

# WHEATRIDGE GOSPEL HALL TRUST

England & Wales · Charity number 1159656

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2014-12-17

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

## Contact

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**Address** Greenways House  
Stroud Road  
Brookthorpe  
Gloucester  
GL4 0UJ

**Phone** 07848455482

**Email** [mail@wght.org](mailto:mail@wght.org)

## Activities

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**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, principally in the city of Gloucester.

## Classification

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

## Geography

- Gloucestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£258,895	£259,282	-	-
2024-04-05	£654,201	£193,581	£3,165,120	0
2023-04-05	£180,511	£169,979	-	-
2022-04-05	£197,837	£134,417	-	-
2021-04-05	£192,616	£116,742	-	-

## Trustees

Name	Role	Appointed
Bill Harris		2017-11-04
Bob Jenner		2017-11-04
Damian Jones		2024-01-31
Samuel Griffiths		2023-10-11

**WHEATRIDGE GOSPEL HALL TRUST**

England & Wales - Charity number 1159656

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# Accounts

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Charity registration number: 1159656

# Wheatridge Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2025

# Wheatridge Gospel Hall Trust

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# **Wheatridge Gospel Hall Trust**

## **Reference and Administrative Details**

<b>Chairman</b>	Mr William Harris
<b>Chief Executive Officer</b>	Mr Damion Jones
<b>Trustees</b>	Mr Robert Jenner Mr William Harris Mr Samuel Griffiths Mr Nigel Freeman, resigned on 24 December 2025
<b>Charity Registration Number</b>	1159656
<b>Principal Office</b>	Greenways House Stroud Road Brookthorpe Gloucester GL4 0UJ
<b>Independent Examiner/Accountant</b>	Ewa Radzikowska Hinton Abbott Accountants FMAAT Hinton Abbott Accountants 2 Kingsdown Orchard Hyde Road Swindon Wiltshire SN2 7RR

# Wheatridge Gospel Hall Trust

## Trustees' Report

The trustees present the annual report together 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 12-13 and comply with the Trust Deed and applicable law.

### Structure, governance and management

#### *Nature of governing document*

The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

The Wheatridge Gospel Hall Trust is constituted by a Deed of Trust dated 7th November 1978, amended by various Deeds and most recently by Deed of Variation dated on 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 17th December 2014 under Charity Registration Number: 1159656.

#### *Recruitment and appointment of trustees*

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

#### *Induction and training of trustees*

The Trust operates 4 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

### Wider Network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Ermin Gospel Hall Trust, The Bridges Trust and Carlton Gospel Hall Trust and also pays expenses on behalf of these trusts.

### 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

#### *Objects 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.

# Wheatridge Gospel Hall Trust

## Trustees' Report (continued)

### 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.

Members of the congregation participate in a programme of street preaching and Gospel tracts and bibles are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Members of the congregation work with Rapid Relief Team (Charity Registration No: 1161586) to support local needs.

Event Name	Locality	Date	No. of meals served
Gloucestershire Local Resilience Forum Rest Centre Exercise, Providing meals for volunteers and agency personnel at Stratford Park, Stroud	Gloucester	02/12/2025	70 Gourmet Burger Meals
Gloucester City Mission Meal. Providing meals for the homeless and underprivileged	Gloucester	10/09/2024	60 Sausage Meals
Exercise Subulate Training Event. Providing meals at a Multi-agency training event at the Gloucestershire Police HQ over a 2 day period	Gloucester	04/23/24	240 Gourmet Burger Meals

The trust also donated items to Gloucestershire Bundles (Registered Charity Number 1172833), a local charity that provides emergency packs of toiletries, clothing and equipment to pregnant women and families with children up to the age of 16, who find themselves in crisis situations.

### Main activities and achievements

The Trust provides and maintains Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - [www.plymouthbrethrenchristianchurch.org](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 hall 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, 330 people normally attend the meetings.

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 hall and visitors are free to help themselves.

# Wheatridge Gospel Hall Trust

## Trustees' Report (continued)

### 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 and bibles 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 work with Rapid Relief Team (Charity Registration No: 1161586) to support local needs. The trust also donated items to Gloucestershire Bundles (Registered Charity Number 1172833), a local charity that provides emergency packs of toiletries, clothing and equipment to pregnant women and families with children up to the age of 16, who find themselves in crisis situations.

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 5th April 2025, the Trust had a £387 deficit of incoming resources over resources expended. The reason for the deficit was that the Trust held a Christian conference in the hall this year over three days which cost £57,631. This is not expected to happen every year, so the deficit was expected as a one-off. Total voluntary income received this year was £253,360 compared to £648,412 in the previous year.

# Wheatridge Gospel Hall Trust

## Trustees' Report (continued)

### *Policy on reserves*

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The Trustees aim for the charity to hold approximately £180,000 in current account to meet the day to day expenses, plus an allowance for urgent repairs and capital expenses. The Trustees will endeavour not to set aside funds unnecessarily. Free reserves accumulated in excess of the minimum will be used at the discretion of the trustees for the strategic development of Wheatridge Gospel Hall Trust. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal. Surplus funds are being set aside for the refurbishment or redevelopment of the Vicarage Lane site.

Free reserves at the year end were £235,249 (2024: £195,143).

02 Feb 2026

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

*Sam Griffiths*

.....  
Mr Samuel Griffiths (02 Feb 2026, 10:16am)  
Trustee

# Wheatridge Gospel Hall Trust

## Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

02 Feb 2026

Approved by the trustees of the charity on ..... and signed on its behalf by:

*Sam Griffiths*

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Sam.Griffiths.(Feb.2.2026..10:16am).

Mr Samuel Griffiths  
Trustee

## Wheatridge Gospel Hall Trust

### Independent Examiner's Report to the trustees of Wheatridge Gospel Hall Trust

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

#### Responsibilities and basis of report

As the charity trustees of Wheatridge Gospel Hall Trust you 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 Wheatridge Gospel Hall 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.

#### Independent examiner's statement

Since Wheatridge Gospel Hall Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 Wheatridge Gospel Hall 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 accounting 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.

*Radzikowska*

Ewa (Jan 30, 2026, 10:08am).....

Ewa Radzikowska  
FMAAT

Hinton Abbott Accountants  
2 Kingsdown Orchard  
Hyde Road  
Swindon  
Wiltshire  
SN2 7RR

30 Jan 2026

Date:.....

## Wheatridge Gospel Hall Trust

### Statement of Financial Activities for the Year Ended 5 April 2025

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	253,360	253,360
Charitable activities		3,819	3,819
Investment income	3	<u>1,716</u>	<u>1,716</u>
Total income		<u>258,895</u>	<u>258,895</u>
<b>Expenditure on:</b>			
Raising funds		319	319
Charitable activities	4	<u>(259,601)</u>	<u>(259,601)</u>
Total expenditure		<u>(259,282)</u>	<u>(259,282)</u>
Net expenditure		<u>(387)</u>	<u>(387)</u>
Net movement in funds		(387)	(387)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>3,165,120</u>	<u>3,165,120</u>
Total funds carried forward	8	<u>3,164,733</u>	<u>3,164,733</u>
		<b>Unrestricted funds £</b>	<b>Total 2024 £</b>
	<b>Note</b>		
<b>Income and Endowments from:</b>			
Donations and legacies	2	648,412	648,412
Charitable activities		2,706	2,706
Investment income	3	<u>3,083</u>	<u>3,083</u>
Total income		<u>654,201</u>	<u>654,201</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(193,581)</u>	<u>(193,581)</u>
Total expenditure		<u>(193,581)</u>	<u>(193,581)</u>
Net income		<u>460,620</u>	<u>460,620</u>
Net movement in funds		460,620	460,620
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>2,704,500</u>	<u>2,704,500</u>
Total funds carried forward	8	<u>3,165,120</u>	<u>3,165,120</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 16 form an integral part of these financial statements.

