

BRICKNELL GOSPEL HALL TRUST

England & Wales · Charity number 1159526

Details

Status Registered

Legal form Trust

Registered 2014-12-08

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

Contact

Address 19 Jenny Brough Lane
Hessle
HU13 0JX

Phone 07557230454

Email enquiries@bricknelltrust.org

Website <https://www.plymouthbrethrenchristianchurch.org/>

Activities

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

Activities: The primary aims of the Trust are to fulfil the role of a Christian Church in the Hull area for those wishing to follow the doctrine of the Holy Scriptures, and to promote the Christian faith throughout the UK.

Classification

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

Geography

- East Riding Of Yorkshire
- Kingston Upon Hull City

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-04-05 | £236,465 | £110,723 | - | - |
| 2024-04-05 | £236,365 | £110,723 | - | - |
| 2023-04-05 | £149,031 | £114,044 | - | - |
| 2022-04-05 | £147,624 | £109,532 | - | - |
| 2021-04-05 | £129,427 | £72,011 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------------|-------|------------|
| JONATHAN MARK LANT | Chair | 2005-04-02 |
| Antony Arnett | | 2015-11-10 |
| JAMES ROBERT GRAHAM RECORD | | 2008-03-01 |
| NEIL CLARKE | | 2015-11-10 |
| Ross Arnett | | 2021-10-07 |

BRICKNELL GOSPEL HALL TRUST

England & Wales - Charity number 1159526

Accounts

Charity Registration No: 1159526

Bricknell Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2025**

Bricknell Gospel Hall Trust
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Bricknell Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2025

Charity name: Bricknell Gospel Hall Trust

Registered charity number: 1159526

Trustees: Antony Arnett
Ross Arnett
Neil Clarke
Jonathan M Lant (Chair)
James R G Record

Treasurer: James R G Record

Principal address: 19 Jenny Brough Lane
Hessle
HU13 0JX

Independent examiner: Julian Remmington
Heritage House
Woodside Lane
Bell Bar
Herts.
AL9 6DE

Bankers: Yorkshire Bank
46 Prospect Centre
Hull
East Riding of Yorkshire
HU2 8PW

Solicitors: Jane Brooks Law
First Floor
2-4 George Street
Cottingham
East Yorkshire
HU16 5QU

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2025

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Bricknell Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 17th April 1982, most recently amended by Deed of Variation dated 5th August 2014. The Trust was registered with the Charity Commission for England and Wales on 8th December 2014 under Charity Registration Number: 1159526.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2025 (2024: £nil).

The Trust operates three 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 the Inglemire 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 or procedures to manage and mitigate those risks.

Objectives and activities

Objectives and aims

The trust has the following charitable purposes:

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.

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2025

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.

Main activities and achievements

The Trust provides and maintains three 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.

Plans for future periods

The Trust plans to continue all the current activities.

Meetings

Meetings held at the gospel hall 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 50 and 450 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 Melton West Gospel hall and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

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

In addition to street preaching, members of the congregation engaged in several litter picking activities that were organised by the RRT, a separate charity, with the support of the Trust. These events are usually carried out in areas where our meeting halls are located or where regular members of the congregation live. Representatives of the trustees met with local councillors at several parish council meetings offering financial and practical support to local causes. The Trust also established contact with a local resident's association in the area of the main gospel hall and we will be working with this group to support them in the activities they undertake for the good of the local wider community. A number of home visits to the infirm and elderly were also undertaken to spread the Gospel and encourage persons in their faith.

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2025

Spreading the Gospel message and the life of a Christian contd.

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

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

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 5 April 2025 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £225,822 compared to £229,695 in the previous year.

All funds held were unrestricted funds.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. However it is noted that in this accounting period there is an increase in the reserves held by the Trust, this trend is expected to continue also into the 2025/26 period as the Trust actively progresses negotiations over a 5th meeting hall site. This increase is exceptional however and once the project is complete, the Trustees will adopt their normal policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and 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 to the congregation.

Free reserves at the year end were £180,904 (2024: £194,523).

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 & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP (FRS 102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

James R G Record
Trustee

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bricknell Gospel Hall Trust on the financial statements for the year ended 5th April 2025 set out on pages 7 to 14.

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 statement

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.

Signed:

Date:

Name: Julian Remmington

4cast, 1 Centrus, Mead Lane, Hertford, SG13 7GX

Bricknell Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2025

| | NOTES | Unrestricted Funds £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2025 £ | Total Funds 2024 £ |
|---|-------|----------------------------|--|--------------------------|--------------------------|--------------------------|
| Incoming and endowments from: | | | | | | |
| Donations and legacies: | | | | | | |
| | | - | - | - | - | - |
| | | 72,435 | - | - | 72,435 | 68,000 |
| | | 10,520 | - | - | 10,520 | 10,120 |
| | | 134,130 | - | - | 134,130 | 143,234 |
| | | 2,630 | - | - | 2,630 | 2,530 |
| | 4. | - | - | - | - | - |
| | | 6,107 | - | - | 6,107 | 5,811 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Investment income and interest | | | | | | |
| | | 13 | - | - | 13 | 20 |
| Other income | | | | | | |
| | | 15,750 | - | - | 15,750 | 6,750 |
| Total | | 241,585 | - | - | 241,585 | 236,465 |
| Expenditure on: | | | | | | |
| Charitable activities | | | | | | |
| | 5. | 110,867 | - | - | 110,867 | 96,279 |
| | | 195 | - | - | 195 | 171 |
| | | 720 | - | - | 720 | - |
| | | 1,279 | - | - | 1,279 | 752 |
| | 4. | 11,874 | - | - | 11,874 | 8,605 |
| | | 1,077 | - | - | 1,077 | - |
| | | - | - | - | - | - |
| Governance | | | | | | |
| | | 36 | - | - | 36 | 900 |
| | | - | - | - | - | - |
| | | 8,837 | - | - | 8,837 | 7,376 |
| | | 2,112 | - | - | 2,112 | 1,158 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | 4,518 |
| Total | | 136,997 | - | - | 136,997 | 110,723 |
| Net income/(expenditure) | | 104,588 | - | - | 104,588 | 125,742 |
| Gains/(losses) on revaluation of fixed assets | | - | - | - | - | - |
| Net movement in funds | | 104,588 | - | - | 104,588 | 125,742 |
| Reconciliation of funds | | | | | | |
| Funds at 6th April 2024 | | 3,004,065 | - | - | 3,004,065 | 2,878,323 |
| Total funds at 5th April 2025 | 7. | 3,108,653 | - | - | 3,108,653 | 3,004,065 |

The notes on pages 9 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.

Bricknell Gospel Hall Trust
Balance sheet
As at 5th April 2025

| | NOTES | 2025 | | 2024 | |
|--|-----------|----------------|-------------------------|----------------|-------------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible fixed assets | 6. | | 2,927,749 | | 2,809,542 |
| | | | <u>2,927,749</u> | | <u>2,809,542</u> |
| Current assets | | | | | |
| Debtors: | | | | | |
| Prepayments & accrued income | | 5,153 | | 4,121 | |
| Cash at bank and in hand | | 179,757 | | 192,818 | |
| | | <u>184,910</u> | | <u>196,939</u> | |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year: | | | | | |
| Other creditors | | - | | - | |
| Accruals and deferred income | | 4,006 | | 2,416 | |
| | | <u>4,006</u> | | <u>2,416</u> | |
| Net current assets | | | 180,904 | | 194,523 |
| Total assets less current liabilities | | | <u>3,108,653</u> | | <u>3,004,065</u> |
| Creditors: amounts falling due after more than one year: | | | | | |
| Loans | | | - | | - |
| Net assets | | £ | <u><u>3,108,653</u></u> | £ | <u><u>3,004,065</u></u> |
| Funds | | | | | |
| Unrestricted income fund | | | 3,108,653 | | 3,004,065 |
| Restricted funds | | | - | | - |
| Total Funds | 8. | £ | <u><u>3,108,653</u></u> | £ | <u><u>3,004,065</u></u> |

The unaudited financial statements were approved and authorised for issue by the Trustee of
 Bricknell Gospel Hall Trust on / / and signed on their behalf by

 James R G Record
 Trustee

Bricknell Gospel Hall Trust
Detailed statement of financial activities
Cashflow Statement
for the year ended 5th April 2025

| NOTES | Unrestricted Funds £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2025 £ | Total Funds 2024 £ |
|---|----------------------------|--|--------------------------|--------------------------|--------------------------|
| Cash flows from operating activities: | | | | | |
| Net income/(-) expenditure for the reporting period (as per the statement of financial activities) | 104,588 | - | - | 104,588 | 125,742 |
| Adjustments for: | | | | | |
| Depreciation charges | 41,397 | - | - | 41,397 | 41,516 |
| (-) Gains/losses on investments | - | - | - | - | - |
| Dividends, interest and rents from investments | - | - | - | - | - |
| Loss/(-) profit on sale of fixed assets | - | - | - | - | 4,518 |
| (-) Increase/decrease in stocks | - | - | - | - | - |
| (-) Increase/decrease in debtors | - 1,032 | - | - | - 1,032 | - 990 |
| Increase/(-) decrease in creditors | 1,590 | - | - | 1,590 | 59 |
| Net cash provided by (-) used in operating activities | 146,543 | - | - | 146,543 | 161,809 |
| Cash flows from investing activities: | | | | | |
| Dividends, interest and rents from investments | - | - | - | - | - |
| Proceeds from sale of property, plant and equipment | - | - | - | - | 4,518 |
| Purchase of property, plant and equipment | 159,604 | - | - | 159,604 | 388,978 |
| Proceeds from sale of investments | - | - | - | - | - |
| Purchase of investments | - | - | - | - | - |
| Net cash provided by (-) used in investing activities | 159,604 | - | - | 159,604 | 384,460 |
| Cash flows from financing activities: | | | | | |
| Repayments of borrowing | - | - | - | - | - |
| Cash inflows from new borrowing | - | - | - | - | - |
| Receipt of endowment | - | - | - | - | - |
| Net cash provided by (-) used in financing activities | - | - | - | - | - |
| Change in cash and cash equivalents in the reporting period | - 13,061 | - | - | - 13,061 | - 222,651 |
| Cash and cash equivalents at the beginning of the reporting period | 192,818 | - | - | 192,818 | 415,469 |
| Cash and cash equivalents at the end of the reporting period | 179,757 | - | - | 179,757 | 192,818 |

The notes on pages 9 to 14 form part of these financial statements

1. Accounting policies

1.1 Basis of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Bricknell 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 £150) 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 |
| Fixtures and Fittings | 15% straight line |
| Equipment | 25% reducing balance method |

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 and there is no requirement to prepare consolidated accounts.

