tangible Fixed Assets and Depreciation

Freehold Property

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

Freehold Property – Par Moor Road	5% per annum – Straight line basis
– Robartes Place	3% per annum – Straight line basis
– Treverbyn Road	10% per annum – Straight line basis
Portacabin Building	20% per annum – Straight line basis
Furniture, Fittings and Equipment	25% per annum – Reducing balance basis

1.6 Taxation

The Trust is a registered Charity and is not liable to United Kingdom taxation on charitable activities, provided Income falls within the Charitable exemptions and is spent on charitable purposes.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022 (CONTINUED)

1. ACCOUNTING POLICIES (CONTINUED)

1.7 Funds

The General Unrestricted Fund is free for the Trustees to use for any purpose in furtherance of the Trust's charitable objects. A Designated Fund has also been established for which relevant figures are stated on page 7. There are no funds restricted to specific purposes.

1.8 Going Concern

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

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. TANGIBLE FIXED ASSETS

(a) This Comprises:-

	Freehold Land and Property £	Portacabin Building £	Furniture, Fittings and Equipment £	Total £
<u>COST</u>				
As at 06.04.2021				
and As at 05.04.2022	2,518,409	22,199	154,224	2,694,832
<u>DEPRECIATION</u>				
As at 06.04.2021	705,537	6,660	137,714	849,911
Charge for Year	86,843	2,220	4,128	93,191
As at 05.04.2022	792,380	8,880	141,842	943,102
<u>NET BOOK VALUE</u>				
As at 05.04.2022	1,726,029	13,319	12,382	1,751,730
As at 05.04.2021	1,812,872	15,539	16,510	1,844,921

(b) The Book Value of Freehold Land and Property is summarised as:-

	Meeting Hall Par Moor Road, St. Austell £	Meeting Hall Robartes Place, St. Austell £	Meeting Hall Treverbyn Road St. Austell £	Total £
<u>COST</u>				
As at 06.04.2021				
and As at 05.04.2022	2,174,952	250,523	92,934	2,518,409
<u>DEPRECIATION</u>				
As at 06.04.2021	651,077	34,296	20,164	705,537
Charge for Year	78,840	5,716	2,287	86,843
As at 05.04.2022	729,917	40,012	22,451	792,380
<u>NET BOOK VALUE</u>				
As at 05.04.2022	1,445,035	210,511	70,483	1,726,029
As at 05.04.2021	1,523,875	216,227	72,770	1,812,872

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022 (CONTINUED)

(c) **Land Registry Title Numbers of the Freehold Property owned are as follows:-**

Par Moor Road, St. Austell: CL248188; CL252468 and CL245568
 Robartes Place, St. Austell: Number not currently allocated.
 Treverbyn Road, St. Austell: CL310364 (The Hall at this site is currently of a temporary nature)

3. **LIABILITIES – UNSECURED LOAN**

The Trust has received an interest free Loan as below. The Central G.H. Trust is a charitable Trust with parallel objectives, but serving a wider geographic area.

The Loan comprises:-

	At 05.04.2022	At 05.04.2021
	£	£
Central G.H. Trust	130,400	172,100

The above lending is subject to repayment as follows

Within One Year	45,300	41,600
In Years 2 to 5	85,100	130,500
	130,400	172,100

4. **TRUSTEES' REMUNERATION AND EXPENSES**

No Trustee received any remuneration or other benefits for services rendered in this year or in the preceding period. Expenses incurred were reimbursed, if applicable, at cost, with no benefit whatsoever arising to the recipient.

5. **EMPLOYEES**

The Trust had No Employees in this year or the preceding year.

6. **VOLUNTEERS**

The Trust relies on volunteers to carry out Management, Administration and certain Maintenance work.

7. **INDEPENDENT EXAMINER'S FEES**

	Year to 05.04.2022	Year to 05.04.2021
	£	£
These were:-	1,836	2,145

8. **DONATED SERVICES**

There were no donated services expended in this year or the preceding year.