**Wheatridge Gospel Hall Trust**

**(Registration number: 1159656)**

**Balance Sheet as at 5 April 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	6	2,929,484	2,969,977
<b>Current assets</b>			
Debtors	7	40,896	38,996
Cash at bank and in hand		<u>196,960</u>	<u>157,754</u>
		237,856	196,750
<b>Creditors: Amounts falling due within one year</b>		<u>(2,607)</u>	<u>(1,607)</u>
<b>Net current assets</b>		<u>235,249</u>	<u>195,143</u>
<b>Net assets</b>	9	<u><u>3,164,733</u></u>	<u><u>3,165,120</u></u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>3,164,733</u>	<u>3,165,120</u>
<b>Total funds</b>	8	<u><u>3,164,733</u></u>	<u><u>3,165,120</u></u>

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 02.Feb.2026..... and signed on their behalf by:

*Sam Griffiths*

.....  
 Mr Samuel Griffiths (02.Feb.2026, 10:16am)  
 Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

# Wheatridge Gospel Hall Trust

## Notes to the Financial Statements for the Year Ended 5 April 2025

### 1 Accounting policies

#### Statement of compliance

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 (£).

#### Basis of preparation

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).

#### Income and endowments

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 The Bridges Gospel Hall Trust, Carlton Gospel Hall Trust and Ermin 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.

#### 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.

#### 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.

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

#### 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.

#### Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold buildings	2% straight line
Fixture & Fittings	20% reducing balance

#### Fund structure

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.

#### 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.

#### 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)

#### Wages & Salaries

There are no employees (2024: None)

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Gift aidable	44,226	44,226
Non Gift Aid	197,078	197,078
Legacies	1,000	1,000
Gift aid reclaimed	11,056	11,056
<b>Total for 2025</b>	<u>253,360</u>	<u>253,360</u>
<b>Total for 2024</b>	<u>648,412</u>	<u>648,412</u>

#### 3 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>1,716</u>	<u>1,716</u>
<b>Total for 2025</b>	<u>1,716</u>	<u>1,716</u>
<b>Total for 2024</b>	<u>3,083</u>	<u>3,083</u>

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

#### 4 Net incoming/outgoing resources

Net Outgoing resources for the year include:

	2025	2024
	£	£
Cost of donated services	20,614	12,032
Light, heat and power	49,424	44,935
Insurance	7,032	4,058
Security	3,306	4,332
Repairs and maintenance	9,177	14,142
Telephone	1,139	1,367
Health & Safety	3,370	5,185
Conference hosting costs	57,631	1,327
Burial ground disbursements	2,395	5,872
Printing, postage and stationery	-	396
Cleaning	8,164	7,474
Depreciation	79,615	79,086
Charitable donations	-	233
Equipment repairs and renewals	6,064	8,477
Accountancy fees	6,580	1,800
Sundry	99	-
Legal and professional	4,991	2,865
Total	<u>259,601</u>	<u>193,581</u>

During the year, services were donated to Ermin Gospel Hall Trust, totalling £20,614 (2024: Ermin Gospel Hall Trust, totalling £10,032; The Bridges Trust, totalling £1,000; Carlton Gospel Hall Trust, totalling £1,000).

#### 5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

#### 6 Tangible fixed assets

	<b>Land and buildings £</b>	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 6 April 2024	4,287,752	22,486	4,310,238
Additions	39,122	-	39,122
	4,326,874	22,486	4,349,360
At 5 April 2025	4,326,874	22,486	4,349,360
<b>Depreciation</b>			
At 6 April 2024	1,322,828	17,433	1,340,261
Charge for the year	78,604	1,011	79,615
	1,401,432	18,444	1,419,876
At 5 April 2025	1,401,432	18,444	1,419,876
<b>Net book value</b>			
At 5 April 2025	2,925,442	4,042	2,929,484
At 5 April 2024	2,964,924	5,053	2,969,977

**Property Details:**

Land registry titles of the above property held are GR345439, GR368003, GR72312 and GR179435.

#### 7 Debtors

	<b>2025 £</b>	<b>2024 £</b>
Prepayments	4,519	4,732
Other debtors	36,377	34,264
	40,896	38,996
	40,896	38,996

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

#### 8 Funds

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Balance at 5 April 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted Funds	3,165,120	258,895	(259,282)	3,164,733
	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted Funds	2,704,500	654,201	(193,581)	3,165,120

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

#### 9 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 5 April 2025 £</b>
Tangible fixed assets	2,929,484	2,929,484
Current assets	237,856	237,856
Current liabilities	(2,607)	(2,607)
Total net assets	<u>3,164,733</u>	<u>3,164,733</u>

	<b>Unrestricted funds General £</b>	<b>Total funds at 5 April 2024 £</b>
Tangible fixed assets	2,969,977	2,969,977
Current assets	196,750	196,750
Current liabilities	(1,607)	(1,607)
Total net assets	<u>3,165,120</u>	<u>3,165,120</u>

#### 10 Related party transactions

During this year, £48,000 was received from Dutypoint of which Nigel Freeman (trustee) is a director and shareholder, £8,625 was received from JSM Business Gifts of which Samuel Griffiths (trustee) is a partner, and £12,000 was received from Safpro of which Damion Jones' (trustee) father is a director.

William Harris (a trustee) £120  
Rob Freeman (brother of trustee) £2,000  
Victoria Harris (sister of trustee) £570  
Andrew Jenner (father of trustee) £1,000  
Carlton Jenner (son of trustee) £250  
Nigel Freeman (trustee) £2,000  
Michael Freeman (father of trustee) £5,500  
Anthony Freeman (brother of trustee) £2,000  
Russell Freeman (brother of trustee) £2,000

#### 11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.



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### Audit history log

Date	Action
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Fri, 30th Jan 2026 10:06:44 GMT	Sent the envelope to Ewa (ewa.radzikowska@hintonabbott.com) for signing (88.215.0.251)
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ewa.radzikowska@hintonabbott.com (149.107.123.149)

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**WHEATRIDGE GOSPEL HALL TRUST**

England & Wales - Charity number 1159656

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# Accounts

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Charity registration number: 1159656

# Wheatridge Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2024

## **Wheatridge Gospel Hall Trust**

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## **Wheatridge Gospel Hall Trust**

### **Reference and Administrative Details**

**Chairman** Mr William Harris

**Chief Executive Officer** Mr Damion Jones, appointed on 31 January 2024  
Mr Lloyd Coldrick, resigned on 31 January 2024

**Trustees** Mr Robert Jenner  
Mr William Harris  
Mr Nigel Freeman

Mr Sam Griffiths, appointed on 11 October 2024

**Charity Registration Number** 1159656

**Principal Office** Greenways House  
Stroud Road  
Brookthorpe  
Gloucester  
GL4 0UJ

**Independent Examiner/Accountant** Ewa Radzikowska  
Hinton Abbott Accountants  
2 Kingsdown Orchard  
Hyde Road  
Swindon  
Wiltshire  
SN2 7RR

# Wheatridge Gospel Hall Trust

## Trustees' Report

The trustees present the annual report together 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 9-10 and comply with the Trust Deed and applicable law.

### Structure, governance and management

#### *Nature of governing document*

The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

The Wheatridge Gospel Hall Trust is constituted by a Deed of Trust dated 7th November 1978, amended by various Deeds and most recently by Deed of Variation dated on 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 17th December 2014 under Charity Registration Number: 1159656.

#### *Recruitment and appointment of trustees*

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

#### *Induction and training of trustees*

The Trust operates 4 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

### Wider Network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Ermin Gospel Hall Trust, The Bridges Trust and Carlton Gospel Hall Trust and also pays expenses on behalf of these trusts.

### 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

#### *Objects 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.

# Wheatridge Gospel Hall Trust

## Trustees' Report (continued)

### 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.

Members of the congregation participate in a programme of street preaching and Gospel tracts and bibles are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Members of the congregation work with Rapid Relief Team (Charity Registration No: 1161586) to support local needs.

Meals were donated as listed below:

Oct 23 - Linden Primary School, Withington CofE Primary School, Carlton Primary School.

Nov 23 - Longlevens Infants School

Jan 24 - Tewkesbury Foodbank, Gloucester Foodbank.