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 (2024: None).

3 Wages and salaries

There are no employees (2024: none).

4 Donated services

| Income | 2025 | 2024 |
|-----------------------------|-----------------|-----------------|
| | £ | £ |
| Donated Services | - | - |
| | <hr/> | <hr/> |
| | - | - |
| | <hr/> | <hr/> |
| Expenditure | 2025 | 2024 |
| | £ | £ |
| Inglemire Gospel Hall Trust | 11,874 | 8,605 |
| | <hr/> | <hr/> |
| | 11,874 | 8,605 |
| | <hr/> | <hr/> |

| 5 Resources expended | Meeting rooms | Other charitable activities | 2025 | 2024 |
|---|----------------------|------------------------------------|-------------|-------------|
| | £ | £ | £ | £ |
| Repairs and maintenance of buildings | 30,223 | - | 30,223 | 13,243 |
| Landscaping costs | 3,243 | - | 3,243 | 5,680 |
| Maintenance- Recording equipment | 222 | - | 222 | - |
| Light and heat | 20,437 | - | 20,437 | 20,838 |
| Water rates | 1,291 | - | 1,291 | 792 |
| Telephone & broadband at hall(s) | 1,071 | - | 1,071 | 1,931 |
| Conference costs | - | 1,800 | 1,800 | 3,471 |
| Insurance- Public liability | 4,347 | - | 4,347 | 3,129 |
| Legal & professional- specific to halls | 6,786 | - | 6,786 | 1,040 |
| Cleaning | 50 | - | 50 | 7 |
| Sundry | - | - | - | 4,632 |
| Depreciation- Freehold property | 40,525 | - | 40,525 | 40,525 |
| Depreciation- Equipment | 359 | - | 359 | 478 |
| Depreciation - Furniture, fixtures & fittings | 513 | - | 513 | 513 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 109,067 | 1,800 | 110,867 | 96,279 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

6 Tangible fixed assets

| | Freehold Property* and Refurbishment £ | Plant & Equipment £ | Furniture, Fixtures & Fittings £ | Total £ |
|---------------------|---|---------------------------|---|------------|
| Cost | | | | |
| At 6th April 2024 | 3,383,203 | 12,521 | 14,815 | 3,410,539 |
| Disposals | - | - | - | - |
| Additions | 159,604 | - | - | 159,604 |
| At 5th April 2025 | 3,542,807 | 12,521 | 14,815 | 3,570,143 |
| Depreciation | | | | |
| At 6th April 2024 | 575,950 | 11,087 | 13,960 | 600,997 |
| Disposals | - | - | - | - |
| Charge for the year | 40,525 | 359 | 513 | 41,397 |
| At 5th April 2025 | 616,475 | 11,446 | 14,473 | 642,394 |
| Net Book Value | | | | |
| At 5th April 2025 | 2,926,332 | 1,075 | 342 | 2,927,749 |
| At 6th April 2024 | 2,807,253 | 1,434 | 855 | 2,809,542 |

* Land Registry title numbers; YEA55514, YEA60712 and YEA108865

7 Analysis of net assets between funds

| | Unrestricted funds £ | Unrestricted Designated funds £ | Restricted funds £ | Total funds £ |
|---|----------------------------|--|--------------------------|---------------------|
| 7.1 Current year | | | | |
| Tangible fixed assets | 2,927,749 | - | - | 2,927,749 |
| Currents assets | 184,910 | - | - | 184,910 |
| Current liabilities | 4,006 | - | - | 4,006 |
| Creditors: amounts falling due after more than one year | - | - | - | - |
| Total funds | 3,108,653 | - | - | 3,108,653 |
| 7.2 Prior year | | | | |
| Tangible fixed assets | 2,809,542 | - | - | 2,809,542 |
| Currents assets | 196,939 | - | - | 196,939 |
| Current liabilities | 2,416 | - | - | 2,416 |
| Creditors: amounts falling due after more than one year | - | - | - | - |
| Total funds | 3,004,065 | - | - | 3,004,065 |

8 Movement in funds

8.1 Current year

| | Balance at 6 April 2024 £ | Incoming resources £ | Resources expended £ | Realised/ unrealised gain and losses £ | Balance at 5 2025 £ |
|-------------------------|------------------------------------|----------------------------|----------------------------|--|---------------------------|
| Restricted funds | | | | | |
| Fund | - | - | - | - | - |
| Designated funds | - | - | - | - | - |
| Unrestricted funds | 3,004,065 | 241,585 | 136,997 | - | 3,108,653 |
| Total funds | 3,004,065 | 241,585 | 136,997 | - | 3,108,653 |

8. Movement in funds contd.

8.2 Prior year

| | Balance at 6 April 2023 £ | Incoming resources £ | Resources expended £ | Realised/ unrealised gain and losses £ | Balance at 5 2024 £ |
|-------------------------|------------------------------------|----------------------------|----------------------------|--|---------------------------|
| Restricted funds | | | | | |
| Fund | - | - | - | - | - |
| | - | - | - | - | - |
| Designated funds | - | - | - | - | - |
| Unrestricted funds | 2,878,323 | 236,465 | 110,723 | - | 3,004,065 |
| Total funds | 2,878,323 | 236,465 | 110,723 | - | 3,004,065 |

9 Independent examiner's fees

Governance costs include £1,500 including VAT (2024: £1,158) in respect of independent examiner's fees.

10 Transactions with related parties

No payments were made to related parties in the year (2024 £ 0). The Trust received donations totalling £65,400 from connected persons (2024 £122,320).

11 Volunteers

The Bricknell 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.

12 Comparative Statement of Financial Activities

| | Unrestricted Funds £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|---|----------------------------|--|--------------------------|--------------------------|
| Incoming and endowments from: | | | | |
| Donations and legacies: | | | | |
| Collections | - | - | - | - |
| Contributions from the congregation | 68,000 | - | - | 68,000 |
| Gift Aid donations | 10,120 | - | - | 10,120 |
| Other donations | 143,234 | - | - | 143,234 |
| Income tax refundable | 2,530 | - | - | 2,530 |
| Donated services | - | - | - | - |
| Payroll giving | 5,811 | - | - | 5,811 |
| Grants received | - | - | - | - |
| Legacies received | - | - | - | - |
| Investment income and interest | | | | |
| Bank interest | 20 | - | - | 20 |
| Other income | | | | |
| Interments | 6,750 | - | - | 6,750 |
| Total | 236,465 | - | - | 236,465 |
| Expenditure on: | | | | |
| Charitable activities | | | | |
| Running of meeting halls | 96,279 | - | - | 96,279 |
| Wider community outreach | 171 | - | - | 171 |
| Congregation support | - | - | - | - |
| Interment expenses | 752 | - | - | 752 |
| Cost of donated services | 8,605 | - | - | 8,605 |
| Transfers to affiliated trusts | - | - | - | - |
| Other costs | - | - | - | - |
| Governance | | | | |
| Computer costs | 900 | - | - | 900 |
| Postage, print and stationery | - | - | - | - |
| Legal & professional costs | 7,376 | - | - | 7,376 |
| Independent Examiner's fee | 1,158 | - | - | 1,158 |
| Repairs and maintenance | - | - | - | - |
| Bank charges | - | - | - | - |
| Depreciation- Office equipment | - | - | - | - |
| Profit/Loss on sale of assets | - 4,518 | - | - | - 4,518 |
| Total | 110,723 | - | - | 110,723 |
| Net income/(expenditure) | 125,742 | - | - | 125,742 |
| Gains/(losses) on revaluation of fixed assets | - | - | - | - |
| Net movement in funds | 125,742 | - | - | 125,742 |
| Reconciliation of funds | | | | |
| Funds at 6th April 2023 | 2,878,323 | - | - | 2,878,323 |
| Total funds at 5th April 2024 | 3,004,065 | - | - | 3,004,065 |

BRICKNELL GOSPEL HALL TRUST

England & Wales - Charity number 1159526

Accounts

Charity Registration No: 1159526

Bricknell Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2024**

Bricknell Gospel Hall Trust
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Bricknell Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2024

Charity name: Bricknell Gospel Hall Trust

Registered charity number: 1159526

Trustees: Antony Arnett
Ross Arnett
Neil Clarke
Jonathan M Lant (Chair)
James R G Record

Treasurer: James R G Record

Principal address: Newton Croft
107 Stockbridge Road
Elloughton
HU15 1HW

Independent examiner: Julian Remmington
Heritage House
Woodside Lane
Bell Bar
Herts.
AL9 6DE

Bankers: Yorkshire Bank
46 Prospect Centre
Hull
East Riding of Yorkshire
HU2 8PW

Solicitors: Jane Brooks Law
First Floor
2-4 George Street
Cottingham
East Yorkshire
HU16 5QU

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2024

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Bricknell Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 17th April 1982, most recently amended by Deed of Variation dated 5th August 2014. The Trust was registered with the Charity Commission for England and Wales on 8th December 2014 under Charity Registration Number: 1159526.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2024 (2023: £nil).

