

Trustees Report & Audited Financial Statements

Stafford Gospel Hall Trust
For the year ended 5 April 2024

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Legal and Administrative Information

Stafford Gospel Hall Trust

For the year ended 5 April 2024

Charity Name:

Stafford Gospel Hall Trust

Registered Charity Number:

1159523

Trustees:

Mr Keith Brewer (Chair)

Mr Gerrard Gates (Resigned 18.09.2024)

Mr Robin McMullan (Resigned 18.09.2024)

Mr Adrian Pittock

Mr Grant Godwin

Mr Rolf McMullan (Appointed 18.09.2024)

Mr Bruce Bricknell (Appointed 18.09.2024)

Trustees holding title to property belonging to the charity:

Adrian Pittock, Grant Godwin, Keith Brewer, Robin McMullan, Gerrard Gates

Treasurer:

Mr Keith Brewer

Principle Address:

Brethren Gospel Hall, New Road, Hixon, Stafford, ST18 0PJ

Auditors:

Dr Joanna Ayling
Dr J R Ayling BSC FCA
8 Troutbeck Avenue
Leamington Spa
CV32 6NE

Accountant:

Oldfield Advisory LLP
1120 Elliott Court
Coventry
CV5 6UB

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 2024

The trustees present their report along with the financial statements of the Charity for the year ended 5 April 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 13-14 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 2024.

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. Chase Gospel Hall Trust has no income but incurs expenses relating to the maintenance of its property - Stafford Gospel Hall Trust pays these expenses by way of donated services to Chase Gospel Hall Trust.

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.

During the year, Stafford Gospel Hall Trust had members of the congregation take part in a number of public benefit activities. These included donating Gospel tracts to Stafford Prison for distribution to prisoners and having members of the congregation attend regular open air preachings. Members of the congregation have also worked closely with a separate charity, the RRT, in providing food boxes to those in need, as well as volunteering at RRT events which have provided meals to emergency services.

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

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.

The Trust's main activities and achievements in the year included the completion of the hall at the Hixon site for use by members of the congregation.

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.

The Charity had received restricted funds which had arisen as a result of a funds appeal for the purpose of purchasing land and constructing a new gospel hall at New Road, Hixon, Stafford, from which it will continue to carry out its charitable purposes. The construction of the new gospel hall has been completed and has utilised restricted funds resulting in the restricted fund being reduced to £nil at the year end.

Financial Review

In the year ended 5 April 2024 the Trust had a surplus of incoming resources over resources expended.

Total voluntary income received this year was £450,395 compared to £50,329 in the previous year.

At the end of the reporting period, the trust had total funds of £2,329,034 (2023: 2,992,883*) (*re-stated, see note 2).

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 landscaping and ground 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 £8,510 (2023: £1,047,166*) (*re-stated, see note 2)

Fund-raising standards Information

The charity does not carry out significant fundraising activities.

Statement of Trustees Responsibilities

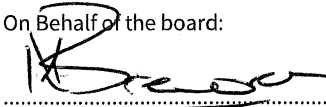
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

On Behalf of the board:


.....

Mr Keith Brewer (Trustee)

31/01/2025.
.....

Date

Independent auditor's report to the Trustees of Stafford Gospel Hall Trust

Stafford Gospel Hall Trust

For the year ended 5 April 2024

Opinion

I have audited the financial statements of Stafford Gospel Hall Trust ('the charity') for the year ended 5 April 2024 which comprise the statement of financial activities, the balance sheet, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). In my opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other matter

I draw attention to the fact that the financial statements for the year ended 5 April 2023 are unaudited. My opinion is not modified in respect of this matter.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and my auditor's report thereon. The trustees are responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained in the course of the audit, or otherwise appears to be

materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Matters on which I am required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, I have not identified material misstatements in the trustees' report.

I have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require me to report to you if, in my opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

I have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which my procedures are capable of detecting irregularities, including fraud is detailed below:

I obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosure in the financial statements. The laws and regulations I considered in this context were The Charities Act 2011 and the Charities SORP (FRS102) 2019. I assessed the required compliance with these laws as part of my audit procedures on the related financial statement items.

I identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be from the timing of donated income, the accounting treatment of the restricted fund and tangible fixed assets, and the override of controls by management including through significant estimates and judgements.

My audit procedures to respond to these risks included enquiries of management, sample testing on the posting of invoices and journals, evaluating accounting treatments of material areas, reviewing accounting estimates and judgements for biases and reading minutes of meetings for those charged with governance.

Because of the inherent limitations of an audit, there is a risk that I will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as I will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My audit work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my audit work, for this report, or for the opinions I have formed



31 January 2025

Dr Joanna Ayling, Statutory Auditor
Dr J R Ayling BSc FCA
8 Troutbeck Avenue
Leamington Spa
Warwickshire
CV32 6NE

Date

Dr J R Ayling BSc FCA is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Statement of Financial Activities

Stafford Gospel Hall Trust

For the year ended 5 April 2024

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL 2024	TOTAL 2023 (*RE-STATED, NOTE 2)
Income and endowments:					
Donations and Legacies					
Contributions from the Congregation	50,550	-	-	50,550	28,568
Donations received - Gift Aid	25	-	42,961	42,986	7,724
Donations received - Non-Gift Aid	29,133	-	241,280	270,413	9,250
Payroll giving	-	-	699	699	3,100
Income Tax refunds	7	-	10,740	10,747	1,687
Grants Received (note 3)	-	-	75,000	75,000	-
Total Donations and Legacies	79,715	-	370,680	450,395	50,329
Investments					
Interest Received	2,892	-	-	2,892	1,725
Total Investments	2,892	-	-	2,892	1,725
Other Income					
Miscellaneous Income	32	-	-	32	102
Total Other Income	32	-	-	32	102
Total Income and endowments:	82,639	-	370,680	453,319	52,156
Expenditure:					
Meeting rooms & other charitable activities (note 4)	83,455	-	-	83,455	72,926*
Cost of donated services (note 5)	(5,423)	-	-	(5,423)	7,550*
Total Expenditure:	78,032	-	-	78,032	80,476*
Net Income/(Expenditure)	4,607	-	370,680	375,287	(28,320)*
Other Movements					
Transfers between funds (note 16.1)	370,680	-	(370,680)	-	-
Other gains / (losses) - Impairment (note 6)	(1,039,136)	-	-	(1,039,136)	9,573*
Net Movement In Funds	(663,849)	-	-	(663,849)	(18,747)*
Reconciliation of funds (note 15)					
Total Funds brought forward (as re-stated, note 2)	2,992,883	-	-	2,992,883*	3,011,630*
Net movement in funds	(663,849)	-	-	(663,849)	(18,747)*
Total Funds carried forward	2,329,034	-	-	2,329,034	2,992,883*

The notes on page 13 - 25 form part of these financial statements.

Balance Sheet

Stafford Gospel Hall Trust

As at 5 April 2024

	2024	2023 (*RE-STATED, NOTE 2)
Fixed Assets		
Tangible assets (note 6)	2,320,522	1,945,715*
Investments (note 7)	2	2*
Total Fixed Assets	2,320,524	1,945,717*
Current assets		
Amounts owed by group and associated undertakings (note 8)	-	21,668*
Prepayments and accrued income (note 8)	5,704	11,951*
Cash at bank and in hand	82,715	1,030,483
Total Current assets	88,419	1,064,102*
Creditors: amounts falling due within one year (note 9)		
Trade creditors	-	6,300*
Amounts owed to group undertakings	59,941	-
Accruals and deferred income	9,848	2,201
Total Creditors: amounts falling due within one year (note 9)	69,789	8,501*
Net current assets/(liabilities)	18,630	1,055,601*
Total assets less current liabilities	2,339,154	3,001,318*
Provisions (note 10)		
Provisions	10,120	8,435*
Total Provisions (note 10)	10,120	8,435*
Net Assets	2,329,034	2,992,883*
Funds (note 15)		
Unrestricted funds	2,329,034	2,992,883*
Total Funds	2,329,034	2,992,883*

The unaudited financial statements were approved and authorised for issue by the Trustees of Stafford Gospel Hall Trust on

31/01/25 and were signed on its behalf by:



Mr Keith Brewer (Trustee)

The notes on pages 13 - 25 form part of these financial statements.