On top of the meal donations RRT also carried out a number of important events supporting the local community.

Event Name	Locality	Date	Start	Expected number of meals
WORLD HOMELESS DAY - GLOS CITY MISSION MEAL	Gloucester	11/10/2023		Provided 60 Burger Meals for Homeless / disadvantaged
Tewkesbury Post Flood Clean-up Operation	Gloucester	20/01/2024		Pathway clearing service for Tewkesbury Borough Council
Exercise Sabulite Training Event	Gloucester	23/04/2024		Provided 240 meals across 2 days for Emergency Services training event

The trust also donated items to Gloucestershire Bundles (Registered Charity Number 1172833), a local charity that provides emergency packs of toiletries, clothing and equipment to pregnant women and families with children up to the age of 16, who find themselves in crisis situations.

### Main activities and achievements

The Trust provides and maintains Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - [www.plymouthbrethrenchristianchurch.org](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 hall 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, 330 people normally attend the meetings.

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 hall and visitors are free to help themselves.

## **Wheatridge Gospel Hall Trust**

### **Trustees' Report (continued)**

#### **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 and bibles 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 work with Rapid Relief Team (Charity Registration No: 1161586) to support local needs. The trust also donated items to Gloucestershire Bundles (Registered Charity Number 1172833), a local charity that provides emergency packs of toiletries, clothing and equipment to pregnant women and families with children up to the age of 16, who find themselves in crisis situations.

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 £460,620 surplus of incoming resources over resources expended. Total voluntary income received this year was £648,412 compared to £180,196 in the previous year.

The increased income is due to additional requests for donations to enable the Charity to purchase a property for use as a subdivisional hall.

## Wheatridge Gospel Hall Trust

### Trustees' Report (continued)

#### *Policy on reserves*

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The Trustees aim for the charity to hold approximately £20,000 in current account to meet the day to day expenses, plus an allowance for urgent repairs and capital expenses. The Trustees will endeavour not to set aside funds unnecessarily. Free reserves accumulated in excess of the minimum will be used at the discretion of the trustees for the strategic development of Wheatridge Gospel Hall Trust. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal. Surplus funds are being set aside for the refurbishment or redevelopment of the Vicarage Lane site.

Free reserves at the year end were £195,143.

The annual report was approved by the trustees of the charity on ..... <sup>22 JAN 2025</sup> and signed on its behalf by:



.....  
Mr Robert Jenner  
Trustee



.....  
Mr William Harris  
Chairman and trustee



.....  
Mr Nigel Freeman  
Trustee



.....  
Mr Samuel Griffiths  
Trustee



.....  
Mr Damion Jones  
Chief executive officer

## Wheatridge Gospel Hall Trust

### Statement of Trustees' Responsibilities

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


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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ..... 22 JAN 2025 ..... and signed on its behalf by:



.....  
Mr Robert Jenner  
Trustee




.....  
Mr William Harris  
Chairman and trustee



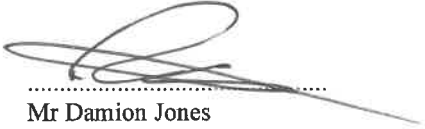
.....  
Mr Nigel Freeman  
Trustee

**Wheatridge Gospel Hall Trust**

**Statement of Trustees' Responsibilities (continued)**



.....  
Mr Samuel Griffiths  
Trustee



.....  
Mr Damion Jones  
Chief executive officer

## Wheatridge Gospel Hall Trust

### Independent Examiner's Report to the trustees of Wheatridge Gospel Hall Trust

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

#### Responsibilities and basis of report

As the charity trustees of Wheatridge Gospel Hall Trust you 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 Wheatridge Gospel Hall 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.

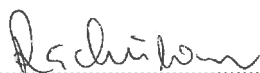
#### Independent examiner's statement

Since Wheatridge Gospel Hall Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 Wheatridge Gospel Hall 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 accounting 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.



.....  
Ewa Radzikowska  
FMAAT

Hinton Abbott Accountants  
2 Kingsdown Orchard  
Hyde Road  
Swindon  
Wiltshire  
SN2 7RR

Date: 20.01.2025

## Wheatridge Gospel Hall Trust

### Statement of Financial Activities for the Year Ended 5 April 2024

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies		648,412	648,412
Charitable activities		2,706	2,706
Investment income	3	<u>3,083</u>	<u>3,083</u>
Total income		<u>654,201</u>	<u>654,201</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(193,581)</u>	<u>(193,581)</u>
Total expenditure		<u>(193,581)</u>	<u>(193,581)</u>
Net income		<u>460,620</u>	<u>460,620</u>
Net movement in funds		460,620	460,620
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>2,704,500</u>	<u>2,704,500</u>
Total funds carried forward	8	<u>3,165,120</u>	<u>3,165,120</u>
		<b>Unrestricted funds £</b>	<b>Total 2023 £</b>
	<b>Note</b>		
<b>Income and Endowments from:</b>			
Donations and legacies		180,196	180,196
Investment income	3	<u>315</u>	<u>315</u>
Total income		<u>180,511</u>	<u>180,511</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(169,979)</u>	<u>(169,979)</u>
Total expenditure		<u>(169,979)</u>	<u>(169,979)</u>
Net income		<u>10,532</u>	<u>10,532</u>
Net movement in funds		10,532	10,532
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>2,693,968</u>	<u>2,693,968</u>
Total funds carried forward	8	<u>2,704,500</u>	<u>2,704,500</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 13 to 20 form an integral part of these financial statements.

**Wheatridge Gospel Hall Trust**

**(Registration number: 1159656)  
Balance Sheet as at 5 April 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	6	2,969,977	2,505,920
<b>Current assets</b>			
Debtors	7	38,996	39,293
Cash at bank and in hand		<u>157,754</u>	<u>161,894</u>
		196,750	201,187
<b>Creditors: Amounts falling due within one year</b>		<u>(1,607)</u>	<u>(2,607)</u>
<b>Net current assets</b>		<u>195,143</u>	<u>198,580</u>
<b>Net assets</b>	9	<u>3,165,120</u>	<u>2,704,500</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>3,165,120</u>	<u>2,704,500</u>
<b>Total funds</b>	8	<u>3,165,120</u>	<u>2,704,500</u>

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 22 JAN 2024 and signed on their behalf by:



.....  
Mr Robert Jenner  
Trustee



.....  
Mr William Harris  
Chairman and trustee



.....  
Mr Nigel Freeman  
Trustee

**Wheatridge Gospel Hall Trust**  
**(Registration number: 1159656)**  
**Balance Sheet as at 5 April 2024 (continued)**



.....  
Mr Samuel Griffiths  
Trustee



.....  
Mr Damion Jones  
Chief executive officer

## Wheatridge Gospel Hall Trust

### Cash Flow Statement for the Year Ended 5 April 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash income		460,620	10,532
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		79,086	68,538
Investment income	3	<u>(3,083)</u>	<u>(315)</u>
		536,623	78,755
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	7	297	(10,043)
Decrease in creditors		<u>(1,000)</u>	<u>-</u>
Net cash flows from operating activities		<u>535,920</u>	<u>68,712</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	3	3,083	315
Purchase of tangible fixed assets	6	<u>(543,143)</u>	<u>(3,818)</u>
Net cash flows from investing activities		(540,060)	(3,503)
<b>Cash flows from financing activities</b>			
Repayment of loans and borrowings		<u>-</u>	<u>(60,000)</u>
Net (decrease)/increase in cash and cash equivalents		(4,140)	5,209
Cash and cash equivalents at 6 April		<u>161,894</u>	<u>156,685</u>
Cash and cash equivalents at 5 April		<u>157,754</u>	<u>161,894</u>

All of the cash flows are derived from continuing operations during the above two periods.

# Wheatridge Gospel Hall Trust

## Notes to the Financial Statements for the Year Ended 5 April 2024

### 1 Accounting policies

#### Statement of compliance

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 (£).

#### Basis of preparation

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).

#### Income and endowments

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 The Bridges Gospel Hall Trust, Carlton Gospel Hall Trust and Ermin 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.