The Trust operates two 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 the Inglemire 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 or procedures to manage and mitigate those risks.

Objectives and activities

Objectives and aims

The trust has the following charitable purposes:

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.

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2024

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.

Main activities and achievements

The Trust provides and maintains two 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.

Plans for future periods

The Trust plans to continue all the current activities.

Meetings

Meetings held at the gospel hall 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 50 and 450 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 Melton West Gospel hall and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

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

In addition to street preaching, members of the congregation engaged in several litter picking activities that were organised by the RRT, a separate charity, with the support of the Trust. These events are usually carried out in areas where our meeting halls are located or where regular members of the congregation live. Representatives of the trustees met with local councillors at several parish council meetings offering financial and practical support to local causes. The Trust also established contact with a local resident's association in the area of the main gospel hall and we will be working with this group to support them in the activities they undertake for the good of the local wider community. A number of home visits to the infirm and elderly were also undertaken to spread the Gospel and encourage persons in their faith.

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2024

Spreading the Gospel message and the life of a Christian contd.

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

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

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 5 April 2024 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £229,695 compared to £143,011 in the previous year.

All funds held were unrestricted funds.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. However it is noted that in this accounting period there is an increase in the reserves held by the Trust, this trend is expected to continue also into the 2024/25 period as the Trust actively progresses negotiations over a 5th meeting hall site. This increase is exceptional however and once the project is complete, the Trustees will adopt their normal policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and 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 to the congregation.

Free reserves at the year end were £194,523 (2023: £416,243).

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 & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP (FRS 102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

James R G Record
Trustee

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bricknell Gospel Hall Trust on the financial statements for the year ended 5th April 2024 set out on pages 7 to 14.

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 statement

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.

Signed:

Date:

Name: Julian Remmington

4cast, Heritage House, Woodside Lane, Bell Bar, Herts., AL9 6DE

Bricknell Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2024

| | NOTES | Unrestricted Funds £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---|-------|----------------------------|--|--------------------------|--------------------------|--------------------------|
| Incoming and endowments from: | | | | | | |
| Donations and legacies: | | | | | | |
| | | - | - | - | - | - |
| | | 68,000 | - | - | 68,000 | 46,250 |
| | | 10,120 | - | - | 10,120 | 8,940 |
| | | 143,234 | - | - | 143,234 | 80,540 |
| | | 2,530 | - | - | 2,530 | 2,243 |
| | 4. | - | - | - | - | - |
| | | 5,811 | - | - | 5,811 | 5,038 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Investment income and interest | | | | | | |
| | | 20 | - | - | 20 | 20 |
| Other income | | | | | | |
| | | 6,750 | - | - | 6,750 | 6,000 |
| Total | | 236,465 | - | - | 236,465 | 149,031 |
| Expenditure on: | | | | | | |
| Charitable activities | | | | | | |
| | 5. | 96,279 | - | - | 96,279 | 89,912 |
| | | 171 | - | - | 171 | 281 |
| | | - | - | - | - | 11,405 |
| | | 752 | - | - | 752 | 564 |
| | 4. | 8,605 | - | - | 8,605 | 7,361 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Governance | | | | | | |
| | | 900 | - | - | 900 | - |
| | | - | - | - | - | - |
| | | 7,376 | - | - | 7,376 | 3,351 |
| | | 1,158 | - | - | 1,158 | 1,170 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | 4,518 | - | - | 4,518 | - |
| Total | | 110,723 | - | - | 110,723 | 114,044 |
| Net income/(expenditure) | | 125,742 | - | - | 125,742 | 34,987 |
| Gains/(losses) on revaluation of fixed assets | | - | - | - | - | - |
| Net movement in funds | | 125,742 | - | - | 125,742 | 34,987 |
| Reconciliation of funds | | | | | | |
| Funds at 6th April 2023 | | 2,878,323 | - | - | 2,878,323 | 2,843,336 |
| Total funds at 5th April 2024 | 7. | 3,004,065 | - | - | 3,004,065 | 2,878,323 |

The notes on pages 9 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.

Bricknell Gospel Hall Trust
Balance sheet
As at 5th April 2024

| | NOTES | 2024 | | 2023 | |
|--|-----------|----------------|------------------|----------------|------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible fixed assets | 6. | | 2,809,542 | | 2,462,080 |
| | | | <u>2,809,542</u> | | <u>2,462,080</u> |
| Current assets | | | | | |
| Debtors: | | | | | |
| Prepayments & accrued income | | 4,121 | | 3,131 | |
| Cash at bank and in hand | | 192,818 | | 415,469 | |
| | | <u>196,939</u> | | <u>418,600</u> | |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year: | | | | | |
| Other creditors | | - | | - | |
| Accruals and deferred income | | 2,416 | | 2,357 | |
| | | <u>2,416</u> | | <u>2,357</u> | |
| Net current assets | | | 194,523 | | 416,243 |
| Total assets less current liabilities | | | <u>3,004,065</u> | | <u>2,878,323</u> |
| Creditors: amounts falling due after more than one year: | | | | | |
| Loans | | | - | | - |
| Net assets | | £ | <u>3,004,065</u> | £ | <u>2,878,323</u> |
| Funds | | | | | |
| Unrestricted income fund | | | 3,004,065 | | 2,878,323 |
| Restricted funds | | | - | | - |
| Total Funds | 8. | £ | <u>3,004,065</u> | £ | <u>2,878,323</u> |

The unaudited financial statements were approved and authorised for issue by the Trustee of
 Bricknell Gospel Hall Trust on / / and signed on their behalf by

 James R G Record
 Trustee

Bricknell Gospel Hall Trust
Detailed statement of financial activities
Cashflow Statement
for the year ended 5th April 2024

| NOTES | Unrestricted Funds £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---|----------------------------|--|--------------------------|--------------------------|--------------------------|
| Cash flows from operating activities: | | | | | |
| Net income/(-) expenditure for the reporting period (as per the statement of financial activities) | 125,742 | - | - | 125,742 | 34,987 |
| Adjustments for: | | | | | |
| Depreciation charges | 41,516 | - | - | 41,516 | 43,214 |
| (-) Gains/losses on investments | - | - | - | - | - |
| Dividends, interest and rents from investments | - | - | - | - | - |
| Loss/(-) profit on sale of fixed assets | - 4,518 | - | - | - 4,518 | - |
| (-) Increase/decrease in stocks | - | - | - | - | - |
| (-) Increase/decrease in debtors | - 990 | - | - | - 990 | 15 |
| Increase/(-) decrease in creditors | 59 | - | - | 59 | 384 |
| Net cash provided by (-) used in operating activities | 161,809 | - | - | 161,809 | 78,600 |
| Cash flows from investing activities: | | | | | |
| Dividends, interest and rents from investments | - | - | - | - | - |
| Proceeds from sale of property, plant and equipment | - 4,518 | - | - | - 4,518 | - |
| Purchase of property, plant and equipment | 388,978 | - | - | 388,978 | - |
| Proceeds from sale of investments | - | - | - | - | - |
| Purchase of investments | - | - | - | - | - |
| Net cash provided by (-) used in investing activities | 384,460 | - | - | 384,460 | - |
| Cash flows from financing activities: | | | | | |
| Repayments of borrowing | - | - | - | - | - |
| Cash inflows from new borrowing | - | - | - | - | - |
| Receipt of endowment | - | - | - | - | - |
| Net cash provided by (-) used in financing activities | - | - | - | - | - |
| Change in cash and cash equivalents in the reporting period | - 222,651 | - | - | - 222,651 | 78,600 |
| Cash and cash equivalents at the beginning of the reporting period | 415,469 | - | - | 415,469 | 336,869 |
| Cash and cash equivalents at the end of the reporting period | 192,818 | - | - | 192,818 | 415,469 |

The notes on pages 9 to 14 form part of these financial statements

1. Accounting policies

1.1 Basis of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Bricknell 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 £150) 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 |
| Fixtures and Fittings | 15% straight line |
| Equipment | 25% reducing balance method |

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 and there is no requirement to prepare consolidated accounts.

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 (2023: None).

3 Wages and salaries

There are no employees (2023: none).

4 Donated services

| Income | 2024 | 2023 |
|------------------|-------------|-------------|
| | £ | £ |
| Donated Services | - | - |
| | <hr/> | <hr/> |
| | - | - |
| | <hr/> | <hr/> |

| Expenditure | 2024 | 2023 |
|-----------------------------|-------------|-------------|
| | £ | £ |
| Inglemire Gospel Hall Trust | 8,605 | 10,828 |
| | <hr/> | <hr/> |
| | 8,605 | 10,828 |
| | <hr/> | <hr/> |

| 5 Resources expended | Meeting rooms | Other charitable activities | 2024 | 2023 |
|---|----------------------|------------------------------------|-------------|-------------|
| | £ | £ | £ | £ |
| Repairs and maintenance of buildings | 13,243 | - | 13,243 | 21,432 |
| Landscaping costs | 5,680 | - | 5,680 | 8,810 |
| Maintenance- Recording equipment | - | - | - | - |
| Light and heat | 20,838 | - | 20,838 | 8,803 |
| Water rates | 792 | - | 792 | 727 |
| Telephone & broadband at hall(s) | 1,931 | - | 1,931 | 369 |
| Conference costs | - | 3,471 | 3,471 | - |
| Insurance- Public liability | 3,129 | - | 3,129 | 1,155 |
| Legal & professional- specific to halls | 1,040 | - | 1,040 | 1,954 |
| Cleaning | 7 | - | 7 | 575 |
| Sundry | 4,632 | - | 4,632 | - |
| Depreciation- Freehold property | 40,525 | - | 40,525 | 40,524 |
| Depreciation- Equipment | 478 | - | 478 | 850 |
| Depreciation - Furniture, fixtures & fittings | 513 | - | 513 | 2,222 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 92,808 | 3,471 | 96,279 | 87,421 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