Notes forming part of the Financial Statements

Stafford Gospel Hall Trust

For the year ended 5 April 2024

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 in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice and the Charities Act 2011.

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

Contributions from the congregation and 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.

Grant income is recognised as income in the financial statements when the trust receives grants or other grant income from related charities.

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.

The cost of charitable activities is those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance and support costs

Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Support costs are allocated to the primary activity of the trust being the provision of meeting halls.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £100) are stated at cost less depreciation. Freehold land and assets under construction are 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
Computer equipment	10% reducing balance

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such an indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in the Statement of Financial Activities unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

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 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 following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements. The trustees have had the properties of the trust revalued which has resulted in significant impairments losses that have resulted in material adjustments to the carrying amounts of the assets.

1.10 Provisions

Provisions are recognised where the trust deems there to be a likely obligation to settle an amount that can be estimated reliably. Provisions are assessed as of each reporting date.

1.11 Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid, and accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

1.12 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will likely result in the transfer of funds to a third party, and the amount due to settle the obligation can be estimated reliably.

1.13 Investments

Investments are recognised at their transaction value. Where the investment consists of shares in the trading subsidiary, the investments are carried at cost.

2. PRIOR YEAR ADJUSTMENTS

A number of figures previously reported in the financial statements for the year ended 5 April 2023 have been re-stated as follows:

Previously reported expenditure on meeting rooms and other charitable activities of £72,036 omitted to include a provision for utilities not being billed for the Acton Gate property. These have been included at a value of £1,690 for the year ended 5 April 2023. There were also two amounts related to repairs and maintenance and health and safety totalling £5,541 relating to 2023 expenditure which were omitted. Depreciation has been re-stated at £21,138 due to reclassification of the Hixon site as an asset under construction in the year ended 5 April 2023.

Previously reported donated services of £6,790 omitted to include a transaction of £760 that had been recognised in the following year but which related to 2023. Restated donated services are £7,550. Total expenditure has been re-stated at £80,476 (previously £78,826).

Other movements were previously omitted. These included a restatement of restricted funds in the year ended 5 April 2018 and all subsequent years to reflect the funds having been used for their intended purpose in the period and therefore the balance of restricted funds being transferred to unrestricted funds at the year end. The impact on restricted funds at 5 April 2023 was a restatement of £nil (previously £954,786). Also included under other movements is other gains / (losses) on impairment restated as £9,573 reflecting an impairment reversal for the Acton Gate property.

The net impact of the above changes is a re-statement of the net movement in funds to a deficit of £18,747 (previously a deficit of £26,670).

Total funds brought forward from year ended 5 April 2022 have been restated to reflect a number of corrections. These are as follows:

- The inclusion of the value of investments in subsidiaries of £2 to reflect beneficial interest of shares held by the trust in Greenmere Ltd
- The reversal of depreciation charged on the Hixon site as it was not in use in the prior years, amount of £15,650
- The inclusion of a provision for utility costs relating to Acton Gate which are yet unbilled (£6,745)
- An impairment adjustment relating to Acton Gate, amount of £264,939, following valuation of the site

These adjustments totaled £256,032 leaving a re-stated funds brought forward figure of £3,011,630 (previously £3,267,662). The net effect of the above re-statements is a funds carried forward balance at 5 April 2023 of £2,992,883 (previously £3,240,992).

Tangible assets as at 5 April 2023 have been restated to reflect the above mentioned changes made in 2022, in addition to the reversal of depreciation previously recognised on the Hixon site which wasn't yet in use, amount of £6,340. The tangible assets have been re-stated as £1,945,715 (previously £2,189,091).

The amount of £21,668 owed to group undertakings has been re-classified as such on the balance sheet (previously under Other Debtors). Prepayments and accrued income have been restated as £11,951 (previously £1,951) due to the inclusion of a £10,000 impairment provision relating to the known increase in value on the Acton Gate site. Total current assets are therefore re-stated as £1,064,102.