#### 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.

#### 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.

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

#### 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.

#### Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold buildings	2% straight line
Fixture & Fittings	20% reducing balance

#### Fund structure

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

#### 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.

#### 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)

#### Wages & Salaries

There are no employees (2023: None)

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

#### 2 Income from donations and legacies

	<b>Unrestricted funds Designated £</b>	<b>General £</b>	<b>Total funds £</b>
Donations and legacies;			
Donations - Gift aidable	-	31,990	31,990
Donations - Non Gift aid	-	608,806	608,806
Gift aid reclaimed	-	7,616	7,616
<b>Total for 2024</b>	-	648,412	648,412
<b>Total for 2023</b>	2,050	178,146	180,196

#### 3 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	3,083	3,083
<b>Total for 2024</b>	3,083	3,083
<b>Total for 2023</b>	315	315

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

#### 4 Net incoming/outgoing resources

Net Outgoing resources for the year include:

	2024	2023
	£	£
Other	-	3,375
Cost of donated services	12,032	14,816
Light, heat and power	44,935	26,739
Insurance	4,058	2,914
Security	4,332	1,455
Repairs and maintenance	14,142	8,811
Telephone	1,367	839
Health & Safety	5,185	20,972
Conference hosting costs	1,327	-
Burial ground disbursements	5,872	-
Printing, postage and stationery	396	470
Cleaning	7,474	1,257
Depreciation	79,086	68,538
Charitable donations	233	-
Equipment repairs and renewals	8,477	11,484
Accountancy fees	1,800	2,730
Consultancy fees	-	750
Legal and professional	2,865	4,829
Total	<u>193,581</u>	<u>169,979</u>
<b>Cost of Donated Services</b>		

Ermin Gospel Hall Trust £10,032 (2023: £2,345)

The Bridges Trust £1,000 (2023: £4,654)

Carlton Gospel Hall Trust £1,000 (2023: £7,816)

#### 5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

#### 6 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 6 April 2023	3,744,609	22,486	3,767,095
Additions	543,143	-	543,143
	4,287,752	22,486	4,310,238
At 5 April 2024	4,287,752	22,486	4,310,238
<b>Depreciation</b>			
At 6 April 2023	1,245,005	16,170	1,261,175
Charge for the year	77,823	1,263	79,086
	1,322,828	17,433	1,340,261
At 5 April 2024	1,322,828	17,433	1,340,261
<b>Net book value</b>			
At 5 April 2024	2,964,924	5,053	2,969,977
At 5 April 2023	2,499,604	6,316	2,505,920

**Property Details:**

Land registry titles of the above property held are GR345439, GR368003, GR72312 and GR179435.

#### 7 Debtors

	2024 £	2023 £
Prepayments	4,732	2,017
Other debtors	34,264	37,276
	38,996	39,293
	38,996	39,293

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

#### 8 Funds

	<b>Balance at 6 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 5 April 2024 £</b>
<b>Unrestricted funds</b>				
General	2,691,394	649,869	(189,249)	3,152,014
Designated	<u>13,106</u>	<u>-</u>	<u>-</u>	<u>13,106</u>
<b>Total funds</b>	<u><u>2,704,500</u></u>	<u><u>649,869</u></u>	<u><u>(189,249)</u></u>	<u><u>3,165,120</u></u>
<b>Unrestricted funds</b>				
	<b>Balance at 6 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 5 April 2023 £</b>
<b>Unrestricted funds</b>				
General	2,679,537	177,006	(165,149)	2,691,394
Designated	<u>14,431</u>	<u>2,050</u>	<u>(3,375)</u>	<u>13,106</u>
<b>Total funds</b>	<u><u>2,693,968</u></u>	<u><u>179,056</u></u>	<u><u>(168,524)</u></u>	<u><u>2,704,500</u></u>

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

#### 9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 April 2023 £
Tangible fixed assets	2,505,920	2,505,920
Current assets	201,187	201,187
Current liabilities	<u>(2,607)</u>	<u>(2,607)</u>
Total net assets	<u><u>2,704,500</u></u>	<u><u>2,704,500</u></u>

#### 10 Related party transactions

During this year, £30,000 was received from Dutypoint of which Nigel Freeman (trustee) is a director and shareholder, and £9,000 was received from Cotswold Business Supplies of which Lloyd Coldrick (trustee) is a director and shareholder.

William Harris (a trustee) £570  
 Ivan Codrick (uncle of trustee) £240  
 James Coldrick (grandfather of trustee) £3,600  
 Rob Freeman (brother of trustee) £150  
 Victoria Harris (sister of trustee) £660  
 Andrew Jenner (father of trustee) £1,000

#### 11 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Accountancy fees		
Fees paid to Accountants	1,800	1,800
Legal fees	2,865	2,865
Other governance costs	<u>8,477</u>	<u>8,477</u>
<b>Total for 2024</b>	<u><u>13,142</u></u>	<u><u>13,142</u></u>
<b>Total for 2023</b>	<u><u>19,793</u></u>	<u><u>19,793</u></u>

**Wheatridge Gospel Hall Trust**

**Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)**

**12 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

**WHEATRIDGE GOSPEL HALL TRUST**

England & Wales - Charity number 1159656

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# Accounts

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Charity registration number: 1159656

# Wheatridge Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2023

# Wheatridge Gospel Hall Trust

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## Wheatridge Gospel Hall Trust

### Reference and Administrative Details

<b>Chairman</b>	Mr William Harris
<b>Chief Executive Officer</b>	Mr Lloyd Coldrick
<b>Trustees</b>	Mr Robert Jenner Mr William Harris Mr Nigel Freeman
<b>Charity Registration Number</b>	1159656
<b>Principal Office</b>	Greenways House Stroud Road Brookthorpe Gloucester GL4 0UJ
<b>Independent Examiner/Accountant</b>	Chris Pittock Hinton Abbott Accountants 2 Kingsdown Orchard Hyde Road Swindon Wiltshire SN2 7RR

# Wheatridge Gospel Hall Trust

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2023.

### **Structure, governance and management**

#### *Nature of governing document*

The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

The Wheatridge Gospel Hall Trust is constituted by a Deed of Trust dated 7th November 1978, amended by various Deeds and most recently by Deed of Variation dated on 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 17th December 2014 under Charity Registration Number: 1159656.

#### *Recruitment and appointment of trustees*

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

#### *Induction and training of trustees*

The Trust operates 4 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

#### **Wider Network**

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Ermin Gospel Hall Trust, The Bridges Trust and Carlton Gospel Hall Trust and also pays expenses on behalf of these trusts.

#### **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**

#### *Objects 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.

# Wheatridge Gospel Hall Trust

## Trustees' Report (continued)

### 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.

Members of the congregation participate in a programme of street preaching and Gospel tracts and bibles are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Members of the congregation work with Rapid Relief Team (Charity Registration No: 1161586) to support local needs.

Meals were donated as listed below:

- June '22 BBQ meal for 200 for the NHS Oncology
- September '22 BBQ meal for 300 NHS staff at GRH

On December '22 Food Box donations to:

- Longlevens Primary School
- Carlton Primary School
- Gloucester Nightstop
- GDASS (Glos domestic abuse support services)

The trust also donated items to Gloucestershire Bundles (Registered Charity Number 1172833), a local charity that provides emergency packs of toiletries, clothing and equipment to pregnant women and families with children up to the age of 16, who find themselves in crisis situations.

### Main activities and achievements

The Trust provides and maintains Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - [www.plymouthbrethrenchristianchurch.org](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

The trustees continued the ENF, which is a 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

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

### Meetings

Meetings held at the Gospel hall 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, 330 people normally attend the meetings.

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 hall and visitors are free to help themselves.

# Wheatridge Gospel Hall Trust

## Trustees' Report (continued)

### 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 and bibles 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 work with Rapid Relief Team (Charity Registration No: 1161586) to support local needs. The trust also donated items to Gloucestershire Bundles (Registered Charity Number 1172833), a local charity that provides emergency packs of toiletries, clothing and equipment to pregnant women and families with children up to the age of 16, who find themselves in crisis situations.