6 Tangible fixed assets

| | Freehold Property* and Refurbishment £ | Plant & Equipment £ | Furniture, Fixtures & Fittings £ | Total £ |
|---------------------|---|---------------------------|---|------------|
| Cost | | | | |
| At 6th April 2023 | 2,994,225 | 12,521 | 14,815 | 3,021,561 |
| Disposals | - | - | - | - |
| Additions | 388,978 | - | - | 388,978 |
| At 5th April 2024 | 3,383,203 | 12,521 | 14,815 | 3,410,539 |
| Depreciation | | | | |
| At 6th April 2023 | 535,425 | 10,609 | 13,447 | 559,481 |
| Disposals | - | - | - | - |
| Charge for the year | 40,525 | 478 | 513 | 41,516 |
| At 5th April 2024 | 575,950 | 11,087 | 13,960 | 600,997 |
| Net Book Value | | | | |
| At 5th April 2024 | 2,807,253 | 1,434 | 855 | 2,809,542 |
| At 6th April 2023 | 2,458,800 | 1,912 | 1,368 | 2,462,080 |

* Land Registry title numbers; YEA55514, YEA60712 and YEA108865

7 Analysis of net assets between funds

| | Unrestricted funds £ | Unrestricted Designated funds £ | Restricted funds £ | Total funds £ |
|---|----------------------------|--|--------------------------|---------------------|
| 7.1 Current year | | | | |
| Tangible fixed assets | 2,809,542 | - | - | 2,809,542 |
| Currents assets | 196,939 | - | - | 196,939 |
| Current liabilities | 2,416 | - | - | 2,416 |
| Creditors: amounts falling due after more than one year | - | - | - | - |
| Total funds | 3,004,065 | - | - | 3,004,065 |
| 7.2 Prior year | | | | |
| Tangible fixed assets | 2,462,080 | - | - | 2,462,080 |
| Currents assets | 418,600 | - | - | 418,600 |
| Current liabilities | 2,357 | - | - | 2,357 |
| Creditors: amounts falling due after more than one year | - | - | - | - |
| Total funds | 2,878,323 | - | - | 2,878,323 |

8 Movement in funds

8.1 Current year

| | Balance at 6 April 2023 £ | Incoming resources £ | Resources expended £ | Realised/ unrealised gain and losses £ | Balance at 5 2024 £ |
|-------------------------|------------------------------------|----------------------------|----------------------------|--|---------------------------|
| Restricted funds | | | | | |
| Fund | - | - | - | - | - |
| Designated funds | - | - | - | - | - |
| Unrestricted funds | 2,878,323 | 236,465 | 110,723 | - | 3,004,065 |
| Total funds | 2,878,323 | 236,465 | 110,723 | - | 3,004,065 |

8. Movement in funds contd.

8.2 Prior year

| | Balance at 6 April 2022 £ | Incoming resources £ | Resources expended £ | Realised/ unrealised gain and losses £ | Balance at 5 2023 £ |
|-------------------------|------------------------------------|----------------------------|----------------------------|--|---------------------------|
| Restricted funds | | | | | |
| Fund | - | - | - | - | - |
| | - | - | - | - | - |
| Designated funds | 1,675 | 9,730 | 11,405 | - | - |
| Unrestricted funds | 2,841,661 | 139,301 | 102,639 | - | 2,878,323 |
| Total funds | 2,843,336 | 149,031 | 114,044 | - | 2,878,323 |

9 Independent examiner's fees

Governance costs include £1,158 including VAT (2023: £1,170) in respect of independent examiner's fees.

10 Transactions with related parties

No payments were made to related parties in the year (2023 £ 0). The Trust received donations totalling £122,320 from connected persons (2023 £86,010).

11 Volunteers

The Bricknell 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.

12 Comparative Statement of Financial Activities

| | Unrestricted Funds £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|----------------------------|--|--------------------------|--------------------------|
| Incoming and endowments from: | | | | |
| Donations and legacies: | | | | |
| Collections | - | - | - | - |
| Contributions from the congregation | 36,520 | 9,730 | - | 46,250 |
| Gift Aid donations | 8,940 | - | - | 8,940 |
| Other donations | 80,540 | - | - | 80,540 |
| Income tax refundable | 2,243 | - | - | 2,243 |
| Donated services | - | - | - | - |
| Payroll giving | 5,038 | - | - | 5,038 |
| Grants received | - | - | - | - |
| Legacies received | - | - | - | - |
| Investment income and interest | | | | |
| Bank interest | 20 | - | - | 20 |
| Other income | | | | |
| Interments | 6,000 | - | - | 6,000 |
| Total | 139,301 | 9,730 | - | 149,031 |
| Expenditure on: | | | | |
| Charitable activities | | | | |
| Running of meeting halls | 89,912 | - | - | 89,912 |
| Wider community outreach | 281 | - | - | 281 |
| Congregation support | - | 11,405 | - | 11,405 |
| Interment expenses | 564 | - | - | 564 |
| Cost of donated services | 7,361 | - | - | 7,361 |
| Transfers to affiliated trusts | - | - | - | - |
| Other costs | - | - | - | - |
| Governance | | | | |
| Computer costs | - | - | - | - |
| Postage, print and stationery | - | - | - | - |
| Legal & professional costs | 3,351 | - | - | 3,351 |
| Independent Examiner's fee | 1,170 | - | - | 1,170 |
| Repairs and maintenance | - | - | - | - |
| Bank charges | - | - | - | - |
| Depreciation- Office equipment | - | - | - | - |
| Profit/Loss on sale of assets | - | - | - | - |
| Total | 102,639 | 11,405 | - | 114,044 |
| Net income/(expenditure) | 36,662 | - 1,675 | - | 34,987 |
| Gains/(losses) on revaluation of fixed assets | - | - | - | - |
| Net movement in funds | 36,662 | - 1,675 | - | 34,987 |
| Reconciliation of funds | | | | |
| Funds at 6th April 2022 | 2,841,661 | 1,675 | - | 2,843,336 |
| Total funds at 5th April 2023 | 2,878,323 | - | - | 2,878,323 |

BRICKNELL GOSPEL HALL TRUST

England & Wales - Charity number 1159526

Accounts

Charity Registration No: 1159526

Bricknell Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2023**

Bricknell Gospel Hall Trust
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Bricknell Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2023

Charity name: Bricknell Gospel Hall Trust

Registered charity number: 1159526

Trustees: Anthony Arnett
Ross Arnett
Neil Clarke
Jon Lant (Chair)
James R G Record

Treasurer: James R G Record

Principal address: Newton Croft
107 Stockbridge Road
Elloughton
HU15 1HW

Independent examiner: Julian Remmington
Heritage House
Woodside Lane
Bell Bar
Herts.
AL9 6DE

Bankers: Yorkshire Bank
46 Prospect Centre
Hull
East Riding of Yorkshire
HU2 8PW

Solicitors: Jane Brooks Law
First Floor
2-4 George Street
Cottingham
East Yorkshire
HU16 5QU

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2023

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Bricknell Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 17th April 1982, most recently amended by Deed of Variation dated 5th August 2014. The Trust was registered with the Charity Commission for England and Wales on 8th December 2014 under Charity Registration Number: 1159526.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2023 (2022: £nil).

The Trust operates two 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 the Inglemire 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 or procedures to manage and mitigate those risks.

Objectives and activities

Objectives and aims

The trust has the following charitable purposes:

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.

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2023

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.

Main activities and achievements

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

Plans for future periods

The Trust plans to continue all the current activities.

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 hall 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 50 and 450 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 Melton West Gospel hall and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

As mentioned above, 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.

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2023

Spreading the Gospel message and the life of a Christian contd.

In addition to street preaching, members of the congregation engaged in several litter picking activities that were organised by the RRT, a separate charity, with the support of the Trust. These events are usually carried out in areas where our meeting halls are located or where regular members of the congregation live. Representatives of the trustees met with local councillors at several parish council meetings offering financial and practical support to local causes. The Trust also established contact with a local resident's association in the area of the main gospel hall and we will be working with this group to support them in the activities they undertake for the good of the local wider community. A number of home visits to the infirm and elderly were also undertaken to spread the Gospel and encourage persons in their faith.

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

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

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 5 April 2023 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £143,011 compared to £144,601 in the previous year.

All funds held were unrestricted funds.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. However it is noted that in this accounting period there is an increase in the reserves held by the Trust, this trend is expected to continue also into the 2022/23 period as the Trust actively progresses negotiations over a 5th meeting hall site. This increase is exceptional however and once the project is complete, the Trustees will adopt their normal policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and 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 to the congregation.

Free reserves at the year end were £416,243.

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 & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP (FRS 102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

James R G Record
Trustee

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bricknell Gospel Hall Trust on the financial statements for the year ended 5th April 2023 set out on pages 7 to 12.

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 statement

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.