Trade creditors have been restated as £6,300 (previously £Nil) to reflect invoices dated and received pre year end. Provisions have been restated as £8,435 to reflect provision for utilities for the Acton Gate property. Utilities are not currently being billed due to the absence of a contract with an energy and water provider (previously £Nil). Total liabilities are re-stated as £16,936.

The net effect of the balance sheet re-statements detailed above, is a re-statement of total assets less current liabilities as £2,992,883 (previously £3,240,992).

	2024	2023
3. Grants:		
Grants Received from:		
Central Gospel Hall Trust	75,000	-
Total Grants Received:	75,000	-

	2024	2023 (*RE-STATED, NOTE 2)
4. Resources Expended		
Running meeting rooms		
Running meeting rooms		
Premises costs - repairs and maintenance	6,028	11,445 *
Premises costs - heat, light and power	30,415	14,589 *
Telephone	2,443	2,226
Health & Safety	8,239	12,847 *
Insurance	2,877	1,799
Total Running meeting rooms	50,002	42,906 *
Support costs		
Legal and professional	4,008	6,170
Depreciation	23,423	21,138 *
Governance	5,718	950
Total Support costs	33,149	28,258 *
Total Running meeting rooms	83,151	71,164 *
Public outreach expenses	304	1,762
Total Resources Expended	83,455	72,926 *

Governance costs include £2,950 (2023: £nil) in respect of the audit fee. No other fees were payable to the auditor (2023: £nil). Governance costs for 2023 include £180 in respect of the independent examiners' fees. Other fees payable to the independent examiner in 2023 were £946.

5. Donated Services

The donated services balance for the year ended 5 April 2024 is the net of donated services to a value of £3,166 less an electricity refund of £7,830.

	2024	2023 (*RE-STATED, NOTE 2)
Donated Services		
Donated To:		
Chase Gospel Hall Trust	(5,423)	7,550 *
Total Donated Services:	(5,423)	7,550 *

Analysis provides understanding of nature of activities of projects being funded. May be based on projects or programmes undertaken or by type of activity or geographical location of the project being funded.

6. Tangible Fixed Assets

Cost	Freehold Land & Buildings (*re-stated, note 2)	Asset under construction (*re-stated, note 2)	Fixtures & Fittings	Computer Equipment	Totals (*re-stated, note 2)
At 6 April 2023	1,199,681*	1,126,203*	34,034	546	2,360,464
Additions	-	1,425,025	-	2,340	1,427,365
Disposals	-	-	-	-	-
Transfer	2,551,228	(2,551,228)	-	-	-
At 5 April 2024	3,750,909	-	34,034	2,886	3,787,829
Depreciation					
At 6 April 2023	132,531*	- *	16,605	249	149,385*
Current Year Depreciation	21,645	-	1,743	35	23,423
Eliminated on disposals	-	-	-	-	-
At 5 April 2024	154,176	-	18,348	284	172,808
Impairment					
At 6 April 2023	265,364*	-	-	-	265,364*
Increase in the year	1,048,708	-	-	-	1,048,708
Decrease in the year	(19,573)	-	-	-	(19,573)
At 5 April 2024	1,294,499	-	-	-	1,294,499
Net Book Value					
At 5 April 2024	2,302,234	-	15,686	2,602	2,320,522
At 5 April 2023	801,786*	1,126,203*	17,429	297	1,945,715*

Land registry titles of the above property held are
 Eccleshall Road SF541897
 Baswich SF615852
 Hixon SF498322
 Acton Gate SF337138

6.1 Fixed Asset Analysis

Freehold Land & Buildings

Cost	Eccleshall Road	Acton Gate	Baswich Lane	Hixon (*as re-stated, see note 2)	Totals (*as re-stated, note 2)
At 6 April 2023	307,707	574,368	317,606	- *	1,199,681
Additions	-	-	-	2,551,228	2,551,228
At 5 April 2024	307,707	574,368	317,606	2,551,228	3,750,909
Depreciation					
At 6 April 2023	36,835	69,004	26,692	- *	132,531 *
Current Year	4,154	9,573	5,398	2,520	21,645
At 5 April 2024	40,989	78,577	32,090	2,520	154,176
Impairment					
At 6 April 2023	-	265,364 *	-	-	265,364 *
Gains	-	(19,573)	-	-	(19,573)
Losses	-	-	-	1,048,708	1,048,708
At 5 April 2024	-	245,791	-	1,048,708	1,294,499
Net Book Value					
At 5 April 2024	266,718	250,000	285,516	1,500,000	2,302,234
At 5 April 2023	270,872	240,000	290,914	- *	801,786 *

Freehold land & buildings at 5 April 2024 includes £587,867 (2023: 232,388) in respect of land not depreciated.