9. **RESOURCES EXPENDED**

	Year to 05.04.2022			Year to 05.04.2021
These were:-	Meeting Hall Running Costs	Other Charitable Activities	Total	
	£	£	£	£
Direct Costs	126,507	9,300	135,807	167,267
Support Costs	4,798	0	4,798	4,886
Governance Costs	1,836	0	1,836	2,145
	133,141	9,300	142,441	174,298

Full Detail is given on Page 7

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022 (CONTINUED)

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Unrestricted Fund £	Designated Fund £	Total Funds £
AS AT 5TH APRIL 2022			
Tangible Fixed Assets	1,751,730	0	1,751,730
Current Assets	326,962	12,415	339,377
Current Liabilities	(50,505)	0	(50,505)
Liabilities Due after More than One Year	(85,100)	0	(85,100)
Total Funds	1,943,087	12,415	1,955,502
AS AT 5TH APRIL 2021			
Tangible Fixed Assets	1,844,921	0	1,844,921
Current Assets	283,304	15,465	298,769
Current Liabilities	(46,714)	0	(46,714)
Liabilities Due after More than One Year	(130,500)	0	(130,500)
Total Funds	1,951,011	15,465	1,966,476

There were No Restricted Funds at any time in the 2 Years to 5th April 2022.

11. MOVEMENTS IN FUNDS

	Opening Balance £	Incoming Resources £	Resources Expended £	Closing Balance £
YEAR TO 5TH APRIL 2022				
Unrestricted Funds				
General Fund	1,951,011	125,467	(133,391)	1,943,087
Designated Fund	15,465	6,000	(9,050)	12,415
Total Funds	1,966,476	131,467	(142,441)	1,955,502
YEAR TO 5TH APRIL 2021				
Unrestricted Funds				
General Fund	1,931,447	182,312	(162,748)	1,951,011
Designated Fund	0	27,015	(11,550)	15,465
Total Funds	1,931,447	209,327	(174,298)	1,966,476

There were No Restricted Funds at any time in the 2 Years to 5th April 2022.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022 (CONTINUED)

12. POST BALANCE SHEET EVENTS; CAPITAL COMMITMENTS AND FUTURE PLANS

No significant Post Balance Sheet Events have arisen, and no Capital Commitments have been entered into. At the Par Moor Road site, the Trust has had a recent valuation of the un-used land at the rear of the Hall. The Trustees are currently considering whether to retain this land as Trust property, or put it up for sale in order to raise funds to provide for further Halls to meet the needs of the congregation.

Also, the construction of a permanent Meeting Hall is envisaged on Land at Tre-Wyn, Trevelyan Road, St. Austell, at a budgeted cost of £300,000 approximately, and may now be considered over a 5 year time scale.

In the longer term, the Hall at Robartes Place St. Austell may also be considered for sale.

13. RELATED PARTY TRANSACTIONS

Payments were made as follows:-

<u>To the Business of</u>	<u>In which the following Trustee was a participator:-</u>	<u>Year to 05.04.2022</u> £	<u>Year to 05.04.2021</u> £
A.C. Global Ltd	Mr. Kenneth A. Glazebrook	708	79
Cornish Industrial Supplies Ltd	Mr. Bruce Munn	135	71
Kernow Fixings Ltd	Mr. Nathan Prigrove	500	359
Nine Group International	Mr. Karl Glazebrook	96	773

The above expenses were provided at cost by the Businesses concerned, without any Profit element. Expenses were also reimbursed as stated in Note 4.

Donations were received from Trustees and parties connected thereto, in the following totals:-

<u>Year to 05.04.2022</u> £	<u>Year to 05.04.2021</u> £
37,747	31,542

St Austell Gospel Hall Trust

Public Benefit and Outreach

2021/22

One of the Trust's principal activities that furthers its objects is providing a facility for the coordination of "outreach" work into the wider community.

The Trust's activities have obviously been seriously impacted by the COVID-19 pandemic . The Trust has endeavoured to maintain its outreach activities as far as possible This report includes some of the things we have been engaged in.

Members of the Congregation, acting under the directions of the trustees and with their full and active encouragement, have continued with the "outreach" work which they have carried out for many years.

