

# LEAMINGTON GOSPEL HALL TRUST

England & Wales · Charity number 1159547

## Details

---

**Status** Registered

**Legal form** Trust

**Registered** 2014-12-09

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

## Contact

---

**Address** 4 Montrose Avenue  
Leamington Spa  
CV32 7DT

**Phone** 01926422584

**Email** [enquiries@lght.co.uk](mailto:enquiries@lght.co.uk)

## 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 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') Any other charitable purposes connected with Brethren

## Classification

---

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

## Geography

- Warwickshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£239,399	£137,257	-	-
2024-04-05	£227,683	£175,210	-	-
2023-04-05	£188,066	£131,964	-	-
2022-04-05	£168,078	£108,180	-	-
2021-04-05	£70,464	£99,149	-	-

## Trustees

Name	Role	Appointed
DARREN PETER COX		2006-06-03
JAMES ALAN MATTHEWS		2008-03-01
JAMES ELLIS		2003-02-01
MALCOLM GEORGE HOGGINS		1979-03-03
PAUL MARK GARDNER		2017-06-03

**LEAMINGTON GOSPEL HALL TRUST**

England & Wales - Charity number 1159547

---

# Accounts

---

# **Trustees Report & Unaudited Financial Statements**

Leamington Gospel Hall Trust  
For the year ended 5 April 2025

# Contents

3	Legal and Administrative Information
4	Report of the Trustees
8	Report of the Independent Examiner
9	Statement of Financial Activities
10	Balance Sheet
11	Notes forming part of the Financial Statements
15	Resources Expended
16	Analysis of Net Assets - Current year
17	Analysis of Net Assets - Prior Year
18	Movement in Funds - Current Year
19	Movement in Funds - Prior Year
20	Comparative Statement of Financial Activities

# Legal and Administrative Information

## Leamington Gospel Hall Trust For the year ended 5 April 2025

**Charity Name:**

Leamington Gospel Hall Trust

**Registered Charity Number:**

1159547

**Trustees:**

Malcolm Hoggins (Chair)

James Ellis

James Matthews

Paul Gardner

Darren Cox

**Treasurer:**

Malcolm Hoggins

**Principal Address:**

4 Montrose Avenue, Leamington Spa, Warwickshire, United Kingdom, CV32 7DT

**Independent Examiner:**

Lloyd Tunley

**Accountant:**

Oldfield Advisory LLP

1120 Elliott Court

Herald Avenue

Coventry

CV5 6UB

**Bankers:**

HSBC Bank plc, PO Box 88, Leamington Spa, Warwickshire, CV32 4BU

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

# Report of the Trustees

## Leamington Gospel Hall Trust For the year ended 5 April 2025

The trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with the Trust Deed and applicable law.

### Structure, Governance and Management

#### Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 03 March 1979, most recently amended by Deed of Variation dated 12 August 2014. The trust was registered with the Charity Commission for England and Wales on 09 December 2014 under Charity Registration Number: 1159547

#### Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 3. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2025 (2024: £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 Avonvale Gospel Hall Trust, with which it shares members of its congregation.

#### Risk Management

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

#### Objectives and Activities

##### Objectives and Aims

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

## **Public Benefit**

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

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

## **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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

## **Plans for future periods**

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

## **Meetings**

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 40 and 500 people normally attend these occasions.

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

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

## Spreading the Gospel message and the life of a Christian

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

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

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

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

## Funding

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

## Financial Review

In the year ended 5 April 2025 the Trust had a surplus of incoming resources over resources expended.

Total voluntary income received this year was £207,400 compared to £192,147 in the previous year.

All funds held were unrestricted funds.

During the financial year the Charity funded the completion of repairs and refurbishments which were identified by the trustees of Avonvale Gospel Hall Trust for the Windmill Hill hall that it operates. The Trust is also committed to the continuing provision of an additional local hall and funds are being accumulated accordingly. Members of the congregation have been encouraged to increase contributions in order to raise capital funds on this basis. Additional car parking needs were also identified at the main Gospel hall with temporary interlocking matting installed on the existing grass area.

## 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, the Trustees have decided to adopt a policy of accumulating sufficient reserves to meet the commitment of providing an additional local hall, as mentioned previously. 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 £580,636 (2024: £454,700)

### Statement of Trustees Responsibilities

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

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

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

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

On Behalf of the board:

.....

Mr M Hoggins (Trustee)

**19th Aug 2025**

.....

Date

# Report of the Independent Examiner

## Leamington Gospel Hall Trust For the year ended 5 April 2025

I report to the trustees on my examination of the accounts of the Leamington Gospel Hall Trust for the year ended 5 April 2025.

### Respective responsibilities of Trustees and Examiner

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

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

### Basis of Independent Examiner's Report

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

### Independent Examiner's Statement

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

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

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

.....  
Lloyd Tunley

25 June 2025

# Statement of Financial Activities

## Leamington Gospel Hall Trust For the year ended 5 April 2025

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025	TOTAL FUNDS 2024
<b>Income and endowments:</b>				
<b>Donations and Legacies:</b>				
Contributions from the Congregation	165,244	-	165,244	143,218
Gift Aid Donations	33,725	-	33,725	34,810
Income Tax refunds	8,431	-	8,431	8,703
Legacies	-	-	-	5,416
<b>Other Income</b>				
Burial Ground Income	20,500	-	20,500	27,500
<b>Total Other Income</b>	<b>20,500</b>	<b>-</b>	<b>20,500</b>	<b>27,500</b>
<b>Investments</b>				
Interest Received	11,499	-	11,499	8,036
<b>Total Income and endowments:</b>	<b>239,399</b>	<b>-</b>	<b>239,399</b>	<b>227,683</b>
<b>Expenditure:</b>				
Running Meeting Rooms (note 8)	119,650	-	119,650	124,738
Cost of donated services (note 4)	17,607	-	17,607	50,471
<b>Total Expenditure:</b>	<b>137,257</b>	<b>-</b>	<b>137,257</b>	<b>175,209</b>
<b>Net Income/(Expenditure)</b>	<b>102,143</b>	<b>-</b>	<b>102,143</b>	<b>52,474</b>
<b>Net Movement In Funds</b>	<b>102,143</b>	<b>-</b>	<b>102,143</b>	<b>52,474</b>
<b>Reconciliation of funds (note 10)</b>				
Total Funds brought forward	1,603,502	-	1,603,502	1,551,028
Net movement in funds	102,143	-	102,143	52,474
<b>Total Funds carried forward</b>	<b>1,705,644</b>	<b>-</b>	<b>1,705,644</b>	<b>1,603,502</b>

The notes on page 11 - 20 form part of these financial statements.

# Balance Sheet

## Leamington Gospel Hall Trust As at 5 April 2025

	2024	2023
<b>Fixed Assets</b>		
Tangible assets (note 5)	1,125,009	1,148,802
<b>Total Fixed Assets</b>	<b>1,125,009</b>	<b>1,148,802</b>
<b>Current assets</b>		
Prepayments and accrued income	2,700	2,749
Cash at bank and in hand	579,519	453,460
<b>Total Current assets</b>	<b>582,220</b>	<b>456,209</b>
<b>Creditors: amounts falling due within one year</b>		
Accruals and deferred income	1,584	1,510
<b>Total Creditors: amounts falling due within one year</b>	<b>1,584</b>	<b>1,510</b>
<b>Net current assets/(liabilities)</b>	<b>580,636</b>	<b>454,700</b>
<b>Total assets less current liabilities</b>	<b>1,705,644</b>	<b>1,603,502</b>
<b>Net Assets</b>	<b>1,705,644</b>	<b>1,603,502</b>
<b>Funds (note 9)</b>		
Unrestricted funds	1,705,644	1,603,502
<b>Total Funds</b>	<b>1,705,644</b>	<b>1,603,502</b>

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

**19th Aug 2025**  
.....

Mr M Hoggins (Trustee)

The notes on pages 11 - 20 form part of these financial statements.

# Notes forming part of the Financial Statements

## Leamington Gospel Hall Trust For the year ended 5 April 2025

### 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 Leamington Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

#### 1.3 Expenditure

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

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

#### 1.4 Governance and support costs

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

#### 1.5 Tangible fixed assets and depreciation

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

Freehold buildings	4% straight line
Property improvements	4% straight line
Fixtures and Fittings	15% reducing balance
Office equipment	15% and 25% reducing balance

### 1.6 Taxation

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

### 1.7 Funds

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

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

### 1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary.

### 1.9 Going Concern

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

### 1.10 Significant estimates and judgements

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

## 2. TRUSTEES' REMUNERATION AND EXPENSES

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2024: none)

## 3. WAGES AND SALARIES

There are no employees (2024: none)

## 4. Donated Services

	2025	2024
<b>Donated Services</b>		
<b>Donated To:</b>		
Donated Services to Avonvale Trust	17,607	50,471
<b>Total Donated Services:</b>	<b>17,607</b>	<b>50,471</b>

## 5. Tangible Fixed Assets

<b>Cost</b>	Sandy Lane Property	Sandy Lane Property Improvements	Common Lane Property	Common Lane Property Improvements
At 6 April 2024	100,000	1,197,236	250,000	102,204
Additions	-	32,799	-	2,100
Disposals	-	-	-	-
At 5 April 2025	100,000	1,230,035	250,000	104,304
<b>Depreciation</b>				
At 6 April 2024	-	395,031	73,333	47,730
Current Year Depreciation	-	48,025	6,667	4,167
Eliminated on disposals	-	-	-	-
At 5 April 2025	-	443,056	80,000	51,897
<b>Net Book Value</b>				
At 5 April 2025	100,000	786,978	170,000	52,407
At 5 April 2024	100,000	802,205	176,667	54,474

<b>Cost</b>	Plant and Equipment	Office Equipment	<b>Totals</b>
At 6 April 2024	33,476	19,410	1,702,326
Additions	-	2,841	37,740
Disposals	-	-	-
At 5 April 2025	33,476	22,250	1,740,066
<b>Depreciation</b>			
At 6 April 2024	25,646	11,784	553,525
Current Year Depreciation	1,175	1,500	61,533
Eliminated on disposals	-	-	-
At 5 April 2025	26,821	13,283	615,058
<b>Net Book Value</b>			
At 5 April 2025	6,656	8,967	1,125,008
At 5 April 2024	7,830	7,626	1,148,801

Land registry titles of the above property held are WK270833, WK352398 and WK459293.