Signed:

Date:

Name: Julian Remmington

4cast, Heritage House, Woodside Lane, Bell Bar, Herts., AL9 6DE

Bricknell Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2023

| | NOTES | Unrestricted Funds £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|---|-----------|-------------------------|------------------------------------|-----------------------|-----------------------|-----------------------|
| Incoming and endowments from: | | | | | | |
| Donations and legacies: | | | | | | |
| | | - | - | - | - | - |
| | | 36,520 | 9,730 | - | 46,250 | 51,975 |
| | | 8,940 | - | - | 8,940 | 10,150 |
| | | 80,540 | - | - | 80,540 | 73,402 |
| | | 2,243 | - | - | 2,243 | 2,550 |
| | 4. | - | - | - | - | - |
| | | 5,038 | - | - | 5,038 | 6,524 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Investment income and interest | | | | | | |
| | | 20 | - | - | 20 | 23 |
| Other income | | | | | | |
| | | 6,000 | - | - | 6,000 | 3,000 |
| Total | | 139,301 | 9,730 | - | 149,031 | 147,624 |
| Expenditure on: | | | | | | |
| Charitable activities | | | | | | |
| | 5. | 89,912 | - | - | 89,912 | 87,421 |
| | | 281 | - | - | 281 | 195 |
| | | - | 11,405 | - | 11,405 | 4,575 |
| | | 564 | - | - | 564 | 1,048 |
| | 4. | 7,361 | - | - | 7,361 | 10,828 |
| | | - | - | - | - | 1,500 |
| | | - | - | - | - | 761 |
| Governance | | | | | | |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | 3,351 | - | - | 3,351 | 1,830 |
| | | 1,170 | - | - | 1,170 | 1,374 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Total | | 102,639 | 11,405 | - | 114,044 | 109,532 |
| Net income/(expenditure) | | 36,662 | - 1,675 | - | 34,987 | 38,092 |
| Gains/(losses) on revaluation of fixed assets | | - | - | - | - | - |
| Net movement in funds | | 36,662 | - 1,675 | - | 34,987 | 38,092 |
| Reconciliation of funds | | | | | | |
| Funds at 6th April 2022 | | 2,841,661 | 1,675 | - | 2,843,336 | 2,805,244 |
| Total funds at 5th April 2023 | 7. | 2,878,323 | - | - | 2,878,323 | 2,843,336 |

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

Bricknell Gospel Hall Trust
Balance sheet
As at 5th April 2023

| | NOTES | 2023 | | 2022 | |
|--|-----------|----------------|-------------------------|----------------|-------------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible fixed assets | 6. | | 2,462,080 | | 2,505,294 |
| | | | <u>2,462,080</u> | | <u>2,505,294</u> |
| Current assets | | | | | |
| Debtors: | | | | | |
| Prepayments & accrued income | | 3,131 | | 3,146 | |
| Cash at bank and in hand | | 415,469 | | 336,869 | |
| | | <u>418,600</u> | | <u>340,015</u> | |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year: | | | | | |
| Other creditors | | - | | - | |
| Accruals and deferred income | | 2,357 | | 1,973 | |
| | | <u>2,357</u> | | <u>1,973</u> | |
| Net current assets | | | 416,243 | | 338,042 |
| Total assets less current liabilities | | | <u>2,878,323</u> | | <u>2,843,336</u> |
| Creditors: amounts falling due after more than one year: | | | | | |
| Loans | | | - | | - |
| Net assets | | £ | <u><u>2,878,323</u></u> | £ | <u><u>2,843,336</u></u> |
| Funds | | | | | |
| Unrestricted income fund | | | 2,878,323 | | 2,843,336 |
| Restricted funds | | | - | | - |
| Total Funds | 8. | £ | <u><u>2,878,323</u></u> | £ | <u><u>2,843,336</u></u> |

The unaudited financial statements were approved and authorised for issue by the Trustee of
 Bricknell Gospel Hall Trust on / / and signed on their behalf by

 James R G Record
 Trustee

1. Accounting policies

1.1 Basis of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Bricknell 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 £150) 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 |
| Fixtures and Fittings | 15% straight line |
| Equipment | 25% reducing balance method |

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 and there is no requirement to prepare consolidated accounts.

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

| Income | 2023 £ | 2022 £ |
|------------------|-----------|-----------|
| Donated Services | - | - |
| | - | - |
| | - | - |

| Expenditure | 2023 £ | 2022 £ |
|-----------------------------|-----------|-----------|
| Inglemire Gospel Hall Trust | 7,361 | 10,828 |
| | 7,361 | 10,828 |

| 5 Resources expended | Meeting rooms £ | Other charitable activities £ | 2023 £ | 2022 £ |
|---|-----------------------|--|-----------|-----------|
| Repairs and maintenance of buildings | 3,652 | - | 3,652 | 21,432 |
| Landscaping costs | 3,644 | - | 3,644 | 8,810 |
| Maintenance- Recording equipment | - | - | - | - |
| Light and heat | 17,380 | - | 17,380 | 8,803 |
| Water rates | 2,261 | - | 2,261 | 727 |
| Telephone & broadband at hall(s) | 1,315 | - | 1,315 | 369 |
| Conference costs | - | 2,531 | 2,531 | - |
| Insurance- Public liability | 2,545 | - | 2,545 | 1,155 |
| Legal & professional- specific to halls | 11,750 | - | 11,750 | 1,954 |
| Cleaning | 1,620 | - | 1,620 | 575 |
| Sundry | - | - | - | - |
| Depreciation- Freehold property | 40,524 | - | 40,524 | 40,524 |
| Depreciation- Equipment | 637 | - | 637 | 850 |
| Depreciation - Furniture, fixtures & fittings | 2,053 | - | 2,053 | 2,222 |
| | 87,381 | 2,531 | 89,912 | 87,421 |

6 Tangible fixed assets

| | Freehold Property* and Refurbishment £ | Plant & Equipment £ | Furniture, Fixtures & Fittings £ | Total £ |
|---------------------|---|---------------------------|---|------------|
| Cost | | | | |
| At 6th April 2022 | 2,994,225 | 12,521 | 14,815 | 3,021,561 |
| Disposals | - | - | - | - |
| Additions | - | - | - | - |
| At 5th April 2023 | 2,994,225 | 12,521 | 14,815 | 3,021,561 |
| Depreciation | | | | |
| At 6th April 2022 | 494,901 | 9,972 | 11,394 | 516,267 |
| Disposals | - | - | - | - |
| Charge for the year | 40,524 | 637 | 2,053 | 43,214 |
| At 5th April 2023 | 535,425 | 10,609 | 13,447 | 559,481 |
| Net Book Value | | | | |
| At 5th April 2023 | 2,458,800 | 1,912 | 1,368 | 2,462,080 |
| At 6th April 2022 | 2,499,324 | 2,549 | 3,421 | 2,505,294 |

* Land Registry title numbers; YEA55514 and YEA60712

7 Analysis of net assets between funds

| | Unrestricted funds £ | Unrestricted Designated funds £ | Restricted funds £ | Total funds £ |
|---|----------------------------|--|--------------------------|---------------------|
| 7.1 Current year | | | | |
| Tangible fixed assets | 2,462,080 | - | - | 2,462,080 |
| Currents assets | 418,600 | - | - | 418,600 |
| Current liabilities | 2,357 | - | - | 2,357 |
| Creditors: amounts falling due after more than one year | - | - | - | - |
| Total funds | 2,878,323 | - | - | 2,878,323 |
| 7.2 Prior year | | | | |
| Tangible fixed assets | 2,505,294 | - | - | 2,505,294 |
| Currents assets | 338,340 | 1,675 | - | 340,015 |
| Current liabilities | 1,973 | - | - | 1,973 |
| Creditors: amounts falling due after more than one year | - | - | - | - |
| Total funds | 2,841,661 | 1,675 | - | 2,843,336 |

8 Movement in funds

8.1 Current year

| | Balance at 6 April 2022 £ | Incoming resources £ | Resources expended £ | Realised/ unrealised gain and losses £ | Balance at 5 2023 £ |
|-------------------------|------------------------------------|----------------------------|----------------------------|--|---------------------------|
| Restricted funds | | | | | |
| Fund | - | - | - | - | - |
| Designated funds | 1,675 | 9,730 | 11,405 | - | - |
| Unrestricted funds | 2,841,661 | 139,301 | 102,639 | - | 2,878,323 |
| Total funds | 2,843,336 | 149,031 | 114,044 | - | 2,878,323 |

8. Movement in funds contd.

8.2 Prior year

| | Balance at 6 April 2021 £ | Incoming resources £ | Resources expended £ | Realised/ unrealised gain and losses £ | Balance at 5 2022 £ |
|-------------------------|------------------------------------|----------------------------|----------------------------|--|---------------------------|
| Restricted funds | | | | | |
| Fund | - | - | - | - | - |
| | - | - | - | - | - |
| Designated funds | 6,250 | - | 4,575 | - | 1,675 |
| Unrestricted funds | 2,798,994 | 147,624 | 104,957 | - | 2,841,661 |
| Total funds | 2,805,244 | 147,624 | 109,532 | - | 2,843,336 |

9 Independent examiner's fees

Governance costs include £1,170 including VAT (2022: £1,374) in respect of independent examiner's fees.

10 Transactions with related parties

No payments were made to related parties in the year (2022 £15,587.94). The Trust received donations totalling £86,010 from connected persons (2022 £42,840).

11 Volunteers

The Bricknell 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.