Gospel tracts and literature available from the Gospel Hall

The Trust maintains a display of gospel tracts, literature and Bibles in the foyer of its principal Gospel Hall and this fact is advertised on the Sign Board at the street entrance

Street preaching's and tract distribution

During 2020/21 we have been unable to maintain the long standing committal to the open air preaching due to Covid related restrictions. It is however our intentions to restart these preaching as soon as permission is granted.

In general the street preaching is conducted twice a week in Holmbush square, at least 4 person attend the preaching and during the preaching gospel tracts are distributed. On average 10 tracts are distributed on each occasion. Over 40 Preachers from the community regularly preach and it is our intention to restart this as soon as is appropriate.

Contact and support

Some members of our Congregation assisted the Rapid Relief Team charity in the following work

December 2021 the Trust gave a donation of £250 to the Fowey RNLI station

LEJOG 07/09/21

Providing Food and drink for 25 serving Firefighters cycling from Lands End to John'O'Groats raising funds for Charity.

Multi Agency Event 09/10/21

Providing Food and Drink for over 200 members of the Police, Fire, Ambulance, Army, Royal Navy and Various SAR Crews at RAF St Mawgan with a Search & Rescue Exercise



Other Support over Recent Months:

Early Bird Learning Kits and Smart Bars delivered to Biscovey School St Blazey

Early Bird Learning Kits and Smart Bars delivered to Bugle Primary School

Food Boxes delivered to Livewest – providing support to young families experiencing financial hardship.



Upcoming events which RRT expects to support in 2022

Supporting the Bluelight appeal day in July 2022

Support the Cornwall Air Ambulance on the annual open day in July 2022

Support the Devon & Cornwall Fire Brigade in their annual open day in September 2022

We shall aim to restore all our outreach activities at least to their pre-pandemic levels

We are open to further suggestions from the congregation which we will review and then put forward for approval at one of our regular trustee meetings.

Accounts

ST. AUSTELL GOSPEL TRUST
Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 5th April 2021

ST. AUSTELL GOSPEL TRUST
YEAR ENDED 5TH APRIL 2021

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ST. AUSTELL GOSPEL TRUST
REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 5TH APRIL 2021

<u>CHARITY NAME</u>	St. Austell Gospel Trust
<u>REGISTERED CHARITY NUMBER</u>	1159509
<u>TRUSTEES</u>	Mr. Karl Glazebrook (Chair) Mr. Kenneth A. Glazebrook Mr. Bruce Munn Mr. Nathan Prisgrove Mr. Nigel M. Welch
<u>TREASURER</u>	Mr. Nigel M. Welch
<u>PRINCIPAL ADDRESS</u>	C/O Mr. Karl Glazebrook Rievaulx, Biscovey Road, St. Blazey, Cornwall, PL24 2HW.
<u>INDEPENDENT EXAMINER</u>	Keith F. Pavey, Broadoak Accounting Services, 6 The Oaks, Wembdon Rise, Bridgwater, Somerset, TA6 7QL.
<u>BANKERS</u>	Lloyds Bank P.l.c., Unit 14, White River PLC Shopping Centre, St. Austell, Cornwall, PL25 5AZ.
<u>SOLICITORS</u>	Coodes LLP., Solicitors, 8 Market Street, St. Austell, Cornwall, PL25 4BB.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2021

The Trustees present their Report along with the Financial Statements of the Charity for the Year Ended 5th April 2021. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 9 - 10 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is controlled by a Deed of Trust, and constitutes an Unincorporated Charity.

The St. Austell Gospel Trust is constituted by a Deed of Trust dated 16th April 1982, subsequent amending Deeds, and most recently by a Deed of Variation dated 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 5th December 2014 under Charity Registration Number: 1159509.

Recruitment and Appointment of New Trustees

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, nor in the preceding financial year.

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

Wider Network

The Trustees maintain informal links with Trustees of similar 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.

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2021 (CONTINUED)

Main Activities and achievements

The Trust provides and maintains four 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 their website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The Trust's main achievements this year have been to repay further amounts of borrowing and to maintain the Gospel Halls pending the lifting of the Covid-19 restrictions as further stated below. It has also encouraged works by the congregation, as described below.