## 6. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £79,200 (2024: £79,750) were received. The trust made reimbursements to trustees of the trust, totalling £815 for maintenance works and other expenses paid on the trusts behalf. The trust also made reimbursements to related parties of the trustees, totalling £517 for expenses paid on the trusts behalf.

## **7. VOLUNTEERS**

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

# Resources Expended

## Leamington Gospel Hall Trust For the year ended 5 April 2025

### 8. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2025	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2024
<b>Direct Costs</b>						
Burial ground	2,921	-	2,921	4,819	-	4,819
Premises costs - repairs and maintenance	19,768	-	19,768	24,244	-	24,244
Premises costs - heat, light and power	19,212	-	19,212	15,173	-	15,173
Telephone	941	-	941	1,016	-	1,016
Health and Safety	5,616	-	5,616	8,330	-	8,330
Legal and professional	4,994	-	4,994	4,139	-	4,139
Bank charges	120	-	120	120	-	120
Public outreach expenses	195	-	195	-	898	898
Special meeting costs	-	-	-	120	-	120
Depreciation	61,533	-	61,533	61,379	-	61,379
Insurance	2,766	-	2,766	2,633	-	2,633
Governance	1,584	-	1,584	1,867	-	1,867
<b>Total Direct Costs</b>	<b>119,650</b>	<b>-</b>	<b>119,650</b>	<b>123,840</b>	<b>898</b>	<b>124,738</b>

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

# Analysis of Net Assets - Current year

Leamington Gospel Hall Trust  
For the year ended 5 April 2025

## 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### 9.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
<b>Funds</b>				
Tangible Fixed Assets	1,125,009	-	-	1,125,009
Current Assets	582,220	-	-	582,220
Current Liabilities	(1,584)	-	-	(1,584)
<b>Total Funds</b>	<b>1,705,644</b>	<b>-</b>	<b>-</b>	<b>1,705,644</b>

# Analysis of Net Assets - Prior Year

## Leamington Gospel Hall Trust For the year ended 5 April 2025

### 9.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Funds</b>				
Tangible Fixed Assets	1,148,802	-	-	1,148,802
Current Assets	456,209	-	-	456,209
Current Liabilities	(1,510)	-	-	(1,510)
<b>Total Funds</b>	<b>1,603,502</b>	<b>-</b>	<b>-</b>	<b>1,603,502</b>

# Movement in Funds - Current Year

## Leamington Gospel Hall Trust For the year ended 5 April 2025

### 10. Movement in Funds

#### 10.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
<b>Movement in Funds</b>				
Total funds brought forward	1,603,502	-	-	1,603,502
Incoming resources	239,399	-	-	239,399
Resources expended	(137,257)	-	-	(137,257)
<b>Total funds carried forward</b>	<b>1,705,644</b>	<b>-</b>	<b>-</b>	<b>1,705,644</b>

# Movement in Funds - Prior Year

## Leamington Gospel Hall Trust For the year ended 5 April 2025

### 10. Movement in Funds

#### 10.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Movement in Funds</b>				
Total funds brought forward	1,545,653	5,375	-	1,551,028
Incoming resources	227,683	-	-	227,683
Resources expended	(175,209)	-	-	(175,209)
Transfers between Funds	5,375	(5,375)	-	-
<b>Total funds carried forward</b>	<b>1,603,502</b>	<b>-</b>	<b>-</b>	<b>1,603,502</b>

# Comparative Statement of Financial Activities

## Leamington Gospel Hall Trust For the year ended 5 April 2025

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Income and endowments:</b>				
<b>Donations and Legacies:</b>				
Contributions from the Congregation	143,218	-	-	143,218
Gift Aid Donations	34,810	-	-	34,810
Income Tax refunds	8,703	-	-	8,703
Legacies	5,416	-	-	5,416
<b>Other Income</b>				
Burial Ground Income	27,500	-	-	27,500
<b>Total Other Income</b>	<b>27,500</b>	<b>-</b>	<b>-</b>	<b>27,500</b>
<b>Investments</b>				
Interest Received	8,036	-	-	8,036
<b>Total Income and endowments:</b>	<b>227,683</b>	<b>-</b>	<b>-</b>	<b>227,683</b>
<b>Expenditure:</b>				
Running Meeting Rooms (note 8)	124,738	-	-	124,738
Cost of donated services (note 4)	50,471	-	-	50,471
<b>Total Expenditure:</b>	<b>175,209</b>	<b>-</b>	<b>-</b>	<b>175,209</b>
<b>Net Income/(Expenditure)</b>	<b>52,474</b>	<b>-</b>	<b>-</b>	<b>52,474</b>
<b>Other Movements</b>				
Transfers between funds	5,375	(5,375)	-	-
<b>Net Movement In Funds</b>	<b>47,099</b>	<b>5,375</b>	<b>-</b>	<b>52,474</b>
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Reconciliation of funds (note 10)</b>				
Total Funds brought forward	1,545,653	5,375	-	1,551,028
Net movement in funds	57,849	(5,375)	-	52,474
<b>Total Funds carried forward</b>	<b>1,603,502</b>	<b>-</b>	<b>-</b>	<b>1,603,502</b>

**LEAMINGTON GOSPEL HALL TRUST**

England & Wales - Charity number 1159547

---

# Accounts

---

# **Trustees Report & Unaudited Financial Statements**

Leamington Gospel Hall Trust  
For the year ended 5 April 2024

# Contents

3	Legal and Administrative Information
4	Report of the Trustees
8	Report of the Independent Examiner
9	Statement of Financial Activities
10	Balance Sheet
11	Notes forming part of the Financial Statements
15	Resources Expended
16	Analysis of Net Assets - Current year
17	Analysis of Net Assets - Prior Year
18	Movement in Funds - Current Year
19	Movement in Funds - Prior Year
20	Comparative Statement of Financial Activities

# Legal and Administrative Information

## Leamington Gospel Hall Trust For the year ended 5 April 2024

**Charity Name:**

Leamington Gospel Hall Trust

**Registered Charity Number:**

1159547

**Trustees:**

Malcolm Hoggins (Chair)

James Ellis

James Matthews

Paul Gardner

Darren Cox

**Treasurer:**

Malcolm Hoggins

**Principal Address:**

4 Montrose Avenue, Leamington Spa, Warwickshire, United Kingdom, CV32 7DT

**Independent Examiner:**

Lloyd Tunley

**Accountant:**

Oldfield Advisory LLP

Santis House

Curriers Close

Coventry

CV4 8AW

**Bankers:**

HSBC Bank plc, PO Box 88, Leamington Spa, Warwickshire, CV32 4BU

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

# Report of the Trustees

## Leamington Gospel Hall Trust For the year ended 5 April 2024

The trustees present their report along with the financial statements of the Charity for the year ended 5 April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with the Trust Deed and applicable law.

### Structure, Governance and Management

#### Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 03 March 1979, most recently amended by Deed of Variation dated 12 August 2014. The trust was registered with the Charity Commission for England and Wales on 09 December 2014 under Charity Registration Number: 1159547

#### Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 3. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2024 (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 Avonvale Gospel Hall Trust, with which it shares members of its congregation.

#### Risk Management

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

#### Objectives and Activities

##### Objectives and Aims

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

## **Public Benefit**

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

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

## **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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

## **Plans for future periods**

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

## **Meetings**

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 40 and 500 people normally attend these occasions.

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

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

## Spreading the Gospel message and the life of a Christian

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

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

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

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

## Funding

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

## Financial Review

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

Total voluntary income received this year was £192,147 compared to £161,581 in the previous year.

All funds held were unrestricted funds.

During the financial year the Charity funded repairs and refurbishments which were identified by the trustees of Avonvale Gospel Hall Trust for the Windmill Hill hall that it operates. The Trust is also committed to the continuing provision of an additional local hall and funds are being accumulated accordingly. Members of the congregation have been encouraged to increase contributions in order to raise capital funds on this basis.

## 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, the Trustees have decided to adopt a policy of accumulating sufficient reserves to meet the commitment of providing an additional local hall, as mentioned previously. 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 £454,700 (2023: £342,278)

### Statement of Trustees Responsibilities

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

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

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

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

On Behalf of the board:

.....

Mr M Hoggins (Trustee)

.....