In January 2025 the Trustees undertook professional (RICS) valuations of all their freehold properties as at 5 April 2024, 5 April 2023 and 5 April 2022. An impairment loss was subsequently recognised for the Hixon and Acton Gate meeting halls. The loss for Hixon was fully recognised in the year ending 5 April 2024 as the building was not operational at the earlier dates. For the Acton Gate hall an impairment loss of £289,937 was recognised in the year ended 5 April 2022 and £25,000 of impairment reversal income accrued. In the year ended 5 April 2023, impairment losses of £24,573, comprising the depreciation charged in the year ended 5 April 2023 and the release of £15,000 of the income accrued at 5 April 2022, were reversed. These adjustments have been made by way of prior period adjustments, see note 2. The impairment reversal in the year ended 5 April 2024 comprises the depreciation charged in the year plus the release of the remaining £10,000 impairment reversal income accrued.

7. INVESTMENTS

The trust holds 100% of voting rights in its subsidiary by virtue of holding 100% of share capital.

	2024	2023 (*RE-STATED, NOTE 2)
Investments		
Greenmere Ltd	2*	2*
Total Investments	2*	2*

Greenmere Ltd, year ended 5 April 2024

Gross Assets	375,471
Gross Liabilities	(350,333)
Net assets	25,138

Gross income	1,426,248
Cost of sales	(1,381,758)
Gross Profit	44,490
Admin expenses	(52,886)
(Loss)/Profit for the year	(8,396)

Of the gross income of Greenmere Ltd, £1,425,026 was from Stafford GHT.

8. DEBTORS

	2024	2023 (*RE-STATED, NOTE 2)
Debtors		
Amounts owed by group and associated undertakings	-	21,668*
Prepayments and accrued income	5,704	11,951*
Total Debtors	5,704	33,619*

9. CREDITORS

	2024	2023 (*RE-STATED, NOTE 2)
Creditors: amounts falling due within one year		
Trade Creditors	-	6,300*
Amounts owed to group undertakings	59,941	-
Accruals	9,848	2,201
Total Creditors: amounts falling due within one year	69,789	8,501*

10. PROVISIONS AND FUNDING COMMITMENTS

A provision has been included for utilities for the property at Acton Gate. This has been included on the basis that there is an ongoing case with National Grid where the electricity meter for the property is not registered on the national database, neither is the property in a contract with a water provider.

i) Reconciliation

Carrying amount at 6 April 2023 (*re-stated, note 2)	8,435 *
Additions	1,685 *
Amounts charged against the provision during the period	-
Unused amounts reversed during the period	-
Provision at 5 April 2024	10,120*

- ii) The trust is looking to work with the National Grid and Severn Trent to formalise connections within the coming year.
- iii) As of the end of the year, the trust had no contract in place with an energy provider or water provider and therefore it is uncertain when repayments will occur.
- iv) There are no amounts of expected reimbursement and no asset recognised.

11. 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 (2023: none).

12. WAGES AND SALARIES

There are no employees (2023: none)

13. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations from related parties of the Trustees of £103,226 (2023: £7,502) were received. The trust made no reimbursements to related parties (2023: None). The trust also provided support in the form of donated services to Chase Gospel Hall Trust of which Mark McMullan (brother to Rolf McMullan (a Trustee) and Robin McMullan (a previous Trustee)) is a trustee. The amount of donated services was -£5,423 (2023: £7,550*) (*re-stated, note 2).