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

Meetings

Meetings normally held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 250 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 times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

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

As stated further in this Report, the use of the Halls has been temporarily suspended from 18th March 2020, due to the Covid-19 pandemic, with consequent amendment for the time being of arrangements described under this heading.

Spreading the Gospel message and the life of a Christian

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

Members of the congregation normally participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers and to be handed out to interested members of the public. Such preachings previously took place twice a week, but have been of necessity curtailed due to the pandemic, and will be fully resumed when conditions permit.

In addition, members of the congregation have, made a donation of food boxes to a local Housing Association to assist with persons in need. An expansion of public benefit activities may be anticipated when the conditions from the pandemic ease.

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

1. We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2)
2. We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2021(CONTINUED)

Spreading the Gospel message and the life of a Christian (Continued)

3. We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).
4. The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
5. Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

Volunteers

St. Austell Gospel Trust relies on volunteers to carry out the management, administration and, where appropriate, general maintenance work. The Trust has no paid staff or paid Trustees.

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with complementary objectives. Gift aid is also claimed on relevant gifts.

Financial review

Financial position

In the Year ended 5th April 2021 the Trust had a surplus amounting to £19,564 of Incoming Resources against Resources Expended on General Fund (after Depreciation charged of £94,566); and a further surplus of £15,465 on the Designated Fund. Total voluntary Income received this Year was £204,884 compared to £109,225 in the Year to 5th April 2020. Monies held on Bank Accounts at the year end totalled £281,646.

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. This is based on the charity's size and the level of financial commitments. The Trustees have a programme of raising further funds by way of donations and collections, and if necessary loans, in order to fund intended projects, and to facilitate repayment of existing lending. The congregation is kept regularly informed of needs accordingly.

Free reserves at the year end were £252,055.

Plans for Future Periods

The Trust plans to continue all the current activities. At the Par Moor Road site, there are proposals, subject to planning permission, for the provision of a further permanent Local hall at a budgeted cost of approximately £250,000, and of possible development which will come under further consideration. This would be scheduled over the next several years.

Also, the construction of a permanent Meeting Hall is envisaged on Land at Tre-Wyn, Treverbyn Road, St. Austell, which is budgeted to cost in the region of £300,000, and may now be considered over a 5 year time scale.

In the longer term, the Hall at Robartes Place, St. Austell may also be considered for sale.

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

ST. AUSTELL GOSPEL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2021 (CONTINUED)

Statement of Trustees' Responsibilities

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

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

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

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

On behalf of the board:

Trustee



Date: 20th September 2021

THE INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ST. AUSTELL GOSPEL TRUST
FOR THE YEAR ENDED 5TH APRIL 2021

I report to the Trustees on my examination of the accounts of St. Austell Gospel Trust for the year ended 5th April 2021, which are set out on pages 7 to 13, and on the Trustees' Report for the year comprising Pages 2 to 5.

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 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 at 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.



Keith F. Pavey,
 Broadoak Accounting Services,
 6 The Oaks,
 Wembdon Rise,
 Bridgwater,
 Somerset, TA6 7QL.