Date

# Report of the Independent Examiner

## Leamington Gospel Hall Trust For the year ended 5 April 2024

I report to the trustees on my examination of the accounts of the Leamington Gospel Hall Trust for the year ended 5 April 2024.

### Respective responsibilities of Trustees and Examiner

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

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

### Basis of Independent Examiner's Report

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

### Independent Examiner's Statement

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

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

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

.....  
Lloyd Tunley

8 July 2024

# Statement of Financial Activities

## Leamington Gospel Hall Trust For the year ended 5 April 2024

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
<b>Income and endowments:</b>					
<b>Donations and Legacies:</b>					
Contributions from the Congregation	143,218	-	-	143,218	111,143
Gift Aid Donations	34,810	-	-	34,810	40,350
Income Tax refunds	8,703	-	-	8,703	10,088
Legacies	5,416	-	-	5,416	-
<b>Other Income</b>					
Profit on Sale of Assets	-	-	-	-	96
Burial Ground Income	27,500	-	-	27,500	25,000
<b>Total Other Income</b>	<b>27,500</b>	<b>-</b>	<b>-</b>	<b>27,500</b>	<b>25,096</b>
<b>Investments</b>					
Interest Received	8,036	-	-	8,036	1,389
<b>Total Income and endowments:</b>	<b>227,683</b>	<b>-</b>	<b>-</b>	<b>227,683</b>	<b>188,066</b>
<b>Expenditure:</b>					
Running Meeting Rooms (note 8)	124,738	-	-	124,738	116,988
Congregation Support (note 8)	-	-	-	-	75
Cost of donated services (note 4)	50,471	-	-	50,471	14,976
<b>Total Expenditure:</b>	<b>175,210</b>	<b>-</b>	<b>-</b>	<b>175,210</b>	<b>132,039</b>
<b>Net Income/(Expenditure)</b>	<b>52,474</b>	<b>-</b>	<b>-</b>	<b>52,474</b>	<b>56,027</b>
<b>Other Movements</b>					
Transfers between funds	5,375	(5,375)	-	-	-
<b>Net Movement In Funds</b>	<b>47,099</b>	<b>5,375</b>	<b>-</b>	<b>52,474</b>	<b>56,027</b>
<b>Reconciliation of funds (note 10)</b>					
Total Funds brought forward	1,545,653	5,375	-	1,551,028	1,495,001
Net movement in funds	57,849	(5,375)	-	52,474	56,027
<b>Total Funds carried forward</b>	<b>1,603,501</b>	<b>-</b>	<b>-</b>	<b>1,603,501</b>	<b>1,551,028</b>

The notes on page 11 - 20 form part of these financial statements.

# Balance Sheet

## Leamington Gospel Hall Trust As at 5 April 2024

	2024	2023
<b>Fixed Assets</b>		
Tangible assets (note 5)	1,148,802	1,208,750
<b>Total Fixed Assets</b>	<b>1,148,802</b>	<b>1,208,750</b>
<b>Current assets</b>		
Prepayments and accrued income	2,749	2,997
Cash at bank and in hand	453,460	340,361
<b>Total Current assets</b>	<b>456,209</b>	<b>343,358</b>
<b>Creditors: amounts falling due within one year</b>		
Accruals and deferred income	1,510	1,080
<b>Total Creditors: amounts falling due within one year</b>	<b>1,510</b>	<b>1,080</b>
<b>Net current assets/(liabilities)</b>	<b>454,700</b>	<b>342,278</b>
<b>Total assets less current liabilities</b>	<b>1,603,501</b>	<b>1,551,028</b>
<b>Net Assets</b>	<b>1,603,501</b>	<b>1,551,028</b>
<b>Funds (note 9)</b>		
Unrestricted funds	1,603,501	1,551,028
<b>Total Funds</b>	<b>1,603,501</b>	<b>1,551,028</b>

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

.....  
Mr M Hoggins (Trustee)

The notes on pages 11 - 20 form part of these financial statements.

# Notes forming part of the Financial Statements

## Leamington Gospel Hall Trust For the year ended 5 April 2024

### 1. ACCOUNTING POLICIES

#### 1.1 Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 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 Leamington Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

#### 1.3 Expenditure

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

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

#### 1.4 Governance and support costs

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

#### 1.5 Tangible fixed assets and depreciation

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

Freehold buildings	4% straight line
Property improvements	4% straight line
Fixtures and Fittings	15% reducing balance
Office equipment	15% and 25% reducing balance

**1.6 Taxation**

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

**1.7 Funds**

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

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

**1.8 Preparation of consolidated financial statements**

The Charity does not have a trading subsidiary.

**1.9 Going Concern**

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

**1.10 Significant estimates and judgements**

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

**2. TRUSTEES' REMUNERATION AND EXPENSES**

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2023: none)

**3. WAGES AND SALARIES**

There are no employees (2023: none)

**4. Donated Services**

	2024	2023
<b>Donated Services</b>		
<b>Donated To:</b>		
Donated Services to Avonvale Trust	50,471	14,976
<b>Total Donated Services:</b>	<b>50,471</b>	<b>14,976</b>

## 5. Tangible Fixed Assets

<b>Cost</b>	Sandy Lane Property	Sandy Lane Property Improvements	Common Lane Property	Common Lane Property Improvements
At 6 April 2023	100,000	1,197,236	250,000	102,204
Additions	-	-	-	-
Disposals	-	-	-	-
At 5 April 2024	100,000	1,197,236	250,000	102,204
<b>Depreciation</b>				
At 6 April 2023	-	347,141	66,667	43,642
Current Year Depreciation	-	47,889	6,667	4,088
Eliminated on disposals	-	-	-	-
At 5 April 2024	-	395,031	73,333	47,730
<b>Net Book Value</b>				
At 5 April 2024	100,000	802,205	176,667	54,474
At 5 April 2023	100,000	850,094	183,333	58,562

<b>Cost</b>	Plant and Equipment	Office Equipment	<b>Totals</b>
At 6 April 2023	32,046	19,410	1,700,895
Additions	1,431	-	1,431
Disposals	-	-	-
At 5 April 2024	33,476	19,410	1,702,326
<b>Depreciation</b>			
At 6 April 2023	24,341	10,355	492,145
Current Year Depreciation	1,306	1,429	61,379
Eliminated on disposals	-	-	-
At 5 April 2024	25,646	11,784	553,525
<b>Net Book Value</b>			
At 5 April 2024	7,830	7,626	1,148,802
At 5 April 2023	7,705	9,055	1,208,750

Land registry titles of the above property held are WK270833, WK352398 and WK459293.

## 6. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £79,750 (2023: £51,830) were received. The trust made reimbursements to trustees of the trust, totalling £336 for maintenance works and other expenses paid on the trusts behalf. The trust also made reimbursements to related parties of the trustees, totalling £109 for expenses paid on the trusts behalf.

## **7. VOLUNTEERS**

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

# Resources Expended

## Leamington Gospel Hall Trust For the year ended 5 April 2024

### 8. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2024	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2023
<b>Direct Costs</b>						
Burial ground	4,819	-	4,819	6,285	-	6,285
Premises costs - repairs and maintenance	24,244	-	24,244	25,944	-	25,944
Premises costs - heat, light and power	15,173	-	15,173	2,625	-	2,625
Telephone	1,016	-	1,016	750	-	750
Health and Safety	8,330	-	8,330	12,545	-	12,545
Legal and professional	4,139	-	4,139	3,111	-	3,111
Bank charges	120	-	120	132	-	132
Congregation Support	-	-	-	-	75	75
Public outreach expenses	-	898	898	-	-	-
Special meeting costs	120	-	120	395	-	395
Depreciation	61,379	-	61,379	61,494	-	61,494
Insurance	2,633	-	2,633	2,367	-	2,367
Governance	1,867	-	1,867	1,341	-	1,341
<b>Total Direct Costs</b>	<b>123,840</b>	<b>898</b>	<b>124,738</b>	<b>116,988</b>	<b>75</b>	<b>117,063</b>

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

# Analysis of Net Assets - Current year

Leamington Gospel Hall Trust  
 For the year ended 5 April 2024

## 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### 9.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Funds</b>				
Tangible Fixed Assets	1,148,802	-	-	1,148,802
Current Assets	456,209	-	-	456,209
Current Liabilities	(1,510)	-	-	(1,510)
<b>Total Funds</b>	<b>1,603,501</b>	<b>-</b>	<b>-</b>	<b>1,603,501</b>

# Analysis of Net Assets - Prior Year

## Leamington Gospel Hall Trust For the year ended 5 April 2024

### 9.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
<b>Funds</b>				
Tangible Fixed Assets	1,208,750	-	-	1,208,750
Current Assets	337,983	5,375	-	343,358
Current Liabilities	(1,080)	-	-	(1,080)
<b>Total Funds</b>	<b>1,545,653</b>	<b>5,375</b>	<b>-</b>	<b>1,551,028</b>

# Movement in Funds - Current Year

## Leamington Gospel Hall Trust For the year ended 5 April 2024

### 10. Movement in Funds

#### 10.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Movement in Funds</b>				
Total funds brought forward	1,545,653	5,375	-	1,551,028
Incoming resources	227,683	-	-	227,683
Resources expended	(175,210)	-	-	(175,210)
Transfers between funds	5,375	(5,375)	-	-
<b>Total funds carried forward</b>	<b>1,603,501</b>	<b>-</b>	<b>-</b>	<b>1,603,501</b>