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 modest surplus of £10,532 of incoming resources over resources expended. Total voluntary income received this year was £180,196 compared to £197,826 in the previous year.

All funds held were unrestricted funds.

# Wheatridge Gospel Hall Trust

## Trustees' Report (continued)

### *Policy on reserves*

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The Trustees aim for the charity to hold approximately £20,000 in current account to meet the day to day expenses, plus an allowance for urgent repairs and capital expenses. The Trustees will endeavour not to set aside funds unnecessarily. Free reserves accumulated in excess of the minimum will be used at the discretion of the trustees for the strategic development of Wheatridge Gospel Hall Trust. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal. Surplus funds are being set aside for the refurbishment or redevelopment of the Vicarage Lane site.

Free reserves at the year end were £198,580.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:



.....  
Mr Robert Jenner  
Trustee



.....  
Mr William Harris  
Chairman and trustee



.....  
Mr Nigel Freeman  
Trustee



.....  
Mr Lloyd Coldrick  
Chief executive officer

# Wheatridge Gospel Hall Trust

## Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ..... and signed on its behalf by:



.....  
Mr Robert Jenner  
Trustee



.....  
Mr William Harris  
Chairman and Trustee



.....  
Mr Nigel Freeman  
Trustee



.....  
Mr Lloyd Coldrick  
Chief Executive Officer

## Wheatridge Gospel Hall Trust

### Independent Examiner's Report to the trustees of Wheatridge Gospel Hall Trust

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

#### Responsibilities and basis of report

As the charity trustees of Wheatridge Gospel Hall Trust you 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 Wheatridge Gospel Hall 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.

#### 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 Wheatridge Gospel Hall 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 accounting 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.



.....  
Chris Pittock

Hinton Abbott Accountants  
2 Kingsdown Orchard  
Hyde Road  
Swindon  
Wiltshire  
SN2 7RR

Date: 01/11/23 .....

## Wheatridge Gospel Hall Trust

### Statement of Financial Activities for the Year Ended 5 April 2023

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		180,196	180,196
Investment income	3	<u>315</u>	<u>315</u>
Total income		<u>180,511</u>	<u>180,511</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(169,979)</u>	<u>(169,979)</u>
Total expenditure		<u>(169,979)</u>	<u>(169,979)</u>
Net income		<u>10,532</u>	<u>10,532</u>
Net movement in funds		10,532	10,532
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>2,693,968</u>	<u>2,693,968</u>
Total funds carried forward	10	<u>2,704,500</u>	<u>2,704,500</u>
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>			
Donations and legacies		197,826	197,826
Investment income	3	<u>11</u>	<u>11</u>
Total income		<u>197,837</u>	<u>197,837</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(134,417)</u>	<u>(134,417)</u>
Total expenditure		<u>(134,417)</u>	<u>(134,417)</u>
Net income		<u>63,420</u>	<u>63,420</u>
Net movement in funds		63,420	63,420
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>2,630,548</u>	<u>2,630,548</u>
Total funds carried forward	10	<u>2,693,968</u>	<u>2,693,968</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 17 form an integral part of these financial statements.

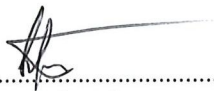
**Wheatridge Gospel Hall Trust**


**(Registration number: 1159656)**


**Balance Sheet as at 5 April 2023**


	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	6	2,505,920	2,570,640
<b>Current assets</b>			
Debtors	7	39,293	29,249
Cash at bank and in hand	8	<u>161,894</u>	<u>156,685</u>
		201,187	185,934
<b>Creditors: Amounts falling due within one year</b>	9	<u>(2,607)</u>	<u>(62,606)</u>
<b>Net current assets</b>		<u>198,580</u>	<u>123,328</u>
<b>Net assets</b>	11	<u>2,704,500</u>	<u>2,693,968</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>2,704,500</u>	<u>2,693,968</u>
<b>Total funds</b>	10	<u>2,704,500</u>	<u>2,693,968</u>

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

  
.....  
Mr Robert Jenner  
Trustee

  
.....  
Mr William Harris  
Chairman and trustee

  
.....  
Mr Nigel Freeman  
Trustee

  
.....  
Mr Lloyd Coldrick  
Chief executive officer

# Wheatridge Gospel Hall Trust

## Notes to the Financial Statements for the Year Ended 5 April 2023

### 1 Accounting policies

#### Statement of compliance

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 (£).

#### Basis of preparation

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).

#### Income and endowments

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 The Bridges Gospel Hall Trust, Carlton Gospel Hall Trust and Ermin 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.

#### Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### 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.

#### 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.

# Wheatridge Gospel Hall Trust

## Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

### 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.

### Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold buildings	2% straight line
Fixture & Fittings	20% reducing balance

### Fund structure

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

### 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.

### 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)

### Wages & Salaries

There are no employees (2022: None)

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

#### 2 Income from donations and legacies

	Unrestricted funds Designated £	General £	Total funds £
Donations and legacies;			
Donations - Gift aidable	-	100,662	100,662
Donations - Non Gift aid	-	68,192	68,192
ENF Funds	2,050	-	2,050
Gift aid reclaimed	-	9,878	9,878
Gifts in kind	-	(586)	(586)
<b>Total for 2023</b>	<b>2,050</b>	<b>178,146</b>	<b>180,196</b>
<b>Total for 2022</b>	<b>24,306</b>	<b>173,520</b>	<b>197,826</b>

#### 3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	315	315
<b>Total for 2023</b>	<b>315</b>	<b>315</b>
<b>Total for 2022</b>	<b>11</b>	<b>11</b>

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

#### 4 Net incoming/outgoing resources

Net Outgoing resources for the year include:

	2023 £	2022 £
Repairs & maintenance	20,295	10,440
Insurance	2,914	2,583
Security	1,455	1,368
Water rates	-	32
Light & heat	26,739	17,624
Telephone	838	817
Postage and stationery	470	379
Legal and professional	4,829	3,420
Depreciation	68,538	69,895
Sundry expenses	-	1,158
Cleaning	1,257	-
Consultancy	750	-
Governance	2,730	2,740
Cost of donated services	14,816	13,526
Charitable donations	-	200
ENF support	3,375	9,875
Health & Safety	20,972	360
Total	<u>169,979</u>	<u>134,417</u>

#### Cost of Donated Services

The Bridges Trust £4,654 (2022: £3184)

Carlton Gospel Hall Trust £7,816 (2022: £2921)

Ermin Gospel Hall Trust £2,345 (2022: £7,421)

Governance costs include £600 (2022: £600) in respect of independent examiner's fees.

#### 5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

#### 6 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 6 April 2022	3,740,791	22,486	3,763,277
Additions	3,818	-	3,818
At 5 April 2023	3,744,609	22,486	3,767,095
<b>Depreciation</b>			
At 6 April 2022	1,178,046	14,591	1,192,637
Charge for the year	66,959	1,579	68,538
At 5 April 2023	1,245,005	16,170	1,261,175
<b>Net book value</b>			
At 5 April 2023	2,499,604	6,316	2,505,920
At 5 April 2022	2,562,745	7,895	2,570,640

The Trust has 3 halls and the land registry numbers with their respective addresses are as follows:

- Title No : GR345439 , Address : The Royal British Legion, Vicarage Lane, Brockworth, Gloucester (GL3 4EZ) £326,431
- Title No : GR368003, Address : Meeting Hall at Sneedhams Green, Matson Lane, Matson, Gloucester £3,046,089
- Title No : GR72312, Address : 61 Wheatway, Abbeydale, Gloucester (GL4 5ET) £368,270

#### 7 Debtors

	2023 £	2022 £
Prepayments	2,017	1,905
Other debtors	37,276	27,344
	39,293	29,249

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

Debtors includes £2,017 (2022: £1,905) receivable after more than one year.