13.1 TRANSACTIONS WITH GROUP ENTITIES

Fixed asset investments of £2 reflect beneficial interest of shares held by the trust in Greenmere Ltd, a trading subsidiary. There is an outstanding balance of £59,941 on a loan from Greenmere Ltd, the charity's trading subsidiary of which Keith Brewer, a trustee, is a director (2023: £21,668 due to Greenmere Ltd). Stafford Gospel Hall Trust procured construction services in respect of their new gospel hall from Greenmere Ltd totalling £1,425,026 (2023: £460,017)

13.2 CONTRACTUAL COMMITMENTS

On 3 March 2020, Greenmere Ltd was contracted by Stafford Gospel Hall Trust to design and build a new meeting hall in Hixon. The contract had no fixed value. Costs incurred under this contract after 5 April 2024 were £82,994 (costs after 5 April 2023: 1,508,019). This commitment will be funded by donations from the congregation received for use on the Hixon project.

14. 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.

Analysis of Net Assets - Current year

Stafford Gospel Hall Trust
For the year ended 5 April 2024

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

15.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Funds				
Fixed Assets	2,320,524	-	-	2,320,524
Current Assets	88,419	-	-	88,419
Current Liabilities	(79,909)	-	-	(79,909)
Total Funds	2,329,034	-	-	2,329,034

Analysis of Net Assets - Prior Year

Stafford Gospel Hall Trust
For the year ended 5 April 2024

15.2 Prior Year

	UNRESTRICTED FUNDS (*RE-STATED, NOTE 2)	DESIGNATED FUNDS	RESTRICTED FUNDS (*RE-STATED, NOTE 2)	TOTAL FUNDS 2023 (*RE-STATED, NOTE 2)
Funds				
Fixed Assets	1,945,717*	-	- *	1,945,717*
Current Assets	1,064,102*	-	- *	1,064,102*
Current Liabilities	(16,936)*	-	- *	(16,936)*
Total Funds	2,992,883*	-	- *	2,992,883*

Movement in Funds - Current Year

Stafford Gospel Hall Trust

For the year ended 5 April 2024

16. Movement in Funds

16.1 Movement in funds - current year

	UNRESTRICTED FUNDS (*RE-STATED, NOTE 2)	DESIGNATED FUNDS	RESTRICTED FUNDS (*RE-STATED, NOTE 2)	TOTAL FUNDS 2024 (*RE-STATED, NOTE 2)
Movement in Funds				
Total funds brought forward	2,992,883 *	-	- *	2,992,883 *
Incoming resources	92,211	-	370,680	462,891
Resources expended	(1,126,740)	-	-	(1,126,740)
Transfers between funds	370,680	-	(370,680)	-
Total funds carried forward	2,329,034	-	-	2,329,034

The restricted funds arose as a result of a funds appeal for the purpose of constructing a new gospel hall at New Road, Hixon. As the funds were used for the intended purpose, the balance of the restricted funds was transferred to unrestricted funds.

Movement in Funds - Prior Year

Stafford Gospel Hall Trust
For the year ended 5 April 2024

16. Movement in Funds

16.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS (*RE-STATED, NOTE 2)	DESIGNATED FUNDS	RESTRICTED FUNDS (*RE-STATED, NOTE 2)	TOTAL FUNDS 2023 (*RE-STATED, NOTE 2)
Movement in Funds				
Total funds brought forward	2,725,004 *	-	286,626 *	3,011,630 *
Incoming resources	39,968 *	-	21,761	61,729 *
Resources expended	(80,476) *	-	-	(80,476) *
Transfers between Funds	308,387 *	-	(308,387) *	-
Total funds carried forward	2,992,883 *	-	-	2,992,883 *

The restricted funds arose as a result of a funds appeal for the purpose of constructing a new gospel hall at New Road, Hixon. As the funds were used for the intended purpose, the balance of the restricted funds was transferred to unrestricted funds.