# Movement in Funds - Prior Year

## Leamington Gospel Hall Trust For the year ended 5 April 2024

### 10. Movement in Funds

#### 10.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
<b>Movement in Funds</b>				
Total funds brought forward	1,489,551	5,450	-	1,495,001
Incoming resources	188,066	-	-	188,066
Resources expended	(131,964)	(75)	-	(132,039)
<b>Total funds carried forward</b>	<b>1,545,653</b>	<b>5,375</b>	<b>-</b>	<b>1,551,028</b>

# Comparative Statement of Financial Activities

## Leamington Gospel Hall Trust For the year ended 5 April 2024

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
<b>Income and endowments:</b>				
<b>Donations and Legacies:</b>				
Contributions from the Congregation	111,143	-	-	111,143
Gift Aid Donations	40,350	-	-	40,350
Income Tax refunds	10,088	-	-	10,088
<b>Other Income</b>				
Profit on Sale of Assets	96	-	-	96
Burial Ground Income	25,000	-	-	25,000
<b>Total Other Income</b>	<b>25,096</b>	<b>-</b>	<b>-</b>	<b>25,096</b>
<b>Investments</b>				
Interest Received	1,389	-	-	1,389
<b>Total Income and endowments:</b>	<b>188,066</b>	<b>-</b>	<b>-</b>	<b>188,066</b>
<b>Expenditure:</b>				
Running Meeting Rooms (note 8)	116,988	-	-	116,988
Congregation Support (note 8)	-	75	-	75
Cost of donated services (note 4)	14,976	-	-	14,976
<b>Total Expenditure:</b>	<b>131,964</b>	<b>75</b>	<b>-</b>	<b>132,039</b>
<b>Net Income/(Expenditure)</b>	<b>56,102</b>	<b>(75)</b>	<b>-</b>	<b>56,027</b>
<b>Net Movement In Funds</b>	<b>56,102</b>	<b>(75)</b>	<b>-</b>	<b>56,027</b>
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
<b>Reconciliation of funds (note 10)</b>				
Total Funds brought forward	1,489,551	5,450	-	1,495,001
Net movement in funds	56,102	(75)	-	56,027
<b>Total Funds carried forward</b>	<b>1,545,653</b>	<b>5,375</b>	<b>-</b>	<b>1,551,028</b>

# Leamington Gospel Hall Trust

## Public Benefit Report 2023– 2024

One of the Trust's principal activities that furthers its objects is providing a facility for the coordination of "outreach" work into the wider community. Members of the congregation, acting under the directions of the trustees and with their full active encouragement, have continued with "outreach" work which they have carried out for many years.

### Street Preaching and Tract Distribution

Street preaching has been conducted during 2023-2024 in Leamington Spa (each week day) and in Kenilworth (twice weekly)

Tracts and other literature were still available for collection from the main Gospel Hall

### Working with other Charities

The Charity see that the work conducted by its members as volunteers of the Rapid Relief Team (RRT), a separate charity, is of the utmost importance in the community.

Details of such work are as follows: -

July 2023: 7 communicants provided Ice creams to public at Lillington Fun day

July 2023: 12 communicants provided Thank you meal to Myton Hospice staff and volunteers

July 2023: 10 communicants provided 250 meals for public at Southam Fire Station open day

September 2023: 7 communicants provided Support to emergency services at a training exercise at Kingsbury Water Park

January 2024: Priors House Care Home: 11 communicants provided a meal for the residents and staff as a well done for achieving "Outstanding" status.

Donation made to the residents of Bubbenhall for expanding water barriers (high flood levels anticipated).

2024: 2 communicants donated food boxes and smart bars to Telford Infant School and Thorns Infant School

#### Ukraine War Operation 322

The war in Ukraine continues and numerous communicants have participated in filling boxes with food and essential supplies for distribution to the people of Ukraine displaced by the war.

This need has been supported by communicants contributing to funds through regular collections.

**LEAMINGTON GOSPEL HALL TRUST**

England & Wales - Charity number 1159547

---

# Accounts

---

# **Trustees Report & Unaudited Financial Statements**

Leamington Gospel Hall Trust  
For the year ended 5 April 2023

# Contents

3	Legal and Administrative Information
4	Report of the Trustees
8	Report of the Independent Examiner
9	Statement of Financial Activities
10	Balance Sheet
11	Notes forming part of the Financial Statements
15	Resources Expended
16	Analysis of Net Assets - Current year
17	Analysis of Net Assets - Prior Year
18	Movement in Funds - Current Year
19	Movement in Funds - Prior Year
20	Comparative Statement of Financial Activities

# Legal and Administrative Information

## Leamington Gospel Hall Trust For the year ended 5 April 2023

**Charity Name:**

Leamington Gospel Hall Trust

**Registered Charity Number:**

1159547

**Trustees:**

Malcolm Hoggins (Chair)

James Ellis

James Matthews

Paul Gardner

Darren Cox

**Treasurer:**

Malcolm Hoggins

**Principle Address:**

4 Montrose Avenue, Leamington Spa, Warwickshire, United Kingdom, CV32 7DT

**Independent Examiner:**

Arron Groombridge

**Accountant:**

Oldfield Advisory LLP

Santis House

Curriers Close

Coventry

CV4 8AW

**Bankers:**

HSBC Bank plc, PO Box 88, Leamington Spa, Warwickshire, CV32 4BU

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

# Report of the Trustees

## Leamington Gospel Hall Trust For the year ended 5 April 2023

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

### Structure, Governance and Management

#### Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 03 March 1979, most recently amended by Deed of Variation dated 12 August 2014. The trust was registered with the Charity Commission for England and Wales on 09 December 2014 under Charity Registration Number: 1159547

#### Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 3. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2023 (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 Trust also maintains particular links with Avonvale Gospel Hall Trust with which it shares members of its congregation.

#### Risk Management

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

#### Objectives and Activities

##### Objectives and Aims

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

## **Public Benefit**

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

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

## **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](http://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**

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

## **Meetings**

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 40 and 500 people normally attend these occasions.

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

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

## Spreading the Gospel message and the life of a Christian

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

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

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

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

## Funding

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

## Financial Review

In the year ended 5 April 2023 the Trust had a surplus of incoming resources over resources expended.

Total voluntary income received this year was £161,581 compared to £145,578 in the previous year.

All funds held were unrestricted funds.

The Trust is committed to funding repairs and refurbishments which have been identified by the trustees of Avonvale Gospel Hall Trust for the Windmill Hill hall that it operates. The Trust is also committed to the continuing provision of an additional local hall and funds are being accumulated accordingly. Members of the congregation have been encouraged to increase contributions in order to raise capital funds on this basis.

## 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, the Trustees have decided to adopt a policy of accumulating sufficient reserves to meet the commitment of providing an additional local hall, as mentioned previously. 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 £342,278 (2022: £226,629)

### Statement of Trustees Responsibilities

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

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

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

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

On Behalf of the board:

  
.....

Mr M Hoggins (Trustee)

15th July 2023

.....

Date

# Report of the Independent Examiner

## Leamington Gospel Hall Trust For the year ended 5 April 2023

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

### Respective responsibilities of Trustees and Examiner

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

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

### Basis of Independent Examiner's Report

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

### Independent Examiner's Statement

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

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

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

*ARRGroombridge*  
.....

Arron Groombridge

5 June 2023

# Statement of Financial Activities

## Leamington Gospel Hall Trust For the year ended 5 April 2023

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
<b>Income and endowments:</b>					
<b>Donations and Legacies:</b>					
Contributions from the Congregation	111,143	-	-	111,143	104,078
Gift Aid Donations	40,350	-	-	40,350	33,200
Income Tax refunds	10,088	-	-	10,088	8,300
<b>Other Income</b>					
Profit on Sale of Assets	96	-	-	96	-
Burial Ground Income	25,000	-	-	25,000	22,500
<b>Total Other Income</b>	<b>25,096</b>	<b>-</b>	<b>-</b>	<b>25,096</b>	<b>22,500</b>
<b>Investments</b>					
Interest Received	1,389	-	-	1,389	-
<b>Total Income and endowments:</b>	<b>188,066</b>	<b>-</b>	<b>-</b>	<b>188,066</b>	<b>168,078</b>
<b>Expenditure:</b>					
Running Meeting Rooms (note 9)	116,988	-	-	116,988	95,030
Congregation Support (note 9)	-	75	-	75	3,000
Cost of donated services (note 4)	14,976	-	-	14,976	13,149
<b>Total Expenditure:</b>	<b>131,964</b>	<b>75</b>	<b>-</b>	<b>132,039</b>	<b>111,180</b>
<b>Net Income/(Expenditure)</b>	<b>56,102</b>	<b>(75)</b>	<b>-</b>	<b>56,027</b>	<b>56,898</b>
<b>Net Movement In Funds</b>	<b>56,102</b>	<b>(75)</b>	<b>-</b>	<b>56,027</b>	<b>56,898</b>
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
<b>Reconciliation of funds (note 11)</b>					
Total Funds brought forward	1,489,551	5,450	-	1,495,001	1,438,103
Net movement in funds	56,102	(75)	-	56,027	56,898
<b>Total Funds carried forward</b>	<b>1,545,653</b>	<b>5,375</b>	<b>-</b>	<b>1,551,028</b>	<b>1,495,001</b>

The notes on page 11 - 20 form part of these financial statements.