	2023 £	2022 £
Prepayments	<u>2,017</u>	<u>1,905</u>

#### 8 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>161,894</u>	<u>156,685</u>

#### 9 Creditors: amounts falling due within one year

	2023 £	2022 £
Other loans	-	60,000
Other creditors	107	106
Accruals	<u>2,500</u>	<u>2,500</u>
	<u>2,607</u>	<u>62,606</u>

#### 10 Funds

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
<b>Unrestricted funds</b>				
General	2,679,537	177,006	(165,149)	2,691,394
Designated	<u>14,431</u>	<u>2,050</u>	<u>(3,375)</u>	<u>13,106</u>
<b>Total funds</b>	<u>2,693,968</u>	<u>179,056</u>	<u>(168,524)</u>	<u>2,704,500</u>

#### Unrestricted funds

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Balance at 5 April 2022 £
<b>Unrestricted funds</b>				
General	2,630,548	172,163	(123,174)	2,679,537
Designated	<u>-</u>	<u>24,306</u>	<u>(9,875)</u>	<u>14,431</u>
<b>Total funds</b>	<u>2,630,548</u>	<u>196,469</u>	<u>(133,049)</u>	<u>2,693,968</u>

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

#### 11 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 5 April 2023 £</b>
Tangible fixed assets	2,505,920	2,505,920
Current assets	201,187	201,187
Current liabilities	(2,607)	(2,607)
<b>Total net assets</b>	<b>2,704,500</b>	<b>2,704,500</b>
	<b>Unrestricted funds General £</b>	<b>Total funds at 5 April 2022 £</b>
Tangible fixed assets	2,570,640	2,570,640
Current assets	185,934	185,934
Current liabilities	(62,606)	(62,606)
<b>Total net assets</b>	<b>2,693,968</b>	<b>2,693,968</b>

#### 12 Related party transactions

During this year, £60,000 of loans were repaid to The Douss Charitable Trust, of which Mr Nicholas Doouss (a Trustee of Wheatridge Gospel Hall Trust) is also a Trustee. Interest free loan outstanding from The Douss Charitable Trust amounts to nil as at 5th April 2023.

During the year, the aggregate donations received from trustees and related parties were £15,010.

#### 13 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Accountancy fees		
Fees paid to Accountants	2,730	2,730
Legal fees	5,579	5,579
Other governance costs	11,484	11,484
<b>Total for 2023</b>	<b>19,793</b>	<b>19,793</b>
<b>Total for 2022</b>	<b>6,160</b>	<b>6,160</b>

## **Wheatridge Gospel Hall Trust**

### **Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)**

#### **14 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## Wheatridge Gospel Hall Trust

### Statement of Financial Activities by fund for the Year Ended 5 April 2023

	<b>Total Unrestricted Funds 2023 £</b>	<b>Total Unrestricted Funds 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	180,196	197,826
Investment income	<u>315</u>	<u>11</u>
Total income	<u>180,511</u>	<u>197,837</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(169,979)</u>	<u>(134,417)</u>
Total expenditure	<u>(169,979)</u>	<u>(134,417)</u>
Net income	<u>10,532</u>	<u>63,420</u>
Net movement in funds	10,532	63,420
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>2,693,968</u>	<u>2,630,548</u>
Total funds carried forward	<u>2,704,500</u>	<u>2,693,968</u>

## Wheatridge Gospel Hall Trust

### Detailed Statement of Financial Activities for the Year Ended 5 April 2023

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	180,196	197,826
Investment income (analysed below)	<u>315</u>	<u>11</u>
Total income	<u>180,511</u>	<u>197,837</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(169,979)</u>	<u>(134,417)</u>
Total expenditure	<u>(169,979)</u>	<u>(134,417)</u>
Net income	<u>10,532</u>	<u>63,420</u>
Net movement in funds	10,532	63,420
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>2,693,968</u>	<u>2,630,548</u>
Total funds carried forward	<u><u>2,704,500</u></u>	<u><u>2,693,968</u></u>

## Wheatridge Gospel Hall Trust

### Detailed Statement of Financial Activities for the Year Ended 5 April 2023 (continued)

	Total 2023 £	Total 2022 £
<b><i>Donations and legacies</i></b>		
Legacies and bequests	68,192	90,971
Collections	39,512	64,288
Contribution from congregation	2,050	24,306
Payroll Giving	-	2,189
Appeals and donations	61,150	-
Gift Aid tax reclaimed	9,878	16,072
Donated goods	(586)	-
	180,196	197,826
<b><i>Investment income</i></b>		
Interest on cash deposits	315	11
	315	11
<b><i>Charitable activities</i></b>		
Other	3,375	9,875
Cost of donated services	14,816	13,526
Water rates	-	31
Light, heat and power	26,739	17,624
Insurance	2,914	2,583
Security	1,455	1,368
Repairs and maintenance	8,811	10,440
Telephone and fax	839	817
Health & Safety	20,972	360
Printing, postage and stationery	470	380
Sundry expenses	-	1,158
Cleaning	1,257	-
Depreciation of fixtures and fittings	1,579	2,990
Charitable donations	-	200
Depreciation of freehold property	66,959	66,905
Equipment repairs and renewals	11,484	-
Accountancy fees	2,730	2,740
Consultancy fees	750	-
Legal and professional fees	4,829	3,420
	169,979	134,417

**WHEATRIDGE GOSPEL HALL TRUST**

England & Wales - Charity number 1159656

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# Accounts

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Charity registration number: 1159656

# Wheatridge Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2022

# Wheatridge Gospel Hall Trust

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## **Wheatridge Gospel Hall Trust**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr William Harris
<b>Treasurer</b>	Mr Lloyd Coldrick
<b>Trustees</b>	Mr Robert Jenner Mr William Harris Mr Nigel Freeman Mr Nicholas Doouss (Resigned on 21st March 2022) Mr. Nicholas Ponsford ( Resigned on 21st March 2022)
<b>Charity Registration Number</b>	1159656
<b>Principal Office</b>	Greenways House Stroud Road Brookthorpe Gloucester GL4 0UJ
<b>Independent Examiner/Accountant</b>	Chris Pittock Hinton Abbott Accountants 2 Kingsdown Orchard Hyde Road Swindon Wiltshire SN2 7RR

## **Wheatridge Gospel Hall Trust**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2022.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

The Wheatridge Gospel Hall Trust is constituted by a Deed of Trust dated 7th November 1978, amended by various Deeds and most recently by Deed of Variation dated on 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 17th December 2014 under Charity Registration Number: 1159656.

##### ***Recruitment and appointment of 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 5 April 2022 (2021: £nil).

##### ***Induction and training of trustees***

The Trust operates 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. On 21st March 2022, Mr Nicholas Doooss and Mr. Nicholas Ponsford retired and on the same date Mr Nigel freeman and Mr. Loyd Coldrick were appointed as Trustees.

##### **Wider Network**

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Trust has connections with Ermin Gospel Hall Trust, The Bridges Trust and Carlton Gospel Hall Trust and also pays expenses on behalf of these trusts.

##### **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**

##### ***Objects 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.

## **Wheatridge Gospel Hall Trust**

### **Trustees' Report**

#### **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.

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

Members of the congregation work with Rapid Relief Team (Charity Registration No: 1161586) to support local needs. The trust also donated items to Gloucestershire Bundles (Registered Charity Number 1172833), a local charity that provides emergency packs of toiletries, clothing and equipment to pregnant women and families with children up to the age of 16, who find themselves in crisis situations.

During the year members of the congregation assisted with the Rapid Relief Team (Charity Registration No:1161586) with distribution of Early Bird Learning Kit Packs, Education Relief Boxes, Smart Breakfast Bar Boxes and Family Food Boxes to the Carlton Primary School in December 2021.

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

The Trust provides and maintains Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - [www.plymouthbrethrenchristianchurch.org](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

The gospel halls remained closed for the whole of the 21/22 financial year to minimise the spread of Covid-19, all services were conducted via video conference. All buildings owned by the trust were maintained and heated to prevent any deterioration.

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

The Trust plans to open the Gospel Halls again once safe to do so and government regulations allow. 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. The Trust has been committed to paying the remaining loan off to the DCT. Surplus funds are being set aside for the refurbishment or redevelopment of the Vicarage Lane site.