Comparative Statement of Financial Activities

Stafford Gospel Hall Trust

For the year ended 5 April 2024

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023 (*RE-STATED, SEE NOTE 2)
Income and endowments:				
Donations and Legacies				
Contributions from the Congregation	28,568	-	-	28,568
Donations received - Gift Aid	-	-	7,724	7,724
Donations received - Non-Gift Aid	-	-	9,250	9,250
Payroll giving	-	-	3,100	3,100
Income Tax refunds	-	-	1,687	1,687
Total Donations and Legacies	28,568	-	21,761	50,329
Investments				
Interest Received	1,725	-	-	1,725
Total Investments	1,725	-	-	1,725
Other Income				
Miscellaneous Income	102	-	-	102
Total Other Income	102	-	-	102
Total Income and endowments:	30,395	-	21,761	52,156
Expenditure:				
Meeting rooms & other charitable activities (note 4)	72,926*	-	-	72,926*
Cost of donated services (note 5)	7,550*	-	-	7,550*
Total Expenditure:	80,476*	-	-	80,476*
Net Income/(Expenditure)	(50,081)*	-	21,761	(28,320)*
Other Movements				
Transfers between funds (note 16.2)	308,387*	-	(308,387)*	-*
Other gains / (losses) - Impairment (note 6)	9,573*	-	-	9,573*
Net Movement In Funds	(348,895)*	-	330,148*	(18,747)*
Reconciliation of funds (note 15)				
Total Funds bought forward	2,725,004*	-	286,626*	3,011,630*
Net movement in funds	267,879*	-	(286,626)*	(18,747)*
Total Funds carried forward	2,992,883*	-	-*	2,992,883*

Stafford Gospel Hall Trust Public Benefit Report – YE 05/04/2024

July 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

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

2024 Summary

The trustees of the 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.

Street Preachings & Spreading the Word of God

There has been regular open air preachings in Stafford since at least the mid 20th Century, sharing the message of Gods heart of love to mankind. Any enquiries received by the trustees or made to central office have been followed up fully, and where applicable people have been directed to the following website where literature can be purchased or downloaded for reading in multiple languages

<https://christiandocctrineandgospelpublishing.org/>



2023/4 statistics

- | | |
|-----------------------------------|--------|
| • Total tracts given out | 821no. |
| • Total Street Preaching sessions | 112no. |
| • Total Street Preachings given | 256no. |

Stafford Prison – April 2024

Christian tracts have been donated to Stafford prison for distribution to prisoners for their pastoral care.



RRT Foodboxes

As a charity, we have distributed RRT Family Food Boxes which we donated to various local needs such as homeless and vulnerable shelters, schools, parishes etc. The RRT Food Boxes are designed to feed a family of 4 for up to 4 days and bring some relief and joy to households during their time of pressure and crisis. The boxes often get distributed to the local police or councils who are in touch with these needy situation, who will distribute them to individuals.

We have donated the below:-

- 5 'red tent events' serving hot food to the emergency service planned events.
- 143no. food boxes to the Staffordshire police force and councils to give to persons in need
- 4no. care kits to the police force
- 500no. Decontamination wipes to the fire service