# Balance Sheet

## Leamington Gospel Hall Trust As at 5 April 2023

	2023	2022
<b>Fixed Assets</b>		
Tangible assets (note 6)	1,208,750	1,268,372
<b>Total Fixed Assets</b>	<b>1,208,750</b>	<b>1,268,372</b>
<b>Current assets</b>		
Prepayments and accrued income	2,997	2,783
Cash at bank and in hand	340,361	224,665
<b>Total Current assets</b>	<b>343,358</b>	<b>227,448</b>
<b>Creditors: amounts falling due within one year</b>		
Accruals and deferred income	1,080	819
<b>Total Creditors: amounts falling due within one year</b>	<b>1,080</b>	<b>819</b>
<b>Net current assets/(liabilities)</b>	<b>342,278</b>	<b>226,629</b>
<b>Total assets less current liabilities</b>	<b>1,551,028</b>	<b>1,495,001</b>
<b>Net Assets</b>	<b>1,551,028</b>	<b>1,495,001</b>
<b>Funds (note 10)</b>		
Unrestricted funds	1,551,028	1,495,001
<b>Total Funds</b>	<b>1,551,028</b>	<b>1,495,001</b>

The unaudited financial statements were approved and authorised for issue by the Trustees of Leamington Gospel Hall Trust on 23rd August 2023.....and were signed on its behalf by:



Mr M Hoggins (Trustee)

# Notes forming part of the Financial Statements

## Leamington Gospel Hall Trust For the year ended 5 April 2023

### 1. ACCOUNTING POLICIES

#### 1.1 Basis of financial statements

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

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

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

#### 1.2 Income

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

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

Investment income is accounted for on a receivable basis.

#### 1.3 Expenditure

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

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

#### 1.4 Governance and support costs

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

#### 1.5 Tangible fixed assets and depreciation

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

Freehold buildings	4% straight line
Property improvements	4% straight line
Fixtures and Fittings	15% reducing balance
Office equipment	15% and 25% reducing balance

### 1.6 Taxation

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

### 1.7 Funds

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

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

### 1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary.

### 1.9 Going Concern

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

### 1.10 Significant estimates and judgements

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

## 2. TRUSTEES' REMUNERATION AND EXPENSES

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

## 3. WAGES AND SALARIES

There are no employees (2022: none)

## 4. Donated Services

	2023	2022
<b>Donated Services</b>		
<b>Donated To:</b>		
Donated Services to Avonvale Trust	14,976	13,149
<b>Total Donated Services:</b>	<b>14,976</b>	<b>13,149</b>

## 5. Tangible Fixed Assets

<b>Cost</b>	Sandy Lane Property	Sandy Lane Property Improvements	Common Lane Property	Common Lane Property Improvements	Plant and Equipment
At 6 April 2022	100,000	1,197,236	250,000	102,204	31,722
Additions	-	-	-	-	323
Disposals	-	-	-	-	-
At 5 April 2023	100,000	1,197,236	250,000	102,204	32,046
<b>Depreciation</b>					
At 6 April 2022	-	299,252	60,000	39,554	23,034
Current Year Depreciation	-	47,889	6,667	4,088	1,307
Eliminated on disposals	-	-	-	-	-
At 5 April 2023	-	347,141	66,667	43,642	24,341
<b>Net Book Value</b>					
At 5 April 2023	100,000	850,094	183,333	58,562	7,705
At 5 April 2022	100,000	897,984	190,000	62,650	8,689

<b>Cost</b>	Office Equipment				<b>Totals</b>
At 6 April 2022	17,958				1,699,120
Additions	2,148				2,471
Disposals	(696)				(696)
At 5 April 2023	19,410				1,700,895
<b>Depreciation</b>					
At 6 April 2022	8,907				430,747
Current Year Depreciation	1,544				61,495
Eliminated on disposals	(97)				(97)
At 5 April 2023	10,355				492,145
<b>Net Book Value</b>					
At 5 April 2023	9,055				1,208,750
At 5 April 2022	9,051				1,268,373

Land registry titles of the above property held are WK270833, WK352398 and WK459293.

## 6. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £51,830 (2022: £35,330) were received. The trust made reimbursements to J Matthews and P Gardner, both of whom are trustees of the trust, totalling £1,171 for maintenance works carried out on the gospel halls. The trust also made reimbursements to G Matthews and G Hoggins, who are related parties of the trustees, totalling £436 for expenses paid on the trusts behalf.

## **7. VOLUNTEERS**

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

# Resources Expended

## Leamington Gospel Hall Trust For the year ended 5 April 2023

### 9. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2023	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2022
<b>Direct Costs</b>						
Burial ground	6,285	-	6,285	4,601	-	4,601
Premises costs - repairs and maintenance	25,944	-	25,944	14,444	-	14,444
Premises costs - heat, light and power	2,625	-	2,625	8,262	-	8,262
Telephone	750	-	750	764	-	764
Health and Safety	12,545	-	12,545	360	-	360
Legal and professional	3,111	-	3,111	1,865	-	1,865
Bank charges	132	-	132	116	-	116
Congregation Support	-	75	75	-	3,000	3,000
Public outreach expenses	-	-	-	213	-	213
Special meeting costs	395	-	395	-	-	-
Depreciation	61,494	-	61,494	61,600	-	61,600
Insurance	2,367	-	2,367	1,941	-	1,941
Governance	1,341	-	1,341	864	-	864
<b>Total Direct Costs</b>	<b>116,988</b>	<b>75</b>	<b>117,063</b>	<b>95,030</b>	<b>3,000</b>	<b>98,030</b>

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

# Analysis of Net Assets - Current year

Leamington Gospel Hall Trust  
For the year ended 5 April 2023

## 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### 10.1 Current Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
<b>Funds</b>			
Tangible Fixed Assets	1,208,750	-	1,208,750
Current Assets	343,358	-	343,358
Current Liabilities	(1,080)	-	(1,080)
<b>Total Funds</b>	<b>1,551,028</b>	<b>-</b>	<b>1,551,028</b>

# Analysis of Net Assets - Prior Year

## Leamington Gospel Hall Trust For the year ended 5 April 2023

### 10.2 Prior Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
<b>Funds</b>			
Tangible Fixed Assets	1,268,372	-	1,268,372
Current Assets	227,448	-	227,448
Current Liabilities	(819)	-	(819)
<b>Total Funds</b>	<b>1,495,001</b>	<b>-</b>	<b>1,495,001</b>

# Movement in Funds - Current Year

## Leamington Gospel Hall Trust For the year ended 5 April 2023

### 11. Movement in Funds

#### 11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
<b>Movement in Funds</b>				
Total funds brought forward	1,489,551	5,450	-	1,495,001
Incoming resources	187,970	-	-	187,970
Resources expended	(131,868)	(75)	-	(131,943)
<b>Total funds carried forward</b>	<b>1,545,653</b>	<b>5,375</b>	<b>-</b>	<b>1,551,028</b>

# Movement in Funds - Prior Year

## Leamington Gospel Hall Trust For the year ended 5 April 2023

### 11. Movement in Funds

#### 11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
<b>Movement in Funds</b>				
Total funds brought forward	1,429,653	8,450	-	1,438,103
Incoming resources	168,078	-	-	168,078
Resources expended	(108,180)	(3,000)	-	(111,180)
<b>Total funds carried forward</b>	<b>1,489,551</b>	<b>5,450</b>	<b>-</b>	<b>1,495,001</b>

# Comparative Statement of Financial Activities

## Leamington Gospel Hall Trust For the year ended 5 April 2023

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
<b>Income and endowments:</b>				
<b>Donations and Legacies:</b>				
Contributions from the Congregation	104,078	-	-	104,078
Gift Aid Donations	33,200	-	-	33,200
Income Tax refunds	8,300	-	-	8,300
<b>Other Income</b>				
Burial Ground Income	22,500	-	-	22,500
<b>Total Other Income</b>	<b>22,500</b>	<b>-</b>	<b>-</b>	<b>22,500</b>
<b>Investments</b>				
Interest Received	-	-	-	-
<b>Total Income and endowments:</b>	<b>168,078</b>	<b>-</b>	<b>-</b>	<b>168,078</b>
<b>Expenditure:</b>				
Running Meeting Rooms (note 9)	95,030	-	-	95,030
Congregation Support (note 9)	-	3,000	-	3,000
Cost of donated services (note 4)	13,149	-	-	13,149
<b>Total Expenditure:</b>	<b>108,180</b>	<b>3,000</b>	<b>-</b>	<b>111,180</b>
<b>Net Income/(Expenditure)</b>	<b>59,898</b>	<b>(3,000)</b>	<b>-</b>	<b>56,898</b>
<b>Net Movement In Funds</b>	<b>59,898</b>	<b>(3,000)</b>	<b>-</b>	<b>56,898</b>
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
<b>Reconciliation of funds (note 11)</b>				
Total Funds brought forward	1,429,653	8,450	-	1,438,103
Net movement in funds	59,898	(3,000)	-	56,898
<b>Total Funds carried forward</b>	<b>1,489,551</b>	<b>5,450</b>	<b>-</b>	<b>1,495,001</b>

