

Trustees Report & Unaudited Financial Statements

Stafford Gospel Hall Trust
For the year ended 5 April 2023

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Legal and Administrative Information

Stafford Gospel Hall Trust

For the year ended 5 April 2023

Charity Name:

Stafford Gospel Hall Trust

Registered Charity Number:

1159523

Trustees:

Mr Keith Brewer (Chair)

Mr Gerrard Gates

Mr Robin McMullan

Mr Adrian Pittock

Mr Grant Godwin

Treasurer:

Mr Keith Brewer

Principle Address:

396 Eccleshall Road, Stafford, Staffordshire, ST16 1JW

Independent Examiner:

Lloyd Tunley
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

Report of the Trustees

Stafford Gospel Hall Trust

For the year ended 5 April 2023

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

Structure, Governance and Management

Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 25 March 1983, most recently amended by Deed of Variation dated 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 3. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2023.

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

Risk Management

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

Objectives and Activities

Objectives and Aims

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

Public Benefit

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

Details of public benefit activities carried out by Stafford Gospel Hall Trust include outreach activities which increased during the year following the lifting of a number of Covid19 related restrictions. Activities included ground clearance and tree surgeon works performed at the Hixon Parish council Millenium Green Park in Hixon and donations of both funds and labour towards improving the landscaping on verges of the main entrance road into Hixon village.

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 the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

During the year the Trust were able to commence the construction of a new Main Hall at the New Road, Hixon site. The construction of the project was awarded to Greenmere Ltd and progress has been encouraging. Completion of the project is expected to be in early 2024.

Improvements to the security at the Acton Gate Local Hall were carried out. This involved the installation of security CCTV cameras that are remotely monitored by a number of the congregation.

Plans for future periods

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 350 people normally attend these occasions.

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

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

Spreading the Gospel message and the life of a Christian

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

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

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

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

Funding

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

Financial Review

In the year ended 5 April 2023 the Trust had a deficit of incoming resources over resources expended due to lower congregational giving.

Total voluntary income received this year was £50,329 compared to £89,976 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 £ 97,115 (2022: £ 556,325)

Statement of Trustees Responsibilities

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

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

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

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

On Behalf of the board:

.....

Mr Keith Brewer (Trustee)

.....

Date

Report of the Independent Examiner

Stafford Gospel Hall Trust

For the year ended 5 April 2023

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

Respective responsibilities of Trustees and Examiner

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

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

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

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

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

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

1 November 2023

Statement of Financial Activities

Stafford Gospel Hall Trust

For the year ended 5 April 2023

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
Income and endowments:					
Donations and Legacies:					
Contributions from the Congregation	28,569	-	-	28,569	38,102
Donations received - Gift Aid	-	-	7,724	7,724	5,765
Donations received - Non-Gift Aid	-	-	9,250	9,250	8,500
Payroll giving	-	-	3,100	3,100	3,640
Legacies	-	-	-	-	31,023
Income Tax refunds	-	-	1,687	1,687	1,454
Congregation Support	-	-	-	-	1,492
Other Income					
Miscellaneous Income	102	-	-	102	127
Total Other Income	102	-	-	102	127
Investments					
Interest Received	1,725	-	-	1,725	39
Total Income and endowments:	30,395	-	21,761	52,156	90,142
Expenditure:					
Running Meeting Rooms (note 9)	72,036	-	-	72,036	45,950
Congregation Support (note 9)	-	-	-	-	3,825
Cost of donated services (note 4)	6,790	-	-	6,790	6,501
Total Expenditure:	78,826	-	-	78,826	56,276
Net Income/(Expenditure)	(48,430)	-	21,761	(26,670)	33,866
Net Movement In Funds	(48,430)	-	21,761	(26,670)	33,866
Reconciliation of funds (note 11)					
Total Funds brought forward	2,312,876	-	954,786	3,267,662	3,233,796
Net movement in funds	(48,430)	-	21,761	(26,670)	33,866
Total Funds carried forward	2,264,445	-	976,547	3,240,992	3,267,662

