

REGISTERED NUMBER: 1159523

STAFFORD GOSPEL HALL TRUST

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 05 APRIL 2021

Oldfield Advisory LLP
Santis House
Curriers Close
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CV4 8AW

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

CHARITY NAME: Stafford Gospel Hall Trust

REGISTERED CHARITY NUMBER: 1159523

TRUSTEES: Mr Gerrard Gates
Mr Robin McMullan
Mr Adrian Pittock
Mr Grant Godwin
Mr Keith Brewer

TREASURER: Mr Keith Brewer

PRINCIPAL ADDRESS: 396 Eccleshall Road
Stafford
Staffordshire
ST16 1JW

INDEPENDENT EXAMINER: Kerry Taylor
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

ACCOUNTANT: Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

BANKERS: National Westminster Bank Plc
41 Greengate Street
Stafford
Staffordshire
ST16 2JA

STAFFORD GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2021

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Stafford Gospel Hall Trust is constituted by a Deed of Trust dated 25 March 1983 amended by various deeds and most recently amended by a deed of variation on 08 August 2014. The Trust was registered with the Charity Commission for England and Wales on 08 December 2014 under Charity Registration Number: 1159523.

Recruitment and appointment of new trustees

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

The Trust operates 4 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider network

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Trust has connections with Chase Gospel Hall Trust, with which it shares members of its congregation, and pays some of this Trust's expenses on its behalf.

Risk management

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

STAFFORD GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2021

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

A quantity of PPE items were distributed to Stafford County Council in order for them to continue to hold their community meetings during the Covid-19 pandemic and associated social distancing requirements. Litter picking operations were also held in two areas in Stafford.

Plans for future periods

From 18th March 2020, Stafford Gospel Hall Trust ceased using the gospel 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.

Main activities

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

During the year revised planning permission for a more cost effective gospel hall was obtained.

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.

Spreading the Gospel message and the life of a Christian

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

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

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

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

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

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 300 people normally attend these occasions.

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

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

STAFFORD GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2021

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

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

The congregation is kept regularly informed as to particular needs for funds and other relevant matters. During the year the Trust have done extensive works to gospel halls to make them useable.

Funding

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

FINANCIAL REVIEW

Financial position

In the year ended 05 April 2021 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £72,961 compared to £273,114 in the previous year.

All funds held in the charity were unrestricted funds apart from funds held in the subsidiary have been allocated to restricted funds and funds held specifically for the development Hixon site in the future.

Forthcoming commitments include the construction of a new gospel hall over the next 24 months. Estimated costs for this are £1.8 million.

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 aim for the Charity to hold approximately £25,000 in a current account to meet the day to day expenses, plus an allowance for any urgent repairs and capital expenses. The Trustees will endeavour not to set aside funds unnecessarily although the Trustees are accumulating reserves for the ongoing building works. Free reserves accumulated in excess of the minimum will be used at the discretion of the Trustees for the strategic development of Stafford Gospel Hall Trust. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure by raising a funds appeal.

Free reserves at the year end were £644,133.

STAFFORD GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

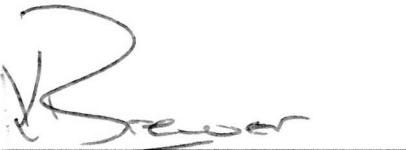
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to:

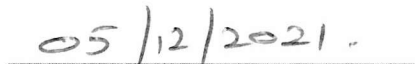
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the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

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

On behalf of the board:



Mr Keith Brewer



Date

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

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

INDEPENDENT EXAMINER'S STATEMENT

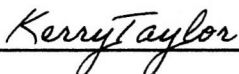
In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kerry Taylor
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STAFFORD GOSPEL HALL TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 05 APRIL 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:						
Donations and legacies:						
Non Gift Aid Collections		-	-	40	40	190
Gift Aid Collections		-	-	100	100	1,120
Contributions from the congregation		33,230	5,783	-	39,013	244,814
Gift Aid donations		-	-	7,030	7,030	15,600
Income tax refunds		-	-	1,988	1,988	4,180
Payroll giving		-	-	4,860	4,860	7,210
Non Gift Aid Donations		1,000	-	18,930	19,930	-
Investments:						
Bank interest		156	-	-	156	-
Other						
Other interest and income		44	-	-	44	790
Total		34,430	5,783	32,948	73,161	273,904
Expenditure on:						
Charitable activities						
Running meeting rooms	5	38,101	-	-	38,101	39,331
Cost of donated services	4	5,648	-	-	5,648	2,166
Congregation support		-	3,450	-	3,450	-
Total		43,749	3,450	-	47,199	41,497
Net income/(expenditure)		(9,319)	2,333	32,948	25,962	232,407
Net movement in funds		(9,319)	2,333	32,948	25,962	232,407
Transfer between funds		50,000	-	(50,000)	-	-
Reconciliation of funds						
Total funds brought forward		2,252,155	-	955,678	3,207,833	2,975,426
Total funds carried forward	8	2,292,836	2,333	938,626	3,233,795	3,207,833

The notes on pages 11 to 13 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

STAFFORD GOSPEL HALL TRUST**BALANCE SHEET****AS AT 05 APRIL 2021**

	Notes	2021	2020
		£	£
Fixed Assets			
Tangible assets	6	1,651,036	1,676,298
Current Assets			
Loan Out - Greenmere Ltd		118,235	18,235
Gift aid due		356	690
Prepayments		902	-
Cash at bank and in hand		1,464,211	1,515,200
		1,583,704	1,534,125
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		-	-
Accruals and deferred income		945	2,590
			2,590
Net current assets		1,582,759	1,531,535
Total assets less current liabilities		3,233,795	3,207,833
Net Assets		3,233,795	3,207,833
Funds	7		
Restricted funds		938,626	955,678
Unrestricted funds		2,295,169	2,252,155
Total funds		3,233,795	3,207,833

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

.....
Mr Keith Brewer

The notes on pages 11 to 13 form part of these financial statements

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

1. ACCOUNTING POLICIES

Accounting convention

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

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

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

1.2 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 donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Stafford Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Resources expended

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

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

1.4 Governance and support costs

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

1.5 Tangible fixed assets and depreciation

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

Freehold buildings	2% straight line
Property improvements	2% straight line
Fixtures and Fittings	10% reducing balance

1.6 Taxation

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

1.7 Funds

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

Restricted funds can only be used for the purpose for which funds were given, such funds arise from:

- A) Donations received for a specific purpose
- B) Activities within the trading subsidiary, Greenmere Ltd.

The restricted funds held are currently being held for a potential new hall at Hixon.

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

2. TRUSTEES' REMUNERATION AND EXPENSES

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

3. WAGES AND SALARIES

There are no employees (2020: none).

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

4. DONATED SERVICES	Year ended 05 April 2021 £	Year ended 05 April 2020 £
Chase Gospel Hall Trust	5,648	2,166

5. RESOURCES EXPENDED	Meeting rooms £	Other charitable activities £	Year ended 05 April 2021 £	Year ended 05 April 2020 £
Direct costs				
Repairs and maintenance	3,543	-	3,543	3,663
Insurance	838	-	838	1,253
Light and heat	4,246	-	4,246	6,853
Telephone	773	-	773	394
Depreciation and loss on disposals	25,262	-	25,262	24,421
Legal and professional charges	2,454	-	2,454	1,948
Support costs				
Public Outreach expenses		-	-	208
Governance	985	-	985	591
	<u>38,101</u>	<u>-</u>	<u>38,101</u>	<u>39,331</u>

Governance costs include £200 (2020: £200) in respect of independent examiner's fees.