**LEAMINGTON GOSPEL HALL TRUST**

England & Wales - Charity number 1159547

---

# Accounts

---

# **Trustees Report & Unaudited Financial Statements**

Leamington Gospel Hall Trust  
For the year ended 5 April 2022

# Contents

3	Legal and Administrative Information
4	Report of the Trustees
8	Report of the Independent Examiner
9	Statement of Financial Activities
10	Balance Sheet
11	Notes forming part of the Financial Statements
15	Resources Expended
16	Analysis of Net Assets - Current year
17	Analysis of Net Assets - Prior Year
18	Movement in Funds - Current Year
19	Movement in Funds - Prior Year
20	Comparative Statement of Financial Activities

# Legal and Administrative Information

## Leamington Gospel Hall Trust For the year ended 5 April 2022

**Charity Name:**

Leamington Gospel Hall Trust

**Registered Charity Number:**

1159547

**Trustees:**

Malcolm Hoggins (Chair)

James Ellis

James Matthews

Paul Gardner

Darren Cox

**Treasurer:**

Malcolm Hoggins

**Principle Address:**

4 Montrose Avenue, Leamington Spa, Warwickshire, United Kingdom, CV32 7DT

**Independent Examiner:**

Kerry Taylor

**Accountant:**

Oldfield Advisory LLP

Santis House

Curriers Close

Coventry

CV4 8AW

**Bankers:**

HSBC Bank plc, PO Box 88, Leamington Spa, Warwickshire, CV32 4BU

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

# Report of the Trustees

## Leamington Gospel Hall Trust For the year ended 5 April 2022

The trustees present their report along with the financial statements of the Charity for the year ended 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with the Trust Deed and applicable law.

### Structure, Governance and Management

#### Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 03 March 1979, most recently amended by Deed of Variation dated 12 August 2014. The trust was registered with the Charity Commission for England and Wales on 09 December 2014 under Charity Registration Number: 1159547

#### Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 3. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022.

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 Trust also maintains particular links with Avonvale Gospel Hall Trust with which it shares members of its congregation.

#### Risk Management

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

#### Objectives and Activities

##### Objectives and Aims

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

##### Public Benefit

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

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

## **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](http://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**

With the commencement of lockdown restrictions in the UK the trust ceased using the gospel hall 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 halls would normally 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 40 and 500 people normally attend these occasions.

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

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

## Spreading the Gospel message and the life of a Christian

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

Members of the congregation would usually participate in a programme of street preaching where Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Due to the Covid-19 pandemic this has not been possible during the financial year, but the congregation aim to continue this once it is safe to do so.

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

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

## Funding

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

## Financial Review

In the year ended 5 April 2022 the Trust had a surplus of incoming resources over resources expended.

Total voluntary income received this year was £145,578 compared to £57,863 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. Accordingly, the Trustees have decided to adopt a 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 £226,629 (2021: £110,692)

### Statement of Trustees Responsibilities

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

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

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

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

On Behalf of the board:



.....

Mr M Hoggins (Trustee) (Trustee)

18th June 2022

.....

Date

# Report of the Independent Examiner

## Leamington Gospel Hall Trust For the year ended 5 April 2022

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

### Respective responsibilities of Trustees and Examiner

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

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

### Basis of Independent Examiner's Report

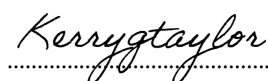
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

### Independent Examiner's Statement

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

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

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

  
.....

Kerry Taylor

31 May 2022

# Statement of Financial Activities

## Leamington Gospel Hall Trust For the year ended 5 April 2022

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
<b>Income and endowments:</b>					
<b>Donations and Legacies:</b>					
Contributions from the Congregation	104,078	-	-	104,078	43,563
Gift Aid Donations	33,200	-	-	33,200	-
Income Tax refunds	8,300	-	-	8,300	-
Congregation Support	-	-	-	-	14,300
<b>Other Income</b>					
Burial Ground Income	22,500	-	-	22,500	26,900
<b>Total Other Income</b>	<b>22,500</b>	<b>-</b>	<b>-</b>	<b>22,500</b>	<b>26,900</b>
<b>Investments</b>					
Interest Received	-	-	-	-	1
<b>Total Income and endowments:</b>	<b>168,078</b>	<b>-</b>	<b>-</b>	<b>168,078</b>	<b>84,764</b>
<b>Expenditure:</b>					
Running Meeting Rooms (note 9)	95,030	-	-	95,030	90,015
Congregation Support (note 9)	-	3,000	-	3,000	5,850
Cost of donated services (note 4)	13,149	-	-	13,149	9,135
<b>Total Expenditure:</b>	<b>108,180</b>	<b>3,000</b>	<b>-</b>	<b>111,180</b>	<b>105,000</b>
<b>Net Income/(Expenditure)</b>	<b>59,898</b>	<b>(3,000)</b>	<b>-</b>	<b>56,898</b>	<b>(20,237)</b>
<b>Net Movement In Funds</b>	<b>59,898</b>	<b>(3,000)</b>	<b>-</b>	<b>56,898</b>	<b>(20,237)</b>
<b>Reconciliation of funds (note 11)</b>					
Total Funds brought forward	1,429,653	8,450	-	1,438,103	1,458,339
Net movement in funds	59,898	(3,000)	-	56,898	(20,237)
<b>Total Funds carried forward</b>	<b>1,489,551</b>	<b>5,450</b>	<b>-</b>	<b>1,495,001</b>	<b>1,438,103</b>

The notes on page 11 - 20 form part of these financial statements.

# Balance Sheet

## Leamington Gospel Hall Trust As at 5 April 2022

	2022	2021
<b>Fixed Assets</b>		
Tangible assets (note 6)	1,268,372	1,327,412
<b>Total Fixed Assets</b>	<b>1,268,372</b>	<b>1,327,412</b>
<b>Current assets</b>		
Prepayments and accrued income	2,783	1,179
Cash at bank and in hand	224,665	110,331
<b>Total Current assets</b>	<b>227,448</b>	<b>111,510</b>
<b>Creditors: amounts falling due within one year</b>		
Accruals and deferred income	819	819
<b>Total Creditors: amounts falling due within one year</b>	<b>819</b>	<b>819</b>
<b>Net current assets/(liabilities)</b>	<b>226,629</b>	<b>110,691</b>
<b>Total assets less current liabilities</b>	<b>1,495,001</b>	<b>1,438,103</b>
<b>Net Assets</b>	<b>1,495,001</b>	<b>1,438,103</b>
<b>Funds (note 10)</b>		
Unrestricted funds	1,495,001	1,438,103
<b>Total Funds</b>	<b>1,495,001</b>	<b>1,438,103</b>

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

18th June 2022



Mr M Hoggins (Trustee) (Trustee)

The notes on pages 11 - 20 form part of these financial statements.

# Notes forming part of the Financial Statements

## Leamington Gospel Hall Trust For the year ended 5 April 2022

### 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 Leamington Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

#### 1.3 Expenditure

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

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

#### 1.4 Governance and support costs

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

#### 1.5 Tangible fixed assets and depreciation

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

Freehold buildings	4% straight line
Property improvements	4% straight line
Fixtures and Fittings, Office Equipment	15% and 25% reducing balance

### 1.6 Taxation

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

### 1.7 Funds

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

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

### 1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary.

### 1.9 Going Concern

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

From 18th March 2020, Leamington 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 (2021: none)

## 3. WAGES AND SALARIES

There are no employees (2021: none)

## 4. Donated Services

	2022	2021
<b>Donated Services</b>		
<b>Donated To:</b>		
Donated Services to Avonvale Trust	13,149	9,135
<b>Total Donated Services:</b>	<b>13,149</b>	<b>9,135</b>

## 5. Grants

### Grants:

## 6. Tangible Fixed Assets

<b>Cost</b>	Sandy Lane Property	Sandy Lane Property Improvements	Common Lane Property	Common Lane Property Improvements	Plant and Equipment
At 6 April 2021	100,000	1,197,236	250,000	102,204	31,722
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 5 April 2022	100,000	1,197,236	250,000	102,204	31,722
<b>Depreciation</b>					
At 6 April 2021	-	251,363	53,333	35,466	21,501
Current Year Depreciation	-	47,889	6,667	4,088	1,533
Eliminated on disposals	-	-	-	-	-
At 5 April 2022	-	299,252	60,000	39,554	23,034
<b>Net Book Value</b>					
At 5 April 2022	100,000	897,984	190,000	62,650	8,689
At 5 April 2021	100,000	945,873	196,667	66,738	10,222

<b>Cost</b>	Office Equipment				<b>Totals</b>
At 6 April 2021	15,397				1,696,559
Additions	2,560				2,560
Disposals	-				
At 5 April 2022	17,958				1,699,120
<b>Depreciation</b>					
At 6 April 2021	7,485				369,147
Current Year Depreciation	1,422				61,600
Eliminated on disposals	-				-
At 5 April 2022	8,907				430,747
<b>Net Book Value</b>					

At 5 April 2022	9,051				1,268,373
At 5 April 2021	7,913				1,327,412

Land registry titles of the above property held are WK270833, WK352398 and WK459293..