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

Balance Sheet

Stafford Gospel Hall Trust As at 5 April 2023

	2023	2022
Fixed Assets		
Tangible assets (note 6)	2,189,091	1,756,552
Total Fixed Assets	2,189,091	1,756,552
Current assets		
Other Debtors	21,668	84,586
Prepayments and accrued income	1,951	2,826
Cash at bank and in hand	1,030,483	1,424,728
Total Current assets	1,054,102	1,512,139
Creditors: amounts falling due within one year		
Accruals and deferred income	2,201	1,029
Total Creditors: amounts falling due within one year	2,201	1,029
Net current assets/(liabilities)	1,051,901	1,511,110
Total assets less current liabilities	3,240,992	3,267,662
Net Assets	3,240,992	3,267,662
Funds (note 10)		
Restricted Funds	976,547	954,786
Unrestricted funds	2,264,445	2,312,876
Total Funds	3,240,992	3,267,662

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

.....

Mr Keith Brewer (Trustee)

The notes on pages 11 - 19 form part of these financial statements.

Notes forming part of the Financial Statements

Stafford Gospel Hall Trust

For the year ended 5 April 2023

1. ACCOUNTING POLICIES

1.1 Basis of financial statements

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

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

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

1.2 Income

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

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to 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 Expenditure

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

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

1.4 Governance and support costs

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

1.5 Tangible fixed assets and depreciation

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

Freehold buildings	2% 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 arise from donations to the trust, which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary.

1.9 Going Concern

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

1.10 Significant estimates and judgements

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

2. TRUSTEES' REMUNERATION AND EXPENSES

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2022: none)

3. WAGES AND SALARIES

There are no employees (2022: none)

4. Donated Services

	2023	2022
Donated Services		
Chase Gospel Hall Trust	6,790	6,501

5. Grants

2023

2022

Grants:

6. Tangible Fixed Asset

Cost	Freehold land & buildings- Eccleshall Road	Freehold land & buildings- Acton Gate	Freehold land- Baswich Lane	Freehold land- Hixon	Property improvements- Acton Gate
At 6 April 2022	300,000	287,180	36,661	355,479	287,188
Additions					
Disposals					
At 5 April 2023	300,000	287,180	36,661	355,479	287,188
Depreciation					
At 6 April 2022	32,000	30,633			28,798
Current Year Depreciation	4,000	3,829			5,744
Eliminated on disposals					
At 5 April 2023	36,000	34,462			34,542
Net Book Value					
At 5 April 2023	264,000	252,718	36,661	355,479	252,646
At 5 April 2022	268,000	256,547	36,661	355,479	258,390

Cost	Property improvements- Eccleshall Road	Property improvements- Baswich Lane	Property improvements- Hixon	Fixtures and Fittings	Computer Equipment	Totals
At 6 April 2022	7,707	280,945	310,707	34,034	546	1,900,447
Additions			460,017			460,017
Disposals						
At 5 April 2023	7,707	280,945	770,724	34,034	546	2,360,464
Depreciation						
At 6 April 2022	680	21,251	15,650	14,668	216	143,896
Current Year Depreciation	154	5,440	6,340	1,937	33	27,477
Eliminated on disposals						

At 5 April 2023	834	26,691	21,990	16,605	249	171,372
Net Book Value						
At 5 April 2023	6,873	254,254	748,733	17,429	297	2,189,092
At 5 April 2022	7,027	259,694	295,057	19,366	330	1,756,551

Land registry titles of the above property held are

Eccleshall Road SF541897
 Baswich SF615852
 Hixon SF498322
 Acton Gate SF337138

7. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations from related parties of the Trustees of £9,002 (2022: £7,600) were received. Reimbursements of £1,543 (2022: £0) were made to related parties. There is an outstanding balance of £21,668 (2022: £84,586) on a Loan to Greenmere Ltd, an entity in which Keith Brewer, a trustee, is a director.