12 Comparative Statement of Financial Activities

| | Unrestricted Funds £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|----------------------------|--|--------------------------|--------------------------|
| Incoming and endowments from: | | | | |
| Donations and legacies: | | | | |
| Collections | - | - | - | - |
| Contributions from the congregation | 51,975 | - | - | 51,975 |
| Gift Aid donations | 10,150 | - | - | 10,150 |
| Other donations | 73,402 | - | - | 73,402 |
| Income tax refundable | 2,550 | - | - | 2,550 |
| Donated services | - | - | - | - |
| Payroll giving | 6,524 | - | - | 6,524 |
| Grants received | - | - | - | - |
| Legacies received | - | - | - | - |
| Investment income and interest | | | | |
| Bank interest | 23 | - | - | 23 |
| Other income | | | | |
| Interments | 3,000 | - | - | 3,000 |
| Total | 147,624 | - | - | 147,624 |
| Expenditure on: | | | | |
| Charitable activities | | | | |
| Running of meeting halls | 87,421 | - | - | 87,421 |
| Wider community outreach | 195 | - | - | 195 |
| Congregation support | - | 4,575 | - | 4,575 |
| Interment expenses | 1,048 | - | - | 1,048 |
| Cost of donated services | 10,828 | - | - | 10,828 |
| Transfers to affiliated trusts | 1,500 | - | - | 1,500 |
| Other costs | 761 | - | - | 761 |
| Governance | | | | |
| Computer costs | - | - | - | - |
| Postage, print and stationery | - | - | - | - |
| Legal & professional costs | 1,830 | - | - | 1,830 |
| Independent Examiner's fee | 1,374 | - | - | 1,374 |
| Repairs and maintenance | - | - | - | - |
| Bank charges | - | - | - | - |
| Depreciation- Office equipment | - | - | - | - |
| Profit/Loss on sale of assets | - | - | - | - |
| Total | 104,957 | 4,575 | - | 109,532 |
| Net income/(expenditure) | 42,667 | - | 4,575 | 38,092 |
| Gains/(losses) on revaluation of fixed assets | - | - | - | - |
| Net movement in funds | 42,667 | - | 4,575 | 38,092 |
| Reconciliation of funds | | | | |
| Funds at 6th April 2021 | 2,798,994 | 6,250 | - | 2,805,244 |
| Total funds at 5th April 2022 | 2,841,661 | 1,675 | - | 2,843,336 |

BRICKNELL GOSPEL HALL TRUST

England & Wales - Charity number 1159526

Accounts

Charity Registration No: 1159526

Bricknell Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2022**

Bricknell Gospel Hall Trust
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Bricknell Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2022

Charity name: Bricknell Gospel Hall Trust

Registered charity number: 1159526

Trustees: Anthony Arnett
Charles Arnett (Retired 7.10.21)
Ross Arnett (Appointed 7.10.21)
Neil Clarke
Jon Lant (Chair)
James R G Record

Treasurer: James R G Record

Principal address: Newton Croft
107 Stockbridge Road
Elloughton
HU15 1HW

Independent examiner: Julian Remmington
Heritage House
Woodside Lane
Bell Bar
Herts.
AL9 6DE

Bankers: Yorkshire Bank
46 Prospect Centre
Hull
East Riding of Yorkshire
HU2 8PW

Solicitors: Jane Brooks Law
First Floor
2-4 George Street
Cottingham
East Yorkshire
HU16 5QU

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2022

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Bricknell Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 17th April 1982, most recently amended by Deed of Variation dated 5th August 2014. The Trust was registered with the Charity Commission for England and Wales on 8th December 2014 under Charity Registration Number: 1159526.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022 (2021: £nil).

The Trust operates two 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 charity also maintains particular links with the Inglemire 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 or procedures to manage and mitigate those risks.

Objectives and activities

Objectives and aims

The trust has the following charitable purposes:

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.

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2022

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.

Main activities and achievements

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

Plans for future periods

The Trust plans to continue all the current activities.

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.

Meetings

Meetings held at the gospel hall 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 50 and 450 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 Melton West Gospel hall and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

As mentioned above, 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.

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2022

Spreading the Gospel message and the life of a Christian contd.

In addition to street preaching, members of the congregation engaged in several litter picking activities that were organised by the RRT, a separate charity, with the support of the Trust. These events are usually carried out in areas where our meeting halls are located or where regular members of the congregation live. Representatives of the trustees met with local councillors at several parish council meetings offering financial and practical support to local causes. The Trust also established contact with a local resident's association in the area of the main gospel hall and we will be working with this group to support them in the activities they undertake for the good of the local wider community. A number of home visits to the infirm and elderly were also undertaken to spread the Gospel and encourage persons in their faith.

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

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

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 5 April 2022 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £144,601 compared to £133,127 in the previous year.

All funds held were unrestricted funds.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. However it is noted that in this accounting period there is an increase in the reserves held by the Trust, this trend is expected to continue also into the 2021/22 period as the Trust actively progresses negotiations over a 5th meeting hall site. This increase is exceptional however and once the project is complete, the Trustees will adopt their normal policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and 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 to the congregation.

Free reserves at the year end were £338,042.

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 & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

On behalf of the board:

James R G Record
Trustee

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bricknell Gospel Hall Trust on the financial statements for the year ended 5th April 2022 set out on pages 7 to 12.

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 statement

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.

Signed:

Date:

Name: Julian Remmington

4cast, Heritage House, Woodside Lane, Bell Bar, Herts., AL9 6DE

Bricknell Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2022

| | NOTES | Unrestricted Funds £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|---|-----------|-------------------------|------------------------------------|-----------------------|-----------------------|-----------------------|
| Incoming and endowments from: | | | | | | |
| Donations and legacies: | | | | | | |
| | | - | - | - | - | - |
| | | 51,975 | - | - | 51,975 | 53,518 |
| | | 10,150 | - | - | 10,150 | 9,910 |
| | | 73,402 | - | - | 73,402 | 62,840 |
| | | 2,550 | - | - | 2,550 | 2,523 |
| | 4. | - | - | - | - | - |
| | | 6,524 | - | - | 6,524 | 4,336 |
| | 5. | - | - | - | - | - |
| | | - | - | - | - | - |
| Investment income and interest | | | | | | |
| | | 23 | - | - | 23 | - |
| Other income | | | | | | |
| | | 3,000 | - | - | 3,000 | 7,500 |
| Total | | 147,624 | - | - | 147,624 | 140,627 |
| Expenditure on: | | | | | | |
| Charitable activities | | | | | | |
| | 6. | 87,421 | - | - | 87,421 | 63,881 |
| | | 195 | - | - | 195 | 75 |
| | | - | 4,575 | - | 4,575 | 4,950 |
| | | 1,048 | - | - | 1,048 | 772 |
| | 4. | 10,828 | - | - | 10,828 | 4,133 |
| | | 1,500 | - | - | 1,500 | - |
| | | 761 | - | - | 761 | - |
| Governance | | | | | | |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | 1,830 | - | - | 1,830 | 1,830 |
| | | 1,374 | - | - | 1,374 | 1,320 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Total | | 104,957 | 4,575 | - | 109,532 | 76,961 |
| Net income/(expenditure) | | 42,667 | - 4,575 | - | 38,092 | 63,666 |
| Gains/(losses) on revaluation of fixed assets | | - | - | - | - | - |
| Net movement in funds | | 42,667 | - 4,575 | - | 38,092 | 63,666 |
| Reconciliation of funds | | | | | | |
| Funds at 6th April 2021 | | 2,798,994 | 6,250 | - | 2,805,244 | 2,741,578 |
| Total funds at 5th April 2022 | 8. | 2,841,661 | 1,675 | - | 2,843,336 | 2,805,244 |

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

Bricknell Gospel Hall Trust
Balance sheet
As at 5th April 2022

| | NOTES | 2022 | | 2021 | |
|--|-----------|----------------|------------------|----------------|------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible fixed assets | 7. | | 2,505,294 | | 2,548,890 |
| | | | <u>2,505,294</u> | | <u>2,548,890</u> |
| Current assets | | | | | |
| Debtors: | | | | | |
| Prepayments & accrued income | | 3,146 | | 2,591 | |
| Cash at bank and in hand | | 336,869 | | 256,306 | |
| | | <u>340,015</u> | | <u>258,897</u> | |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year: | | | | | |
| Other creditors | | - | | - | |
| Accruals and deferred income | | 1,973 | | 2,543 | |
| | | <u>1,973</u> | | <u>2,543</u> | |
| Net current assets | | | 338,042 | | 256,354 |
| Total assets less current liabilities | | | <u>2,843,336</u> | | <u>2,805,244</u> |
| Creditors: amounts falling due after more than one year: | | | | | |
| Loans | | | - | | - |
| Net assets | | £ | <u>2,843,336</u> | £ | <u>2,805,244</u> |
| Funds | | | | | |
| Unrestricted income fund | | | 2,843,336 | | 2,805,244 |
| Restricted funds | | | - | | - |
| Total Funds | 9. | £ | <u>2,843,336</u> | £ | <u>2,805,244</u> |

The unaudited financial statements were approved and authorised for issue by the Trustee of
 Bricknell Gospel Hall Trust on / / and signed on their behalf by

 James R G Record
 Trustee

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 Bricknell 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. As there are no staff or offices the Trustees have agreed to allocate all such costs to Governance costs.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £150) 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 |
| Fixtures and Fittings | 15% straight line |
| Equipment | 25% reducing balance method |

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 and there is no requirement to prepare consolidated accounts.

1.9 Going concern

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

1. Accounting policies contd.

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. 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

There are no employees (2021: none).