## 7. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £35,330 (2021: £nil) were received.

## 8. VOLUNTEERS

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

# Resources Expended

## Leamington Gospel Hall Trust For the year ended 5 April 2022

### 9. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2022	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2021
<b>Direct Costs</b>						
Burial ground	4,601	-	4,601	4,416	-	4,416
Premises costs - repairs and maintenance	14,444	-	14,444	13,285	-	13,285
Premises costs - heat, light and power	8,262	-	8,262	5,075	-	5,075
Telephone	764	-	764	804	-	804
Health and Safety	360	-	360	360	-	360
Legal and professional	1,865	-	1,865	1,558	-	1,558
Bank charges	116	-	116	69	-	69
Congregation Support	-	3,000	3,000	-	5,850	5,850
Public outreach expenses	213	-	213	6	-	6
Depreciation	61,600	-	61,600	62,043	-	62,043
Insurance	1,941	-	1,941	1,579	-	1,579
Governance	864	-	864	820	-	820
<b>Total Direct Costs</b>	<b>95,030</b>	<b>3,000</b>	<b>98,030</b>	<b>90,015</b>	<b>5,850</b>	<b>95,865</b>

Governance costs include £180 (2021: £180) in respect of independent examiners fees.

# Analysis of Net Assets - Current year

Leamington Gospel Hall Trust  
For the year ended 5 April 2022

## 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### 10.1 Current Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
<b>Funds</b>			
Tangible Fixed Assets	1,268,372	-	1,268,372
Current Assets	227,448	-	227,448
Current Liabilities	(819)	-	(819)
<b>Total Funds</b>	<b>1,495,001</b>	<b>-</b>	<b>1,495,001</b>

# Analysis of Net Assets - Prior Year

## Leamington Gospel Hall Trust For the year ended 5 April 2022

### 10.2 Prior Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
<b>Funds</b>			
Tangible Fixed Assets	1,327,412	-	1,327,412
Current Assets	111,435	-	111,435
Current Liabilities	(819)	-	(819)
<b>Total Funds</b>	<b>1,438,028</b>	<b>-</b>	<b>1,438,028</b>

# Movement in Funds - Current Year

## Leamington Gospel Hall Trust For the year ended 5 April 2022

### 11. Movement in Funds

#### 11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
<b>Movement in Funds</b>				
Total funds brought forward	1,429,653	8,450	-	1,438,103
Incoming resources	168,078	-	-	168,078
Resources expended	(108,180)	(3,000)	-	(111,180)
<b>Total funds carried forward</b>	<b>1,489,551</b>	<b>5,450</b>	<b>-</b>	<b>1,495,001</b>

# Movement in Funds - Prior Year

## Leamington Gospel Hall Trust For the year ended 5 April 2022

### 11. Movement in Funds

#### 11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
<b>Movement in Funds</b>				
Total funds brought forward	1,458,339	-	-	1,458,339
Incoming resources	70,464	14,300	-	84,764
Resources expended	(99,150)	(5,850)	-	(105,000)
<b>Total funds carried forward</b>	<b>1,429,653</b>	<b>8,450</b>	<b>-</b>	<b>1,438,103</b>

# Comparative Statement of Financial Activities

## Leamington Gospel Hall Trust For the year ended 5 April 2022

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
<b>Income and endowments:</b>				
<b>Donations and Legacies:</b>				
Contributions from the Congregation	43,563	-	-	43,563
Congregation Support	-	14,300	-	14,300
<b>Other Income</b>				
Burial Ground Income	26,900	-	-	26,900
<b>Total Other Income</b>	<b>26,900</b>	<b>-</b>	<b>-</b>	<b>26,900</b>
<b>Investments</b>				
Interest Received	1	-	-	1
<b>Total Income and endowments:</b>	<b>70,464</b>	<b>14,300</b>	<b>-</b>	<b>84,764</b>
<b>Expenditure:</b>				
Running Meeting Rooms (note 9)	90,015	-	-	90,015
Congregation Support (note 9)	-	5,850	-	5,850
Cost of donated services (note 4)	9,135	-	-	9,135
<b>Total Expenditure:</b>	<b>99,150</b>	<b>5,850</b>	<b>-</b>	<b>105,000</b>
<b>Net Income/(Expenditure)</b>	<b>(28,687)</b>	<b>8,450</b>	<b>-</b>	<b>(20,237)</b>
<b>Net Movement In Funds</b>	<b>(28,687)</b>	<b>8,450</b>	<b>-</b>	<b>(20,237)</b>
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
<b>Reconciliation of funds (note 11)</b>				
Total Funds brought forward	1,458,339	-	-	1,458,339
Net movement in funds	(28,687)	8,450	-	(20,237)
<b>Total Funds carried forward</b>	<b>1,429,653</b>	<b>8,450</b>	<b>-</b>	<b>1,438,103</b>

# **Leamington Gospel Hall Trust**

## **Public Benefit Report 2021 – 2022**

One of the Trust's principal activities that furthers its objects is providing a facility for the coordination of "outreach" work into the wider community.

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

### **2021 – 2022 Summary**

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

2021 – 2022 has been another year challenged by the Covid-19 pandemic which has continued to have a profound impact on all our lives.

The trustees and the regular congregation members were determined to continue their public benefit works and we have found this year has demanded even more resource as we support people and communities around our place of worship.

### **Street Preaching and Tract Distribution**

We were unable to maintain our longstanding committal to the open-air preaching in the town centre of Leamington Spa.

Tracts and other literature were still available for collection from the main Gospel Hall.

### **Working with other Charities**

The trust see that the work carried out by its members as volunteers of the Rapid Relief Team (RRT) is of the utmost importance in the community  
Details of such work are as follows: -

19/7/2021     7 communicants were called out to a fire at Recycling in Ettington attended by Warwickshire Fire Services. Refreshments were supplied and served during the evening in support of the Services.



## Recycling Ettington

27/8/21 18 communicants were called out to a fire at Leasons Urethanes attended by Warwickshire Fire Services. Over the following 24 hours around 300 meals and refreshments were provided and served in support of the Services.



## Leasons Urethanes Fire

RRT fill, donate and distribute food boxes to households in poverty, need and experiencing hard times

Approx. 12 communicants participated in out of hours work on several occasions in filling food boxes

16/4/2021 approx. 2000 boxes

4/2/2021 approx. 2000 boxes

Donations of food boxes were made by communicants to the following: -

Warwickshire Police – for distribution in need including victims of domestic abuse

Helping Hands Charity – persons in poverty

Shrubland Primary School – pupils and families experiencing hard times

P3 Charity – for families experiencing hard times

### **Ukraine War Operation 322**

Communicants have supported and donated food boxes and essential supplies to the people of Ukraine displaced by the war.

Approx. 12 communicants participated in out of hours work on 11/3/22 and 21/3/22 in filling over 4000 of these food boxes.

**LEAMINGTON GOSPEL HALL TRUST**

England & Wales - Charity number 1159547

---

# Accounts

---

REGISTERED NUMBER: 1159547

**LEAMINGTON GOSPEL HALL TRUST**  
**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED 05 APRIL 2021**

Oldfield Advisory  
Santis House  
Curriers Close  
Coventry  
CV4 8AW

**LEAMINGTON GOSPEL HALL TRUST**  
**REPORT AND FINANCIAL STATEMENTS**  
**CONTENTS**

---

	<b>Page</b>
Reference and administrative information	2
Report of the Trustees	3 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 13

**LEAMINGTON GOSPEL HALL TRUST**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 05 APRIL 2021**

---

**CHARITY NAME:** Leamington Gospel Hall Trust

**REGISTERED CHARITY NUMBER:** 1159547

**TRUSTEES:** Darren Cox  
James Ellis  
Malcolm Hoggins  
James Matthews  
Paul Gardner

**TREASURER:** Malcolm Hoggins

**PRINCIPAL ADDRESS:** 4 Montrose Avenue  
Leamington Spa  
Warwickshire  
CV32 7DT

**INDEPENDENT EXAMINER:** Angus Brewer  
Oldfield Advisory  
Santis House  
Curriers Close  
Coventry  
CV4 8AW

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

**BANKERS:** HSBC Bank plc  
PO Box 88  
Leamington Spa  
Warwickshire  
CV32 4BU

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

---

**LEAMINGTON GOSPEL HALL TRUST**

**REPORT OF THE TRUSTEES**

**YEAR ENDED 05 APRIL 2021**

---

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is an unincorporated trust constituted by a Deed of Trust dated 03 March 1979, most recently amended by Deed of Variation dated 12 August 2014. The Trust was registered with the Charity Commission for England and Wales on 09 December 2014 under Charity Registration Number: 1159547

**Recruitment and appointment of new trustees**

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

The Trust operates 2 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 Avonvale Gospel Hall Trust, with which it shares members of its congregation.

**Risk management**

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

**Public benefit**

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

**Plans for future periods**

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

## LEAMINGTON GOSPEL HALL TRUST

### REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2021

---

#### **Main activities and achievements**

The Trust provides and maintains 2 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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

During the year, a number of communicants have been involved in helping out the Rapid Relief Team (a charity which helps communities and charities in time of need). These events have included packing food boxes to distribute to people in need.

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.

#### **Meetings**

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 40 and 500 people normally attend these occasions.

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

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

#### **Spreading the Gospel message and the life of a Christian**

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

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

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

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

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

---

**LEAMINGTON GOSPEL HALL TRUST**

**REPORT OF THE TRUSTEES**

**YEAR ENDED 05 APRIL 2021**

---

**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 modest surplus of incoming resources over resources expended. Total voluntary income received this year was £57,863 compared to £117,330 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. Accordingly, the Trustees have decided to adopt a 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 £110,692.