#### **Meetings**

As noted above, regular meetings were suspended during 21/22.

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 preaching, 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 hall and visitors are free to help themselves.

## **Wheatridge Gospel Hall Trust**

### **Trustees' Report**

#### **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 and bibles 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 work with Rapid Relief Team (Charity Registration No: 1161586) to support local needs. The trust also donated items to Gloucestershire Bundles (Registered Charity Number 1172833), a local charity that provides emergency packs of toiletries, clothing and equipment to pregnant women and families with children up to the age of 16, who find themselves in crisis situations.

During the year members of the congregation assisted with the Rapid Relief Team (Charity Registration No: 1161586) with distribution of Early Bird Learning Kit Packs, Education Relief Boxes, Smart Breakfast Bar Boxes and Family Food Boxes to the Carlton Primary School in December 2021.

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 £63,420 of incoming resources over resources expended. Total voluntary income received this year was £197,826 compared to £192,605 in the previous year.

All funds held were unrestricted funds.

## Wheatridge Gospel Hall Trust


### Trustees' Report

#### *Policy on reserves*

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The Trustees aim for the charity to hold approximately £20,000 in current account to meet the day to day expenses, plus an allowance for urgent repairs and capital expenses. The Trustees will endeavour not to set aside funds unnecessarily. Free reserves accumulated in excess of the minimum will be used at the discretion of the trustees for the strategic development of Wheatridge Gospel Hall Trust. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal. Surplus funds are being set aside for the refurbishment or redevelopment of the Vicarage Lane site.

Free reserves at the year end were £183,328.

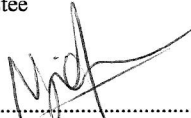
The annual report was approved by the trustees of the charity on 7/10/23 and signed on its behalf by:



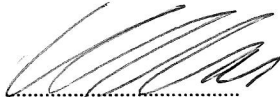
.....  
Mr Robert Jenner  
Trustee



.....  
Mr William Harris  
Trustee



.....  
Mr Nigel Freeman  
Trustee



.....  
Mr Lloyd Coldrick  
Trustee

## Wheatridge Gospel Hall Trust

### Statement of Trustees' Responsibilities

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

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:

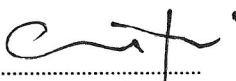
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- 
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 7/12/23 and signed on its behalf by:



.....  
Mr Robert Jenner  
Trustee



.....  
Mr William Harris  
Trustee



.....  
Mr Nigel Freeman  
Trustee



.....  
Mr Lloyd Coldrick  
Trustee

## Wheatridge Gospel Hall Trust

### Independent Examiner's Report to the trustees of Wheatridge Gospel Hall Trust

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

#### Responsibilities and basis of report

As the charity trustees of Wheatridge Gospel Hall Trust you 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 Wheatridge Gospel Hall 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.

#### 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 Wheatridge Gospel Hall 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 accounting 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.



.....  
Chris Pittock

Hinton Abbott Accountants  
2 Kingsdown Orchard  
Hyde Road  
Swindon  
Wiltshire  
SN2 7RR

Date: 03/11/22 .....

## Wheatridge Gospel Hall Trust

### Statement of Financial Activities for the Year Ended 5 April 2022

	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies		197,826	197,826
Investment income	3	<u>11</u>	<u>11</u>
Total income		<u>197,837</u>	<u>197,837</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(134,417)</u>	<u>(134,417)</u>
Total expenditure		<u>(134,417)</u>	<u>(134,417)</u>
Net income		<u>63,420</u>	<u>63,420</u>
Net movement in funds		63,420	63,420
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>2,630,548</u>	<u>2,630,548</u>
Total funds carried forward	11	<u>2,693,968</u>	<u>2,693,968</u>
		<b>Unrestricted funds £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>			
Donations and legacies		192,605	192,605
Investment income	3	<u>11</u>	<u>11</u>
Total income		<u>192,616</u>	<u>192,616</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(127,176)</u>	<u>(127,176)</u>
Total expenditure		<u>(127,176)</u>	<u>(127,176)</u>
Net income		<u>65,440</u>	<u>65,440</u>
Net movement in funds		65,440	65,440
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>2,565,108</u>	<u>2,565,108</u>
Total funds carried forward	11	<u>2,630,548</u>	<u>2,630,548</u>

All of the charity's activities derive from continuing operations during the above two periods.


The funds breakdown for 2021 and 2022 is shown in note 11.


**Wheatridge Gospel Hall Trust**


**(Registration number: 1159656)  
Balance Sheet as at 5 April 2022**

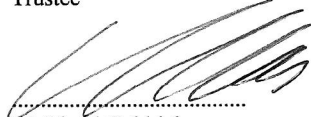
	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	6	2,570,640	2,640,535
<b>Current assets</b>			
Debtors	7	29,249	23,576
Cash at bank and in hand	8	<u>156,685</u>	<u>102,231</u>
		185,934	125,807
<b>Creditors: Amounts falling due within one year</b>	9	<u>(2,606)</u>	<u>(3,794)</u>
<b>Net current assets</b>		<u>183,328</u>	<u>122,013</u>
<b>Total assets less current liabilities</b>		2,753,968	2,762,548
<b>Creditors: Amounts falling due after more than one year</b>	10	<u>(60,000)</u>	<u>(132,000)</u>
<b>Net assets</b>		<u>2,693,968</u>	<u>2,630,548</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>2,693,968</u>	<u>2,630,548</u>
<b>Total funds</b>	11	<u>2,693,968</u>	<u>2,630,548</u>

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

  
.....  
Mr Robert Jenner  
Trustee

  
.....  
Mr William Harris  
Trustee

  
.....  
Mr Nigel Freeman  
Trustee

  
.....  
Mr Lloyd Coldrick  
Trustee

The notes on pages 10 to 17 form an integral part of these financial statements.  
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## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2022

#### 1 Accounting policies

##### Statement of compliance

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 (£).

##### Basis of preparation

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).

##### Income and endowments

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 ABC 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.

##### Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

##### 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.

##### 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.

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2022

#### 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.

#### Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold buildings	2% straight line
Fixture & Fittings	20% reducing balance

#### Fund structure

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

#### 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. 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.

#### 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)

#### Wages & Salaries

There are no employees (2021: None)

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2022

#### 2 Income from donations and legacies

	Unrestricted funds		Total
	Designated	General	funds
	£	£	£
Donations and legacies;			
Donations - Gift aidable	-	64,288	64,288
Donations - Non Gift aid	-	90,971	90,971
ENF Funds	24,306	-	24,306
Gift aid reclaimed	-	16,072	16,072
Payroll Giving	-	2,189	2,189
<b>Total for 2022</b>	<b>24,306</b>	<b>173,520</b>	<b>197,826</b>
<b>Total for 2021</b>	<b>19,286</b>	<b>173,319</b>	<b>192,605</b>

#### 3 Investment income

	Unrestricted	Total
	funds	funds
	General	£
	£	£
Interest receivable and similar income;		
Interest receivable on bank deposits	11	11
<b>Total for 2022</b>	<b>11</b>	<b>11</b>
<b>Total for 2021</b>	<b>11</b>	<b>11</b>

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2022

#### 4 Net incoming/outgoing resources

Net Outgoing resources for the year include:

	2022	2021
	£	£
Repairs & maintenance	10,440	4,948
Insurance	2,583	1,801
Security	1,368	1,727
Water rates	32	-
Light & heat	17,624	11,531
Telephone	817	756
Postage and stationery	379	353
Legal and professional	3,420	3,420
Depreciation	69,895	69,930
Sundry expenses	1,158	226
Interments	-	(419)
Publicity Costs	-	204
Governance	2,740	964
Cost of donated services	13,526	10,956
Charitable donations	200	230
ENF support	9,875	20,550
Health & Safety	360	-
Total	<u>134,417</u>	<u>127,176</u>
<b>Cost of Donated Services</b>		

The Bridges Trust £3,184 (2021: £4,316)  
Carlton Gospel Hall Trust £2,921 (2021: £3,942)  
Ermin Gospel Hall Trust £7,421 (2021: £2,698)

Governance costs include £600 (2021: £600) in respect of independent examiner's fees.