4 Donated services

| Income | 2022 £ | 2021 £ |
|------------------|-----------|-----------|
| Donated Services | - | - |
| | - | - |

| Expenditure | 2022 £ | 2021 £ |
|-----------------------------|-----------|-----------|
| Inglemire Gospel Hall Trust | 10,828 | 4,133 |
| | 10,828 | 4,133 |

5 Grants received

| | 2022 £ | 2021 £ |
|-----------------------------|-----------|-----------|
| Inglemire Gospel Hall Trust | - | - |
| | - | - |

| 6 Resources expended | Meeting rooms £ | Other charitable activities £ | 2022 £ | 2021 £ |
|---|-----------------------|--|-----------|-----------|
| Repairs and maintenance of buildings | 21,432 | - | 21,432 | 692 |
| Landscaping costs | 8,810 | - | 8,810 | 8,072 |
| Maintenance- Recording equipment | - | - | - | - |
| Light and heat | 8,803 | - | 8,803 | 7,649 |
| Water rates | 727 | - | 727 | 1,561 |
| Telephone & broadband at hall(s) | 369 | - | 369 | 369 |
| Conference costs | - | - | - | - |
| Insurance- Public liability | 1,155 | - | 1,155 | 1,659 |
| Legal & professional- specific to halls | 1,954 | - | 1,954 | - |
| Cleaning | 575 | - | 575 | - |
| Sundry | - | - | - | - |
| Depreciation- Freehold property | 40,524 | - | 40,524 | 40,524 |
| Depreciation- Equipment | 850 | - | 850 | 1,133 |
| Depreciation - Furniture, fixtures & fittings | 2,222 | - | 2,222 | 2,222 |
| | 87,421 | - | 87,421 | 63,881 |

7 Tangible fixed assets

| | Freehold Property* and Refurbishment £ | Plant & Equipment £ | Furniture, Fixtures & Fittings £ | Total £ |
|---------------------|---|---------------------------|---|------------|
| Cost | | | | |
| At 6th April 2021 | 2,994,225 | 12,521 | 14,815 | 3,021,561 |
| Disposals | - | - | - | - |
| Additions | - | - | - | - |
| At 5th April 2022 | 2,994,225 | 12,521 | 14,815 | 3,021,561 |
| Depreciation | | | | |
| At 6th April 2021 | 454,377 | 9,122 | 9,172 | 472,671 |
| Disposals | - | - | - | - |
| Charge for the year | 40,524 | 850 | 2,222 | 43,596 |
| At 5th April 2022 | 494,901 | 9,972 | 11,394 | 516,267 |
| Net Book Value | | | | |
| At 5th April 2022 | 2,499,324 | 2,549 | 3,421 | 2,505,294 |
| At 6th April 2021 | 2,539,848 | 3,399 | 5,643 | 2,548,890 |

* Land Registry title numbers; YEA55514 and YEA60712

8 Analysis of net assets between funds

| | Unrestricted funds £ | Unrestricted Designated funds £ | Restricted funds £ | Total funds £ |
|---|----------------------------|--|--------------------------|---------------------|
| 8.1 Current year | | | | |
| Tangible fixed assets | 2,505,294 | - | - | 2,505,294 |
| Currents assets | 338,340 | 1,675 | - | 340,015 |
| Current liabilities | 1,973 | - | - | 1,973 |
| Creditors: amounts falling due after more than one year | - | - | - | - |
| Total funds | 2,841,661 | 1,675 | - | 2,843,336 |
| 8.2 Prior year | | | | |
| Tangible fixed assets | 2,548,890 | - | - | 2,548,890 |
| Currents assets | 252,647 | 6,250 | - | 258,897 |
| Current liabilities | 2,543 | - | - | 2,543 |
| Creditors: amounts falling due after more than one year | - | - | - | - |
| Total funds | 2,798,994 | 6,250 | - | 2,805,244 |

9 Movement in funds

9.1 Current year

| | Balance at 6 April 2021 £ | Incoming resources £ | Resources expended £ | Realised/ unrealised gain and losses £ | Balance at 5 2022 £ |
|-------------------------|------------------------------------|----------------------------|----------------------------|--|---------------------------|
| Restricted funds | | | | | |
| Fund | - | - | - | - | - |
| Designated funds | 6,250 | - | 4,575 | - | 1,675 |
| Unrestricted funds | 2,798,994 | 147,624 | 104,957 | - | 2,841,661 |
| Total funds | 2,805,244 | 147,624 | 109,532 | - | 2,843,336 |

9. Movement in funds contd.

9.2 Prior year

| | Balance at 6 April 2020 £ | Incoming resources £ | Resources expended £ | Realised/ unrealised gain and losses £ | Balance at 5 2021 £ |
|-------------------------|------------------------------------|----------------------------|----------------------------|--|---------------------------|
| Restricted funds | | | | | |
| Fund | - | - | - | - | - |
| | - | - | - | - | - |
| Designated funds | - | 11,200 | 4,950 | - | 6,250 |
| Unrestricted funds | 2,741,578 | 129,427 | 72,011 | - | 2,798,994 |
| Total funds | 2,741,578 | 140,627 | 76,961 | - | 2,805,244 |

10 Independent examiner's fees

Governance costs include £1,374 including VAT (2021: £1,320) in respect of independent examiner's fees.

11 Transactions with related parties

Payments were made to Rhinox Group, of which Mr James Record is a director, for £353.64 (2021 £ 0). Payments were made to Harroquip of which Mr Ross Arnett is a director for £15,234.30 (2021 £0). The Trust received donations totalling £42,840 from connected persons (2021 £60,186).

12 Volunteers

The Bricknell 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.

13 Comparative Statement of Financial Activities

| | Unrestricted Funds £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|----------------------------|--|--------------------------|--------------------------|
| Incoming and endowments from: | | | | |
| Donations and legacies: | | | | |
| Collections | - | - | - | - |
| Contributions from the congregation | 42,318 | 11,200 | - | 53,518 |
| Gift Aid donations | 9,910 | - | - | 9,910 |
| Other donations | 62,840 | - | - | 62,840 |
| Income tax refundable | 2,523 | - | - | 2,523 |
| Donated services | - | - | - | - |
| Payroll giving | 4,336 | - | - | 4,336 |
| Grants received | - | - | - | - |
| Legacies received | - | - | - | - |
| Investment income and interest | | | | |
| Bank interest | - | - | - | - |
| Other income | | | | |
| Interments | 7,500 | - | - | 7,500 |
| Total | 129,427 | 11,200 | - | 140,627 |
| Expenditure on: | | | | |
| Charitable activities | | | | |
| Running of meeting halls | 63,881 | - | - | 63,881 |
| Wider community outreach | 75 | - | - | 75 |
| Congregation support | - | 4,950 | - | 4,950 |
| Interment expenses | 772 | - | - | 772 |
| Cost of donated services | 4,133 | - | - | 4,133 |
| Transfers to affiliated trusts | - | - | - | - |
| Other costs | - | - | - | - |
| Governance | | | | |
| Computer costs | - | - | - | - |
| Postage, print and stationery | - | - | - | - |
| Legal & professional costs | 1,830 | - | - | 1,830 |
| Independent Examiner's fee | 1,320 | - | - | 1,320 |
| Repairs and maintenance | - | - | - | - |
| Bank charges | - | - | - | - |
| Depreciation- Office equipment | - | - | - | - |
| Profit/Loss on sale of assets | - | - | - | - |
| Total | 72,011 | 4,950 | - | 76,961 |
| Net income/(expenditure) | 57,416 | 6,250 | - | 63,666 |
| Gains/(losses) on revaluation of fixed assets | - | - | - | - |
| Net movement in funds | 57,416 | 6,250 | - | 63,666 |
| Reconciliation of funds | | | | |
| Funds at 6th April 2020 | 2,741,578 | - | - | 2,741,578 |
| Total funds at 5th April 2021 | 2,798,994 | 6,250 | - | 2,805,244 |

BRICKNELL GOSPEL HALL TRUST

England & Wales - Charity number 1159526

Accounts

Charity Registration No: 1159526

Bricknell Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2021**

Bricknell Gospel Hall Trust
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Bricknell Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2021

Charity name: Bricknell Gospel Hall Trust

Registered charity number: 1159526

Trustees: Anthony Arnett
Charles Arnett
Neil Clarke
Jon Lant (Chair)
Jim Record

Treasurer: Charles Arnett

Principal address: Newton Croft
107 Stockbridge Road
Elloughton
HU15 1HW

Independent examiner: Julian Remmington
Heritage House
Woodside Lane
Bell Bar
Herts.
AL9 6DE

Bankers: Yorkshire Bank
46 Prospect Centre
Hull
East Riding of Yorkshire
HU2 8PW

Solicitors: Jane Brooks Law
First Floor
2-4 George Street
Cottingham
East Yorkshire
HU16 5QU

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2021

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Bricknell Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 17th April 1982, most recently amended by Deed of Variation dated 5th August 2014. The Trust was registered with the Charity Commission for England and Wales on 8th December 2014 under Charity Registration Number: 1159526.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2021 (2020: £nil).

The Trust operates two 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 charity also maintains particular links with the Inglemire 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 or procedures to manage and mitigate those risks.

Objectives and activities

Objectives and aims

The trust has the following charitable purposes:

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.

Bricknell Gospel Hall Trust

Report of the trustees for the year ended 5th April 2021

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.

Main activities and achievements

The Trust provides and maintains three 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.

Plans for future periods

The Trust plans to continue all the current activities.

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

Meetings

Meetings held at the gospel hall 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 50 and 450 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 Melton West Gospel hall and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

As mentioned above, 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.

Spreading the Gospel message and the life of a Christian contd.

In addition to street preaching, members of the congregation engaged in several litter picking activities that were organised by the RRT, a separate charity, with the support of the Trust. These events are usually carried out in areas where our meeting halls are located or where regular members of the congregation live. Representatives of the trustees met with local councillors at several parish council meetings offering financial and practical support to local causes. The Trust also established contact with a local resident's association in the area of the main gospel hall and we will be working with this group to support them in the activities they undertake for the good of the local wider community. A number of home visits to the infirm and elderly were also undertaken to spread the Gospel and encourage persons in their faith.

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

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

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 5 April 2021 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £133,127 compared to £214,436 in the previous year.

All funds held were unrestricted funds.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. However it is noted that in this accounting period there is an increase in the reserves held by the Trust, this trend is expected to continue also into the 2021/22 period as the Trust actively progresses negotiations over a 5th meeting hall site. This increase is exceptional however and once the project is complete, the Trustees will adopt their normal policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and 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 to the congregation.

Free reserves at the year end were £256,354.