Date:..... 26th July 2021

ST. AUSTELL GOSPEL TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2021

<u>ALL ITEMS RELATE TO UNRESTRICTED</u>	<u>Year to 05.04.2021</u>		<u>Year to 05.04.2020</u>	
	<u>General Fund</u> £	<u>Designated Fund</u> £	<u>Total</u> £	<u>Total</u> £
<u>INCOME FROM</u>				
Collections and Donations (Excl. Gift-Aided)	33,855	500	34,355	32,180
Contributions from the Congregation	23,500	20,265	43,765	29,525
Gift-Aid Donations	28,656	5,000	33,656	33,409
Tax Refunds on Gift-Aid	7,164	1,250	8,414	8,352
Payroll Giving	5,049		5,049	3,559
Gifts - Other Church Gatherings	0		0	2,200
Legacy	79,645		79,645	0
Burial Fees	4,400		4,400	10,550
Interest Received	43		43	76
<u>TOTAL INCOMING RESOURCES</u>	<u>182,312</u>	<u>27,015</u>	<u>209,327</u>	<u>119,851</u>
<u>RESOURCES EXPENDED</u>				
<u>MEETING HALL RUNNING COSTS</u>				
Water and Sewerage	567		567	464
Light and Heat	6,154		6,154	16,094
Repairs, Cleaning and Consumables	16,863		16,863	25,122
Equipment Renewal	31,058		31,058	0
Telephone and Internet	996		996	1,318
Insurance	1,928		1,928	1,890
Professional Expenses	1,569		1,569	2,976
Burial Ground Costs	1,659		1,659	3,586
Sundry Expenses	357		357	240
Depreciation	94,566		94,566	96,400
	<u>155,717</u>	<u>0</u>	<u>155,717</u>	<u>148,090</u>
<u>OTHER CHARITABLE ACTIVITIES</u>				
Congregation Support	0	11,550	11,550	0
Tracts and Publications	0		0	357
<u>GOVERNANCE AND SUPPORT COSTS</u>				
Accountancy and Independent Examiner	2,145		2,145	2,295
Book-Keeping	1,414		1,414	2,316
Professional Support	1,470		1,470	1,250
Stationery and Computer Costs	2,002		2,002	1,937
<u>TOTAL RESOURCES EXPENDED</u>	<u>162,748</u>	<u>11,550</u>	<u>174,298</u>	<u>156,245</u>
<u>NET SURPLUS(DEFICIT) FOR THE YEAR</u>	<u>19,564</u>	<u>15,465</u>	<u>35,029</u>	<u>(36,394)</u>
<u>TOTAL FUNDS BROUGHT FORWARD</u>	<u>1,931,447</u>	<u>0</u>	<u>1,931,447</u>	<u>1,967,841</u>
<u>TOTAL FUNDS CARRIED FORWARD</u>	<u>1,951,011</u>	<u>15,465</u>	<u>1,966,476</u>	<u>1,931,447</u>

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

ST. AUSTELL GOSPEL TRUST
BALANCE SHEET AS AT 5TH APRIL 2021

	Notes	As at <u>05.04.2021</u> £	As at <u>05.04.2020</u> £
<u>TANGIBLE FIXED ASSETS</u>	1.5 & 2		
<u>Freehold Property and Land</u>			
At Par Moor Road, St. Austell		1,523,875	1,602,715
At Robartes Place, St. Austell		216,227	221,943
At Tre Wyn, Treverbyn Road, St. Austell		72,770	75,057
<u>Portacabin Building</u>		15,539	17,759
<u>Furniture, Fittings and Equipment</u>		16,510	22,013
<u>Total Fixed Assets</u>		<u>1,844,921</u>	<u>1,939,487</u>
<u>CURRENT ASSETS</u>			
Stock of Fuel		750	1,049
Debtors		12,161	9,681
Prepayments		4,212	3,887
Bank Accounts		281,646	198,463
		<u>298,769</u>	<u>213,080</u>
<u>LESS: CURRENT LIABILITIES – Due within One Year</u>			
Creditors		1,964	7,650
Accruals		3,150	3,420
Unsecured Loan	3	41,600	33,000
		<u>46,714</u>	<u>44,070</u>
<u>NET CURRENT ASSETS</u>		<u>252,055</u>	<u>169,010</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>2,096,976</u>	<u>2,108,497</u>
<u>LESS: LIABILITIES DUE AFTER MORE THAN ONE YEAR</u>			
Unsecured Loan	3	(130,500)	(177,050)
<u>NET ASSETS</u>		<u>1,966,476</u>	<u>1,931,447</u>
Represented by:-			
<u>FUNDS – UNRESTRICTED FUNDS</u>	1.7		
General Fund		1,951,011	1,931,447
Designated Fund		15,465	0
<u>Closing Balance</u>		<u>1,966,476</u>	<u>1,931,447</u>

The Unaudited Financial Statements were approved and authorised for issue by the Trustees of St. Austell Gospel Trust on the undermentioned date, and were signed on their behalf by

Trustee _____ Date

The Notes on Pages 9 to 13 form a part of these Financial Statements.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021

1. ACCOUNTING POLICIES

1.1 Basis of Financial Statements

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

The functional currency of the Charity is Sterling (£).