6. TANGIBLE FIXED ASSETS

	Freehold land & buildings - Eccleshall Road	Freehold land & buildings - Acton Gate	Freehold land - Baswich Lane	Freehold land - Hixon	Property improvements - Acton Gate	Property improvements Eccleshall Road
Cost	£	£	£	£	£	£
At 6 April 2020	300,000	287,180	36,661	355,479	287,188	7,707
Additions	-	-	-	-	-	-
At 05 April 2021	<u>300,000</u>	<u>287,180</u>	<u>36,661</u>	<u>355,479</u>	<u>287,188</u>	<u>7,707</u>
Depreciation						
At 6 April 2020	24,000	22,975	-	-	17,310	372
Charge for the year	4,000	3,829	-	-	5,744	154
At 05 April 2021	<u>28,000</u>	<u>26,804</u>	<u>-</u>	<u>-</u>	<u>23,054</u>	<u>526</u>
Net book value						
At 05 April 2021	<u>272,000</u>	<u>260,376</u>	<u>36,661</u>	<u>355,479</u>	<u>264,134</u>	<u>7,181</u>
At 6 April 2020	<u>276,000</u>	<u>264,205</u>	<u>36,661</u>	<u>355,479</u>	<u>269,878</u>	<u>7,335</u>
	Property improvements - Baswich Lane £	Property improvements - Hixon £	Fixtures and Fittings £	Computer Equipment £	Total £	
At 6 April 2020	280,215	179,530	34,034	546	1,768,540	
Additions	-	-	-	-	-	
At 05 April 2021	<u>280,215</u>	<u>179,530</u>	<u>34,034</u>	<u>546</u>	<u>1,768,540</u>	
Depreciation						
At 6 April 2020	10,258	7,063	10,125	138	92,241	
Charge for the year	5,513	3,591	2,391	41	25,263	
At 05 April 2021	<u>15,771</u>	<u>10,654</u>	<u>12,516</u>	<u>179</u>	<u>117,504</u>	
Net book value						
At 05 April 2021	<u>264,444</u>	<u>168,876</u>	<u>21,518</u>	<u>367</u>	<u>1,651,036</u>	
At 6 April 2020	<u>269,957</u>	<u>172,467</u>	<u>23,909</u>	<u>408</u>	<u>1,676,299</u>	

Land Registry titles of the Rooms above are:

Eccleshall Road	SF541897
Baswich	SF615852
Hixon	SF498322

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

7. ANALYSIS OF NET ASSET BETWEEN FUNDS

7.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,469,532	181,504	1,651,036
Current assets	826,582	757,122	1,583,704
Current liabilities	(945)	-	(945)
Non-current liabilities	-	-	-
Total funds	2,295,169	938,626	3,233,795

7.1 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,494,794	181,504	1,676,298
Current assets	759,951	774,174	1,534,125
Current liabilities	(2,590)	-	(2,590)
Non-current liabilities	-	-	-
Total funds	2,252,155	955,678	3,207,833

8. MOVEMENT IN FUNDS

8.1 Current year

	Fund balance At 06 April 2020 £	Incoming resources £	Resources expended £	Transfer between funds £	Fund balance At 05 April 2021 £
Restricted funds	955,678	32,948	-	(50,000)	938,626
Unrestricted funds	2,252,155	40,213	(47,199)	50,000	2,295,169
Total funds	3,207,833	73,161	(47,199)	-	3,233,795

8.2 Prior year

	Fund balance At 06 April 2019 £	Incoming resources £	Resources expended £	Transfer between funds £	Fund balance At 05 April 2020 £
Restricted funds	718,588	237,090	-	-	955,678
Unrestricted funds	2,256,838	36,814	(41,497)	-	2,252,155
Total funds	2,975,426	273,904	(41,497)	-	3,207,833

9. TRANSACTIONS WITH RELATED PARTIES

During the financial year aggregate donations from related parties totalled £17,975 (2020: £120,740). There is an outstanding balance of £118,235 on a Loan to Greenmere Ltd, an entity in which Keith Brewer, a trustee, is a director.

10. VOLUNTEERS

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

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