4th January 2024

Macari Food Box Donation



25th January 2024

Newcastle Under Lyme Borough Council Foodbox Donation



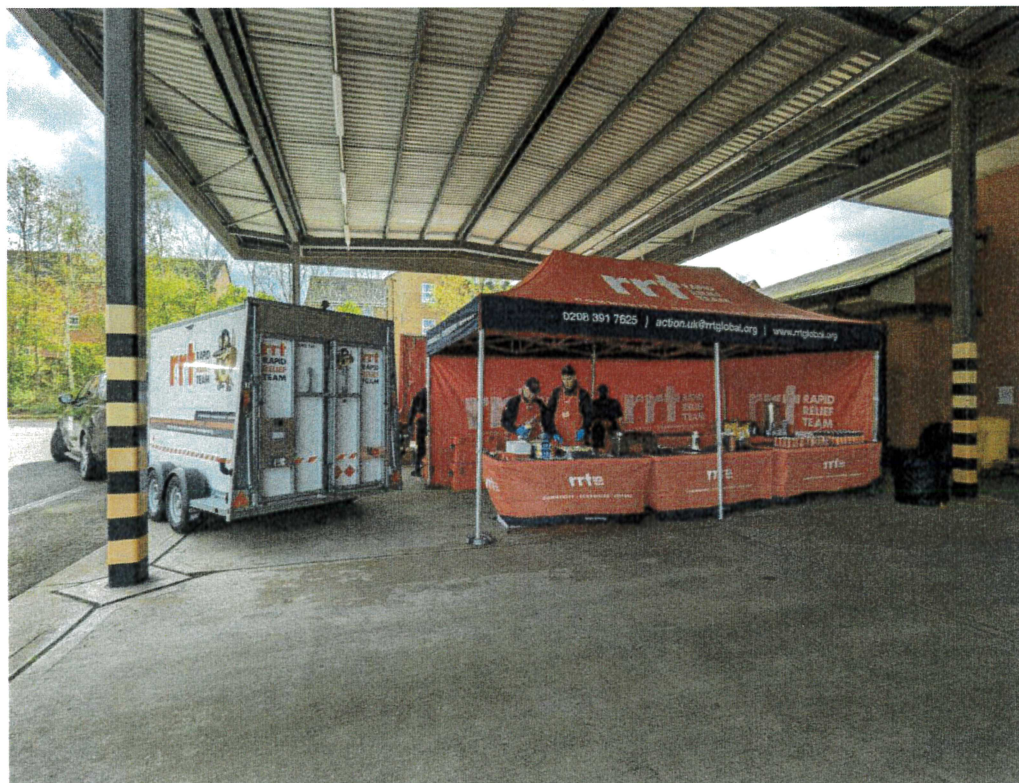
12th March 2024

Feeding 70 Fire crew in Hanley Stoke on Trent



17th April 2023

Serving 50 Firemen from Staffs Fire and Rescue Service at a Chemical Emergency exercise.



8th May 2023

Food boxes for Stafford Police



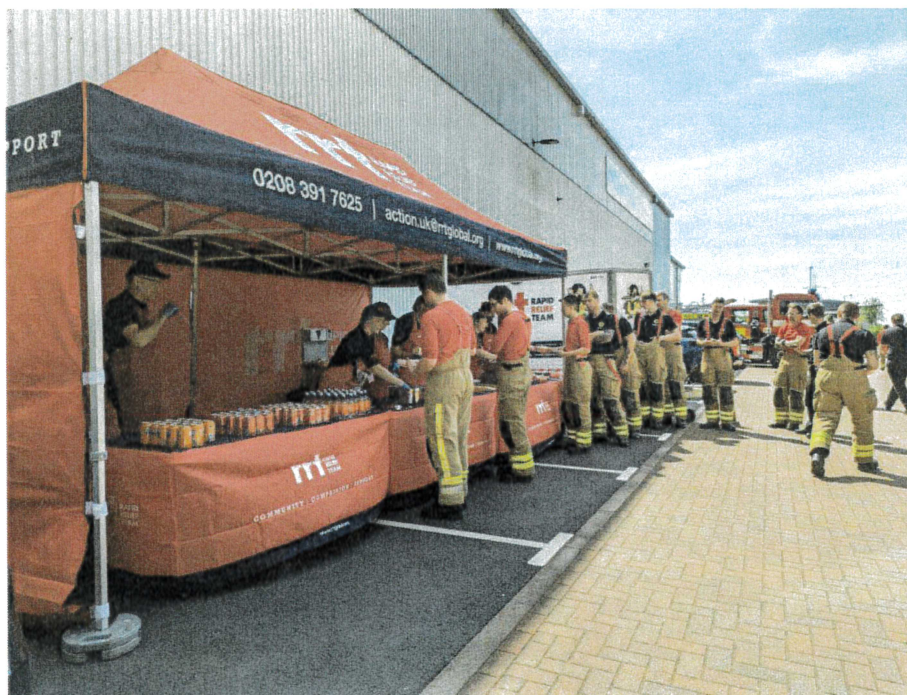
31st May 2023

Comfort Snack boxes delivered to Newcastle U Lyme council Homeless support



9th May 2024

Serving 80 Fire fighters at fire in Cannock



Clockwise order; Longton police, Newcastle Police, Stafford Police, Burton Police.



RRT Red Tent Events

April 2023

Event for Staffordshire fire service training exercise in Stoke on Trent



Oct 2023

Event over 2 days at the officers' forum for Staffordshire fire service at MOD Stafford