The Charity 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.

1.2 Incoming Resources

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 donations to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to the St. Austell Gospel Trust is considered to be equal to market value which would be paid were the services formally procured. Investment Income is accounted for on a receivable basis.

1.3 Resources Expended

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

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

1.4 Governance and Support costs

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

1.5 Tangible Fixed Assets and Depreciation

Freehold Property

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

Freehold Property – Par Moor Road	5% per annum – Straight line basis
– Robartes Place	3% per annum – Straight line basis
– Treverbyn Road	10% per annum – Straight line basis
Portacabin Building	20% per annum – Straight line basis
Furniture, Fittings and Equipment	25% per annum – Reducing balance basis

1.6 Taxation

The Trust is a registered Charity and is not liable to United Kingdom taxation on charitable activities, provided Income falls within the Charitable exemptions and is spent on charitable purposes.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021 (CONTINUED)

1. ACCOUNTING POLICIES (CONTINUED)

1.7 Funds

The General Unrestricted Fund is free for the Trustees to use for any purpose in furtherance of the Trust's charitable objects. A Designated Fund has also been established for which relevant figures are stated on page 7. There are no funds restricted to specific purposes.

1.8 Going Concern

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

From 18th March 2020, the Trust temporarily ceased using the Gospel Halls which is 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. TANGIBLE FIXED ASSETS

(a) This Comprises:-

	Freehold Land and Property	Portacabin Building	Furniture, Fittings and Equipment	Total
<u>COST</u>	£	£	£	£
As at 06.04.2020	2,518,409	22,199	154,224	2,694,832
Additions in Year	0	0	0	0
As at 05.04.2021	2,518,409	22,199	154,224	2,694,832
<u>DEPRECIATION</u>				
As at 06.04.2020	618,694	4,440	132,211	755,345
Charge for Year	86,843	2,220	5,503	94,566
As at 05.04.2021	705,537	6,660	137,714	849,911
<u>NET BOOK VALUE</u>				
As at 05.04.2021	1,812,872	15,539	16,510	1,844,921
As at 05.04.2020	1,899,715	17,759	22,013	1,939,487

(b) The Book Value of Freehold Land and Property is summarised as:-

	Meeting Hall Par Moor Road, St. Austell	Meeting Hall Robartes Place, St. Austell	Meeting Hall Treverbyn Road St. Austell	Total
<u>COST</u>	£	£	£	£
As at 06.04.2020 and As at 05.04.2021	2,174,952	250,523	92,934	2,518,409
<u>DEPRECIATION</u>				
As at 06.04.2020	572,237	28,580	17,877	618,694
Charge for Year	78,840	5,716	2,287	86,843
As at 05.04.2021	651,077	34,296	20,164	705,537
<u>NET BOOK VALUE</u>				
As at 05.04.2021	1,523,875	216,227	72,770	1,812,872
As at 05.04.2020	1,602,715	221,943	75,057	1,899,715

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021 (CONTINUED)

(c) **Land Registry Title Numbers of the Freehold Property owned are as follows:-**

Par Moor Road, St. Austell: CL248188; CL252468 and CL245568
 Robartes Place, St. Austell: Number not currently allocated.
 Treverbyn Road, St. Austell: CL310364 (The Hall at this site is currently of a temporary nature)

3. **LIABILITIES – UNSECURED LOAN**

The Trust has received an interest free Loan as below. The Central G.H. Trust is a charitable Trust with parallel objectives, but serving a wider geographic area.

The Loan comprises:-

	At 05.04.2021	At 05.04.2020
	£	£
Central G.H. Trust	172,100	210,050

The above lending is subject to repayment as follows

Within One Year	41,600	33,000
In Years 2 to 5	130,500	132,000
After More than 5 Years	0	45,050
	172,100	210,050

4. **TRUSTEES' REMUNERATION AND EXPENSES**

No Trustee received any remuneration or other benefits for services rendered in this year or in the preceding period. Expenses incurred were reimbursed, if applicable, at cost, with no benefit whatsoever arising to the recipient.

