

REGISTERED NUMBER: 1159523

STAFFORD GOSPEL HALL TRUST

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 05 APRIL 2022

Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

STAFFORD GOSPEL HALL TRUST
REPORT AND FINANCIAL STATEMENTS
CONTENTS

	Page
Reference and administrative information	2
Report of the Trustees	3 - 8
Independent Examiners Report	9
Charity statement of financial activities	10
Charity balance sheet	11
Notes to the financial statements	12-16

STAFFORD GOSPEL HALL TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 05 APRIL 2022

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 (Chair)

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 2022

The Trustees present their report along with the financial statements of the Charity for the year ended 05 April 2022. 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 2022 (2021: £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 2022

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.

Details of public benefit activities carried out by Stafford Gospel Hall Trust can be found in the separate appendix to this report.

Plans for future periods

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

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.

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 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 2022

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.

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 2022 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £89,976 compared to £72,961 in the previous year.

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 £556,325 (2021: £644,133)

STAFFORD GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2022

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. All transactions have been reviewed and approved by two trustees.

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 2022

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

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

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

BASIS OF 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

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

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

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

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

STAFFORD GOSPEL HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 05 APRIL 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:						
<i>Donations and legacies:</i>						
Non Gift Aid Collections		-	-	-	-	40
Gift Aid Collections		-	-	-	-	100
Contributions from the congregation		38,102	1,492	-	39,594	39,013
Gift Aid donations		-	-	5,815	5,815	7,030
Income tax refunds		1,454	-	-	1,454	1,988
Payroll giving		-	-	3,640	3,640	4,860
Legacies		31,023	-	-	31,023	-
Non Gift Aid Donations		-	-	8,450	8,450	19,930
<i>Investments:</i>						
Bank interest		39	-	-	39	156
<i>Other</i>						
Other interest and income		127	-	-	127	44
Total		70,745	1,492	17,905	90,142	73,161
Expenditure on:						
<i>Charitable activities</i>						
Running meeting rooms	5	44,204	-	1,745	45,949	38,101
Cost of donated services	4	6,501	-	-	6,501	5,648
Congregation support		-	3,825	-	3,825	3,450
Total		50,705	3,825	1,745	56,275	47,199
Net income/(expenditure)		20,040	(2,333)	16,160	33,867	25,962
Net movement in funds		20,040	(2,333)	16,160	33,867	25,962
Transfer between funds		-	-	-	-	-
Reconciliation of funds						
Total funds brought forward		2,292,836	2,333	938,626	3,233,795	3,207,834
Total funds carried forward	8	2,312,876	-	954,786	3,267,662	3,233,796

The notes on pages 11 to 14 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

STAFFORD GOSPEL HALL TRUST

BALANCE SHEET

AS AT 05 APRIL 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	6		1,756,551		1,651,036
Current Assets					
Loan Out - Greenmere Ltd		84,586		118,235	
Gift aid due		1,454		356	
Prepayments		1,372		902	
Cash at bank and in hand		1,424,728		1,464,211	
		1,512,140		1,583,704	
Current liabilities					
Creditors: amounts falling due within one year:					
Accruals and deferred income		1,029		945	
				945	
Net current assets			1,511,111		1,582,759
Total assets less current liabilities			3,267,662		3,233,795
Net Assets			3,267,662		3,233,795
Funds	7				
Restricted funds			954,786		938,626
Unrestricted funds			2,312,876		2,295,169
Total funds			3,267,662		3,233,795

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 14 form part of these financial statements

STAFFORD GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2022

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.

1.9 Significant estimates and judgements

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

2. TRUSTEES' REMUNERATION AND EXPENSES

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2021: None).

3. WAGES AND SALARIES

STAFFORD GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2022

There are no employees (2021: none).

STAFFORD GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2022

4. DONATED SERVICES	Year ended 05 April 2022 £	Year ended 05 April 2021 £
Chase Gospel Hall Trust	6,501	5,648

5. RESOURCES EXPENDED	Meeting rooms £	Other charitable activities £	Year ended 05 April 2022 £	Year ended 05 April 2021 £
Direct costs				
Repairs and maintenance	4,940	-	4,940	3,543
Insurance	1,503	-	1,503	838
Light and heat	8,614	-	8,614	4,246
Telephone	1,113	-	1,113	773
Congregation support	-	3,825	3,825	3,450
Depreciation and loss on disposals	26,392	-	26,392	25,262
Legal and professional charges	2,523	-	2,523	2,454
Support costs				
Public Outreach expenses			-	-
Governance	864	-	864	985
	<u>45,949</u>	<u>3,825</u>	<u>49,774</u>	<u>41,551</u>

Governance costs include £200 (2021: £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 2021	300,000	287,180	36,661	355,479	287,188	7,707
Additions	-	-	-	-	-	-
At 05 April 2022	<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 2021	28,000	26,804	-	-	23,054	526
Charge for the year	4,000	3,829	-	-	5,744	154
At 05 April 2022	<u>32,000</u>	<u>30,633</u>	<u>-</u>	<u>-</u>	<u>28,798</u>	<u>680</u>
Net book value						
At 05 April 2022	<u>268,000</u>	<u>256,547</u>	<u>36,661</u>	<u>355,479</u>	<u>258,390</u>	<u>7,027</u>
At 6 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>

	Property improvements - Baswich Lane	Property improvements - Hixon	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£	£
At 6 April 2021	280,215	179,530	34,034	546	1,768,540
Additions	730	131,177	-	-	131,907
At 05 April 2022	<u>280,945</u>	<u>310,707</u>	<u>34,034</u>	<u>546</u>	<u>1,900,447</u>
Depreciation					
At 6 April 2021	15,771	10,654	12,516	179	117,504
Charge for the year	5,480	4,996	2,152	37	26,392
At 05 April 2022	<u>21,251</u>	<u>15,650</u>	<u>14,668</u>	<u>216</u>	<u>143,896</u>
Net book value					
At 05 April 2022	<u>259,694</u>	<u>295,057</u>	<u>19,366</u>	<u>330</u>	<u>1,756,551</u>
At 6 April 2021	<u>264,444</u>	<u>168,876</u>	<u>21,518</u>	<u>367</u>	<u>1,651,036</u>

Land Registry titles of the Rooms above are:

Eccleshall Road	SF541897
Baswich	SF615852
Hixon	SF498322