8. 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.

Resources Expended

Stafford Gospel Hall Trust

For the year ended 5 April 2023

9. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2023	TOTAL COSTS 2022
Direct Costs				
Premises costs - repairs and maintenance	8,692	-	8,692	4,940
Premises costs - heat, light and power	12,899	-	12,899	8,614
Telephone	2,226	-	2,226	1,113
Health and Safety	10,059	-	10,059	-
Legal and professional	6,170	-	6,170	2,523
Congregation Support	-	-	-	3,825
Public outreach expenses	1,763	-	1,763	-
Depreciation	27,478	-	27,478	26,392
Insurance	1,799	-	1,799	1,503
Governance	950	-	950	864
Total Direct Costs	72,036	-	72,036	49,775

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

Analysis of Net Assets - Current year

Stafford Gospel Hall Trust

For the year ended 5 April 2023

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

10.1 Current Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Funds			
Tangible Fixed Assets	1,416,393	772,698	2,189,091
Current Assets	847,519	206,583	1,054,102
Current Liabilities	533	(2,735)	(2,201)
Total Funds	2,264,445	976,547	3,240,992

Analysis of Net Assets - Prior Year

Stafford Gospel Hall Trust

For the year ended 5 April 2023

10.2 Prior Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Funds			
Tangible Fixed Assets	1,443,871	312,681	1,756,552
Current Assets	870,034	642,105	1,512,139
Current Liabilities	(1,029)	-	(1,029)
Total Funds	2,312,876	954,786	3,267,662

Movement in Funds - Current Year

Stafford Gospel Hall Trust

For the year ended 5 April 2023

11. Movement in Funds

11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2023
Movement in Funds				
Total funds brought forward	2,312,876	954,786	-	3,267,662
Incoming resources	30,395	21,761	-	52,156
Resources expended	(78,826)	-	-	(78,826)
Total funds carried forward	2,264,445	976,547	-	3,240,992

Movement in Funds - Prior Year

Stafford Gospel Hall Trust

For the year ended 5 April 2023

11. Movement in Funds

11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2022
Movement in Funds				
Total funds brought forward	2,292,837	938,626	2,333	3,233,796
Incoming resources	70,745	17,905	1,492	90,142
Resources expended	(50,706)	(1,745)	(3,825)	(56,276)
Total funds carried forward	2,312,876	954,786	-	3,267,662

Comparative Statement of Financial Activities

Stafford Gospel Hall Trust

For the year ended 5 April 2023

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Income and endowments:				
Donations and Legacies:				
Contributions from the Congregation	38,102	1,492	-	39,594
Gift Aid Donations	31,023	-	5,765	36,788
Non Gift Aid Donations	-	-	8,500	8,500
Payroll Giving	-	-	3,640	3,640
Income Tax refunds	1,454	-	-	1,454
Other Income				
Miscellaneous Income	127	-	-	127
Total Other Income	127	-	-	127
Investments				
Interest Received	39	-	-	39
Total Income and endowments:	70,745	1,492	17,905	90,142
Expenditure:				
Running Meeting Rooms (note 9)	44,204	-	1,745	45,950
Congregation Support (note 9)	-	3,825	-	3,825
Cost of donated services (note 4)	6,501	-	-	6,501
Total Expenditure:	50,706	3,825	1,745	56,276
Net Income/(Expenditure)	20,039	(2,333)	16,160	33,866
Net Movement In Funds	20,039	(2,333)	16,160	33,866
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Reconciliation of funds (note 11)				
Total Funds brought forward	2,292,837	2,333	938,626	3,233,796
Net movement in funds	20,039	(2,333)	16,160	33,866
Total Funds carried forward	2,312,876	-	954,786	3,267,662