5. **EMPLOYEES**

The Trust had No Employees in this year or the preceding year.

6. **VOLUNTEERS**

The Trust relies on volunteers to carry out Management, Administration and certain Maintenance work.

7. **INDEPENDENT EXAMINER'S FEES**

	Year to 05.04.2021	Year to 05.04.2020
	£	£
These were:-	2,145	2,295

8. **DONATED SERVICES**

There were no donated services expended in this year or the preceding year.

9. **RESOURCES EXPENDED**

These were:-

	Meeting Hall Running Costs	Other Charitable Activities	Total	Year to 05.04.2020
	£	£	£	£
Direct Costs	155,717	11,550	167,267	148,447
Support Costs	4,886	0	4,886	5,503
Governance Costs	2,145	0	2,145	2,295
	162,748	11,550	174,298	156,245

Full Detail is given on Page 7

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021 (CONTINUED)

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Unrestricted Fund £	Designated Fund £	Total Funds £
AS AT 5TH APRIL 2021			
Tangible Fixed Assets	1,844,921	0	1,844,921
Current Assets	283,304	15,465	298,769
Current Liabilities	(46,714)	0	(46,714)
Liabilities Due after More than One Year	(130,500)	0	(130,500)
Total Funds	1,951,011	15,465	1,966,476

AS AT 5TH APRIL 2020		
Tangible Fixed Assets	1,939,487	1,939,487
Current Assets	213,080	213,080
Current Liabilities	(44,070)	(44,070)
Liabilities Due after More than One Year	(177,050)	(177,050)
Total Funds	1,931,447	1,931,447

There were No Designated Funds at 5th April 2020.

There were No Restricted Funds at any time in the 2 Years to 5th April 2021.

11. MOVEMENTS IN FUNDS

	Opening Balance £	Incoming Resources £	Resources Expended £	Closing Balance £
YEAR TO 5TH APRIL 2021				
Unrestricted Funds				
General Fund	1,931,447	182,312	(162,748)	1,951,011
Designated Fund	0	27,015	(11,550)	15,465
Total Funds	1,931,447	209,327	(174,298)	1,966,476
YEAR TO 5TH APRIL 2020				
Unrestricted Funds				
General Fund	1,967,841	119,851	(156,245)	1,931,447
Total Funds	1,967,841	119,851	(156,245)	1,931,447

There were No Designated Funds in the Year to 5th April 2020.

There were No Restricted Funds at any time in the 2 Years to 5th April 2021.

ST. AUSTELL GOSPEL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021 (CONTINUED)

12. POST BALANCE SHEET EVENTS; CAPITAL COMMITMENTS AND FUTURE PLANS

No significant Post Balance Sheet Events have arisen, and no Capital Commitments have been entered into. At the Par Moor Road site, there are proposals, subject to planning permission, for the provision of a further permanent Local hall at a budgeted cost of approximately £250,000, and of possible development which will come under further consideration. This would be scheduled over the next several years.

Also, the construction of a permanent Meeting Hall is envisaged on Land at Tre-Wyn, Trevelyan Road, St. Austell, at a budgeted cost of £300,000 approximately, and may now be considered over a 5 year time scale.

In the longer term, the Hall at Robartes Place St. Austell may also be considered for sale.

13. RELATED PARTY TRANSACTIONS

Payments were made as follows:-

<u>To the Business of</u>	<u>In which the following Trustee was a participator:-</u>	<u>Year to 05.04.2021</u> £	<u>Year to 05.04.2020</u> £
A.C. Global Ltd	Mr. Kenneth A. Glazebrook	79	3,143
Cornish Industrial Supplies Ltd	Mr. Bruce Munn	71	342
Kernow Fixings Ltd	Mr. Nathan Prisgrove	359	91
Nine Group International	Mr. Karl Glazebrook	773	799

The above expenses were provided at cost by the Businesses concerned, without any Profit element. Expenses were also reimbursed as stated in Note 4.

Donations were received from Trustees and parties connected thereto, in the following totals:-

<u>Year to 05.04.2021</u> £	<u>Year to 05.04.2020</u> £
31,542	29,260