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

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) 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:

Charles Arnett
Trustee

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bricknell Gospel Hall Trust on the financial statements for the year ended 5th April 2021 set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the 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 financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name: Julian Remmington

4cast, Heritage House, Woodside Lane, Bell Bar, Herts., AL9 6DE

Bricknell Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2021

| | NOTES | Unrestricted Funds £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|---|-------|-------------------------|------------------------------------|-----------------------|-----------------------|-----------------------|
| Incoming and endowments from: | | | | | | |
| Donations and legacies: | | | | | | |
| | | - | - | - | - | - |
| | | 42,318 | 11,200 | - | 53,518 | 35,246 |
| | | 9,910 | - | - | 9,910 | 14,084 |
| | | 62,840 | - | - | 62,840 | 153,320 |
| | | 2,523 | - | - | 2,523 | 3,875 |
| | 4. | - | - | - | - | - |
| | | 4,336 | - | - | 4,336 | 7,096 |
| | 5. | - | - | - | - | 815 |
| | | - | - | - | - | - |
| Investment income and interest | | | | | | |
| | | - | - | - | - | - |
| Other income | | | | | | |
| | | 7,500 | - | - | 7,500 | 4,500 |
| Total | | 129,427 | 11,200 | - | 140,627 | 218,936 |
| Expenditure on: | | | | | | |
| Charitable activities | | | | | | |
| | 6. | 63,881 | - | - | 63,881 | 73,179 |
| | | 75 | - | - | 75 | 398 |
| | | - | 4,950 | - | 4,950 | - |
| | | 772 | - | - | 772 | 7,075 |
| | 4. | 4,133 | - | - | 4,133 | 4,491 |
| | | - | - | - | - | 393,603 |
| | | - | - | - | - | 859 |
| Governance | | | | | | |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | 1,830 | - | - | 1,830 | 1,634 |
| | | 1,320 | - | - | 1,320 | 1,024 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Total | | 72,011 | 4,950 | - | 76,961 | 482,263 |
| Net income/(expenditure) | | 57,416 | 6,250 | - | 63,666 | - 263,327 |
| Gains/(losses) on revaluation of fixed assets | | - | - | - | - | - |
| Net movement in funds | | 57,416 | 6,250 | - | 63,666 | - 263,327 |
| Reconciliation of funds | | | | | | |
| Funds at 6th April 2020 | | 2,741,578 | - | - | 2,741,578 | 3,004,905 |
| Total funds at 5th April 2021 | 8. | 2,798,994 | 6,250 | - | 2,805,244 | 2,741,578 |

The notes on pages 9 to 12 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.

Bricknell Gospel Hall Trust
Balance sheet
As at 5th April 2021

| | NOTES | 2021 | | 2020 | |
|--|-----------|----------------|------------------|----------------|------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible fixed assets | 7. | | 2,548,890 | | 2,592,769 |
| | | | <u>2,548,890</u> | | <u>2,592,769</u> |
| Current assets | | | | | |
| Debtors: | | | | | |
| Prepayments & accrued income | | 2,591 | | 2,726 | |
| Cash at bank and in hand | | 256,306 | | 148,456 | |
| | | <u>258,897</u> | | <u>151,182</u> | |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year: | | | | | |
| Other creditors | | - | | - | |
| Accruals and deferred income | | 2,543 | | 2,373 | |
| | | <u>2,543</u> | | <u>2,373</u> | |
| Net current assets | | | 256,354 | | 148,809 |
| Total assets less current liabilities | | | <u>2,805,244</u> | | <u>2,741,578</u> |
| Creditors: amounts falling due after more than one year: | | | | | |
| Loans | | | - | | - |
| Net assets | | £ | <u>2,805,244</u> | £ | <u>2,741,578</u> |
| Funds | | | | | |
| Unrestricted income fund | | | 2,805,244 | | 2,741,578 |
| Restricted funds | | | - | | - |
| Total Funds | 9. | £ | <u>2,805,244</u> | £ | <u>2,741,578</u> |

The unaudited financial statements were approved and authorised for issue by the Trustee of
 Bricknell Gospel Hall Trust on / / and signed on their behalf by

 Charles Arnett
 Trustee

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 Bricknell 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. As there are no staff or offices the Trustees have agreed to allocate all such costs to Governance costs.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £150) 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 |
| Fixtures and Fittings | 15% straight line |
| Equipment | 25% reducing balance method |

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 and there is no requirement to prepare consolidated accounts.

1.9 Going concern

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

1. Accounting policies contd.

1.9 Going concern contd.

From 18th March 2020, Bricknell Gospel Hall Trust ceased using the gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

2 Trustees' remuneration and expenses

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

3 Wages and salaries

There are no employees (2020: none).

4 Donated services

| Income | 2021 £ | 2020 £ |
|------------------|-----------|-----------|
| Donated Services | - | - |
| | <hr/> | <hr/> |
| | - | - |

| Expenditure | 2021 £ | 2020 £ |
|-----------------------------|-----------|-----------|
| Inglemire Gospel Hall Trust | 4,133 | 4,491 |
| | <hr/> | <hr/> |
| | 4,133 | 4,491 |

5 Grants received

| | 2021 £ | 2020 £ |
|-----------------------------|-----------|-----------|
| Inglemire Gospel Hall Trust | - | 815 |
| | <hr/> | <hr/> |
| | - | 815 |

6 Resources expended

| | Meeting rooms £ | Other charitable activities £ | 2021 £ | 2020 £ |
|---|-----------------------|--|-----------|-----------|
| Repairs and maintenance of buildings | 692 | - | 692 | 4,539 |
| Landscaping costs | 8,072 | - | 8,072 | 6,088 |
| Maintenance- Recording equipment | - | - | - | - |
| Light and heat | 7,649 | - | 7,649 | 15,222 |
| Water rates | 1,561 | - | 1,561 | 2,056 |
| Telephone & broadband at hall(s) | 369 | - | 369 | 385 |
| Conference costs | - | - | - | - |
| Insurance- Public liability | 1,659 | - | 1,659 | 517 |
| Legal & professional- specific to halls | - | - | - | 114 |
| Cleaning | - | - | - | - |
| Sundry | - | - | - | - |
| Depreciation- Freehold property | 40,524 | - | 40,524 | 40,524 |
| Depreciation- Equipment | 1,133 | - | 1,133 | 1,512 |
| Depreciation - Furniture, fixtures & fittings | 2,222 | - | 2,222 | 2,222 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 63,881 | - | 63,881 | 73,179 |

7 Tangible fixed assets

| | Freehold Property* and Refurbishment £ | Plant & Equipment £ | Furniture, Fixtures & Fittings £ | Total £ |
|---------------------|---|---------------------------|---|------------|
| Cost | | | | |
| At 6th April 2020 | 2,994,225 | 12,521 | 14,815 | 3,021,561 |
| Disposals | - | - | - | - |
| Additions | - | - | - | - |
| At 5th April 2021 | 2,994,225 | 12,521 | 14,815 | 3,021,561 |
| Depreciation | | | | |
| At 6th April 2020 | 413,853 | 7,989 | 6,950 | 428,792 |
| Disposals | - | - | - | - |
| Charge for the year | 40,524 | 1,133 | 2,222 | 43,879 |
| At 5th April 2021 | 454,377 | 9,122 | 9,172 | 472,671 |
| Net Book Value | | | | |
| At 5th April 2021 | 2,539,848 | 3,399 | 5,643 | 2,548,890 |
| At 6th April 2020 | 2,580,372 | 4,532 | 7,865 | 2,592,769 |

* Land Registry title numbers; YEA55514 and YEA60712

8 Analysis of net assets between funds

| | Unrestricted funds £ | Unrestricted Designated funds £ | Restricted funds £ | Total funds £ |
|---|----------------------------|--|--------------------------|---------------------|
| 8.1 Current year | | | | |
| Tangible fixed assets | 2,548,890 | - | - | 2,548,890 |
| Currents assets | 252,647 | 6,250 | - | 258,897 |
| Current liabilities | 2,543 | - | - | 2,543 |
| Creditors: amounts falling due after more than one year | - | - | - | - |
| Total funds | 2,798,994 | 6,250 | - | 2,805,244 |
| 8.2 Prior year | | | | |
| Tangible fixed assets | 2,592,769 | - | - | 2,592,769 |
| Currents assets | 151,182 | - | - | 151,182 |
| Current liabilities | 2,373 | - | - | 2,373 |
| Creditors: amounts falling due after more than one year | - | - | - | - |
| Total funds | 2,741,578 | - | - | 2,741,578 |

9 Movement in funds

9.1 Current year

| | Balance at 6 April 2020 £ | Incoming resources £ | Resources expended £ | Realised/ unrealised gain and losses £ | Balance at 5 2021 £ |
|-------------------------|------------------------------------|----------------------------|----------------------------|--|---------------------------|
| Restricted funds | | | | | |
| Fund | - | - | - | - | - |
| Designated funds | - | 11,200 | 4,950 | - | 6,250 |
| Unrestricted funds | 2,741,578 | 129,427 | 72,011 | - | 2,798,994 |
| Total funds | 2,741,578 | 140,627 | 76,961 | - | 2,805,244 |

9. Movement in funds contd.

9.2 Prior year

| | Balance at 6 April 2019 £ | Incoming resources £ | Resources expended £ | Realised/ unrealised gain and losses £ | Balance at 5 2020 £ |
|-------------------------|------------------------------------|----------------------------|----------------------------|--|---------------------------|
| Restricted funds | | | | | |
| Fund | - | - | - | - | - |
| | - | - | - | - | - |
| Designated funds | - | - | - | - | - |
| Unrestricted funds | 3,004,905 | 218,936 | 482,263 | - | 2,741,578 |
| Total funds | 3,004,905 | 218,936 | 482,263 | - | 2,741,578 |

10 Independent examiner's fees

Governance costs include £1,320 including VAT (2020: £960) in respect of independent examiner's fees.

11 Transactions with related parties

No payments were made in the year to connected parties (2020 £ 475.20). The Trust received donations totalling £60,186 from connected persons (2020 £49,060).

12 Volunteers

The Bricknell 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.