**LEAMINGTON GOSPEL HALL TRUST**

**REPORT OF THE TRUSTEES**

**YEAR ENDED 05 APRIL 2021**

---

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

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

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

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

On behalf of the board:



17th June 2021

.....  
Mr M Hoggins (Trustee)

.....  
Date

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

---

I report to the trustees on my examination of the accounts of the Leamington Gospel Hall Trust for the year ended 05 April 2021.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

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

**BASIS OF THE INDEPENDENT EXAMINER'S REPORT**

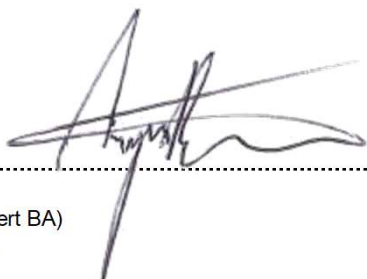
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 faire 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.



---

A Brewer (CIMA Cert BA)  
Oldfield Advisory  
Santis House  
Curriers Close  
Coventry  
CV4 8AW  
24 May 2021

**LEAMINGTON GOSPEL HALL TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 05 APRIL 2021**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total funds 2021	Total funds 2020
Notes	£	£	£	£	£
<b>Income and endowments from:</b>					
<b><i>Donations and legacies:</i></b>					
Collections	3,200	-	-	3,200	31,845
Contributions from the congregation	40,363	14,300	-	54,663	32,741
Gift Aid donations	-	-	-	-	35,020
Income tax refunds	-	-	-	-	9,224
Grants received	-	-	-	-	8,500
<b><i>Investments:</i></b>					
Bank interest	1	-	-	1	2
<b><i>Other</i></b>					
Interments	26,900	-	-	26,900	19,800
<b>Total</b>	<b>70,464</b>	<b>14,300</b>	<b>-</b>	<b>84,764</b>	<b>137,132</b>
<b>Expenditure on:</b>					
<b><i>Charitable activities</i></b>					
Running meeting rooms	5 90,014	-	-	90,014	95,456
Cost of donated services	4 9,135	-	-	9,135	8,550
Congregation support	-	5,850	-	5,850	-
<b>Total</b>	<b>99,149</b>	<b>5,850</b>	<b>-</b>	<b>104,999</b>	<b>104,006</b>
<b>Net income/(expenditure)</b>	<b>(28,685)</b>	<b>8,450</b>	<b>-</b>	<b>(20,235)</b>	<b>33,126</b>
Gains/(losses) on revaluation of fixed assets	-	-	-	-	-
<b>Net movement in funds</b>	<b>(28,685)</b>	<b>8,450</b>	<b>-</b>	<b>(20,235)</b>	<b>33,126</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	1,458,338	-	-	1,458,338	1,425,212
<b>Total funds carried forward</b>	<b>1,429,653</b>	<b>8,450</b>	<b>-</b>	<b>1,438,103</b>	<b>1,458,338</b>

The notes on pages 10 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.

**LEAMINGTON GOSPEL HALL TRUST**

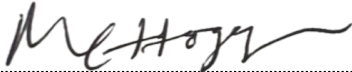
**BALANCE SHEET**

**AS AT 05 APRIL 2021**

---

	Notes	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	6		1,327,411		1,389,453
<b>Current Assets</b>					
Prepayments and accrued income		1,180		1,745	
Cash at bank and in hand		110,331		68,752	
		<u>111,511</u>		<u>70,497</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		(819)		(1,612)	
		<u>-</u>		<u>(1,612)</u>	
Net current assets			110,692		68,885
<b>Total assets less current liabilities</b>			<u>1,438,103</u>		<u>1,458,338</u>
Creditors: amounts falling due after more than one year:					
Loan			-		-
<b>Net assets</b>			<u>1,438,103</u>		<u>1,458,338</u>
<b>Funds</b>					
Restricted funds			-		-
Unrestricted income fund			1,438,103		1,458,338
<b>Total unrestricted funds</b>	8		<u>1,438,103</u>		<u>1,458,338</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Leamington Gospel Hall Trust on 17.06.2021 and were signed on its behalf by



Mr M Hoggins (Trustee)

The notes on pages 10 to 13 form part of these financial statements

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

---

**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 Leamington Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

**1.3 Expenditure**

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

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

**1.4 Governance and support costs**

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

**1.5 Tangible fixed assets and depreciation**

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

Freehold buildings	4% straight line
Property improvements	4% straight line
Plant and equipment	15% Reducing balance
Office equipment	15% and 25% Reducing balance

**1.6 Taxation**

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

**1.7 Funds**

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

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

**1.8 Going concern**

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

From 18th March 2020, Leamington 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).

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

4. **DONATED SERVICES**

<i>Donated to:</i>	Year ended 05 April 2021 £	Year ended 05 April 2020 £
Avonvale Gospel Hall Trust	9,135	8,550

5. **RESOURCES EXPENDED**

	Meeting rooms £	Other charitable activities £	Year ended 05 April 2021 £	Year ended 05 April 2020 £
<b>Direct costs</b>				
Repairs and maintenance	13,645		13,645	18,978
Conference costs	-		-	561
Insurance	1,579		1,579	831
Light and heat	5,075		5,075	3,824
Telephone and broadband costs	804		804	888
Legal and professional	1,558		1,558	3,185
Burial ground	4,416		4,416	5,195
Depreciation	62,042		62,042	60,698
Public outreach work - tracts	-	6	6	416
<b>Support costs</b>				
Bank charges	69		69	60
<b>Governance</b>	820		820	820
	90,008	6	90,014	95,456

Governance costs include £180 (2020: £180) in respect of independent examiner's fees.

6. **TANGIBLE FIXED ASSETS**

	Sandy Lane £	Sandy Lane - improvements £	Common Lane £	Common Lane - improvements £
<b>Cost</b>				
At 06 April 2020	100,000	1,197,236	250,000	102,204
Additions	-	-	-	-
Disposals	-	-	-	-
At 05 April 2021	100,000	1,197,236	250,000	102,204
<b>Depreciation</b>				
At 06 April 2020	-	203,473	46,667	31,378
Charge for the year	-	47,889	6,667	4,088
Depreciation on disposals	-	-	-	-
At 05 April 2021	-	251,362	53,334	35,466
<b>Net book value</b>				
At 05 April 2021	100,000	945,874	196,666	66,738
At 05 April 2020	100,000	993,763	196,666	70,826

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

	Plant and equipment £	Office Equipment £	Totals £
At 06 April 2020	31,722	15,397	1,696,559
Additions	-	-	-
Disposals	-	-	-
At 05 April 2021	<u>31,722</u>	<u>15,397</u>	<u>1,696,559</u>

**Depreciation**

At 06 April 2020	19,697	5,891	307,106
Charge for the year	1,804	1,594	62,042
Depreciation on disposals	-	-	-
At 05 April 2021	<u>21,501</u>	<u>7,485</u>	<u>369,148</u>

**Net book value**

At 05 April 2021	<u>10,221</u>	<u>7,912</u>	<u>1,327,411</u>
At 05 April 2020	<u>12,025</u>	<u>9,506</u>	<u>1,389,453</u>

**Property Details:**

Land registry titles of the above property held are WK270833, WK352398 and WK459293.

**7. ANALYSIS OF NET ASSET BETWEEN FUNDS**

**7.1 Current year**

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,327,411	-	1,327,411
Current assets	111,511	-	111,511
Current liabilities	(819)	-	(819)
Non-current liabilities	-	-	-
Total funds	<u>1,438,103</u>	<u>-</u>	<u>1,438,103</u>

**7.2 Prior year**

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,389,453	-	1,389,453
Current assets	70,497	-	70,497
Current liabilities	(1,612)	-	(1,612)
Non-current liabilities	-	-	-
Total funds	<u>1,458,338</u>	<u>-</u>	<u>1,458,338</u>

**8. MOVEMENT IN FUNDS**

**8.1 Current year**

	Fund balance At 06 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2021 £
Restricted funds	-	-	-	-	-
Unrestricted funds	<u>1,458,338</u>	<u>84,764</u>	<u>(104,999)</u>	<u>-</u>	<u>1,438,103</u>
<b>Total funds</b>	<u>1,458,338</u>	<u>84,764</u>	<u>(104,999)</u>	<u>-</u>	<u>1,438,103</u>

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

---

8.2. **Prior year**

	Fund balance At 06 April 2019 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2020 £
Restricted funds	-	-	-	-	-
Unrestricted funds	1,425,212	137,132	(104,006)	-	1,458,338
<b>Total funds</b>	<b>1,425,212</b>	<b>137,132</b>	<b>(104,006)</b>	<b>-</b>	<b>1,458,338</b>

9. **TRANSACTIONS WITH RELATED PARTIES**

Donations totalling £0 have been received from related parties of the trustees (2020: £43,995).

10. **VOLUNTEERS**

Leamington 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.

## Document Activity Report

**Document Sent** Tue, 08 Jun 2021 08:22:26 GMT

**Document Approval Status** Pending

### Approval Activity Summary

Malcolm Hoggins Pending

### Document Activity History

Document history shows most recent activity first

<b>Date</b>	<b>Activity</b>
Fri, 11 Jun 2021 10:23:36 GMT	Malcolm Hoggins viewed the document

You can verify that this is a genuine Portal document by uploading it to the following secure web page:

<https://oldfieldadvisory.accountantspace.co.uk/messages/VerifyDocument>