#### 5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2022

#### 6 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 6 April 2021	<u>3,740,791</u>	<u>22,486</u>	<u>3,763,277</u>
At 5 April 2022	<u>3,740,791</u>	<u>22,486</u>	<u>3,763,277</u>
<b>Depreciation</b>			
At 6 April 2021	1,111,141	11,601	1,122,742
Charge for the year	<u>66,905</u>	<u>2,990</u>	<u>69,895</u>
At 5 April 2022	<u>1,178,046</u>	<u>14,591</u>	<u>1,192,637</u>
<b>Net book value</b>			
At 5 April 2022	<u>2,562,745</u>	<u>7,895</u>	<u>2,570,640</u>
At 5 April 2021	<u>2,629,650</u>	<u>10,885</u>	<u>2,640,535</u>

The Trust has 3 halls and the land registry numbers with their respective addresses are as follows:

- Title No : GR345439 , Address : The Royal British Legion, Vicarage Lane, Brockworth, Gloucester (GL3 4EZ)
- Title No : GR368003, Address : Meeting Hall at Sneedhams Green, Matson Lane, Matson, Gloucester
- Title No : GR72312, Address : 61 Wheatway, Abbeydale, Gloucester (GL4 5ET)

#### 7 Debtors

	2022 £	2021 £
Prepayments	1,905	1,630
Other debtors	<u>27,344</u>	<u>21,946</u>
	<u>29,249</u>	<u>23,576</u>

#### 8 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>156,685</u>	<u>102,231</u>

#### 9 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	106	1,294
Accruals	<u>2,500</u>	<u>2,500</u>
	<u>2,606</u>	<u>3,794</u>

**Wheatridge Gospel Hall Trust**

**Notes to the Financial Statements for the Year Ended 5 April 2022**

**10 Creditors: amounts falling due after one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other loans	<u>60,000</u>	<u>132,000</u>

**11 Funds**

	<b>Balance at 6 April 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 5 April 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	2,630,548	172,163	(123,174)	2,679,537
Designated	<u>-</u>	<u>24,306</u>	<u>(9,875)</u>	<u>14,431</u>
<b>Total funds</b>	<u>2,630,548</u>	<u>196,469</u>	<u>(133,049)</u>	<u>2,693,968</u>

	<b>Balance at 6 April 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 5 April 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
General	2,565,108	171,604	(104,900)	(1,264)	2,630,548
Designated	<u>-</u>	<u>19,286</u>	<u>(20,550)</u>	<u>1,264</u>	<u>-</u>
<b>Total funds</b>	<u>2,565,108</u>	<u>190,890</u>	<u>(125,450)</u>	<u>-</u>	<u>2,630,548</u>

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2022

#### 12 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 5 April 2022 £</b>
Tangible fixed assets	2,570,640	2,570,640
Current assets	185,934	185,934
Current liabilities	(2,606)	(2,606)
Creditors over 1 year	(60,000)	(60,000)
Total net assets	2,693,968	2,693,968
	<b>Unrestricted funds General £</b>	<b>Total funds at 5 April 2021 £</b>
Tangible fixed assets	2,640,535	2,640,535
Current assets	125,807	125,807
Current liabilities	(3,794)	(3,794)
Creditors over 1 year	(132,000)	(132,000)
Total net assets	2,630,548	2,630,548

#### 13 Analysis of net funds

	<b>At 6 April 2021 £</b>	<b>Financing cash flows £</b>	<b>At 5 April 2022 £</b>
Cash at bank and in hand	102,231	54,454	156,685
Net debt	102,231	54,454	156,685
	<b>At 6 April 2020 £</b>	<b>Financing cash flows £</b>	<b>At 5 April 2021 £</b>
Cash at bank and in hand	47,839	54,392	102,231
Net debt	47,839	54,392	102,231

#### 14 Related party transactions

During this year, £72,000 of loans were repaid to The Doouss Charitable Trust, of which Mr Nicholas Doouss (a Trustee of Wheatridge Gospel Hall Trust) is also a Trustee. Interest free loans still outstanding from The Doouss Charitable Trust amounted to £60,000 as at 5th April 2022.

During the year, the aggregate donations received from trustees and related parties were £54,540.

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2022

#### 15 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Accountancy fees		
Fees paid to Accountants	2,740	2,740
Legal fees	3,420	3,420
<b>Total for 2022</b>	<b>6,160</b>	<b>6,160</b>
<b>Total for 2021</b>	<b>4,384</b>	<b>4,384</b>

#### 16 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

**WHEATRIDGE GOSPEL HALL TRUST**

England & Wales - Charity number 1159656

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# Accounts

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Charity registration number: 1159656

# Wheatridge Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2021

# **Wheatridge Gospel Hall Trust**

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## **Wheatridge Gospel Hall Trust**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr Nicholas Doouss
<b>Treasurer</b>	Mr William Harris
<b>Trustees</b>	Mr Nicholas Doouss Mr Nicholas Ponsford Mr Robert Jenner Mr William Harris
<b>Principal Office</b>	Greenways House Stroud Road Brookthorpe Gloucester GL4 0UJ
<b>Charity Registration Number</b>	1159656
<b>Independent Examiner/Accountant</b>	Chris Pittock Hinton Abbott Accountants 2 Kingsdown Orchard Hyde Road Swindon Wiltshire SN2 7RR

## **Wheatridge Gospel Hall Trust**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the Trust Deed and applicable law.

#### **Trustees**

Mr Nicholas Doouss

Mr Patrick Hill (resigned 30 September 2020)

Mr Nicholas Ponsford

Mr Robert Jenner

Mr William Harris

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

The Wheatridge Gospel Hall Trust is constituted by a Deed of Trust dated 7th November 1978, amended by various Deeds and most recently by Deed of Variation dated on 19th August 2014. The Trust was registered with the Charity Commission for England and Wales on 17th December 2014 under Charity Registration Number: 1159656.

##### ***Recruitment and appointment of 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 5 April 2021 (2020: £nil).

##### ***Induction and training of trustees***

The Trust operates Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

##### **Wider Network**

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Trust has connections with Ermin Gospel Hall Trust, The Bridges Trust and Carlton Gospel Hall Trust and also pays expenses on behalf of these trusts.

##### **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.

## **Wheatridge Gospel Hall Trust**

### **Trustees' Report**

#### **Objectives and activities**

##### ***Objects 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.

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

The Trust provides and maintains Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - [www.plymouthbrethrenchristianchurch.org](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

The gospel halls remained closed for the whole of the 20/21 financial year to minimise the spread of Covid-19, all services were conducted via video conference. All buildings owned by the trust were maintained and heated to prevent any deterioration.

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

##### **Plans for future periods**

The Trust plans open the Gospel Halls again once safe to do so and government regulations allow. 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. Surplus funds are being set aside for the refurbishment or redevelopment of the Vicarage Lane site.

##### **Meetings**

As noted above, regular meetings were suspended during 20/21.

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 preaching, 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 hall and visitors are free to help themselves.

## **Wheatridge Gospel Hall Trust**

### **Trustees' Report**

#### **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 and bibles 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 work with Rapid Relief Team (Charity Registration No: 1161586) to support local needs. The trust also donated items to Gloucestershire Bundles (Registered Charity Number 1172833), a local charity that provides emergency packs of toiletries, clothing and equipment to pregnant women and families with children up to the age of 16, who find themselves in crisis situations.

During the year members of the congregation assisted with the Rapid Relief Team (Charity Registration No: 1161586) with distribution of Family Food Boxes to Gloucester YMCA (196 boxes per week through July 20 (4 consignments total), 13 boxes in December '20)

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 2021, the Trust had a surplus of £65,440 of incoming resources over resources expended. Total voluntary income received this year was £192,605 compared to £180,607 in the previous year.

All funds held were unrestricted funds.

## Wheatridge Gospel Hall Trust


### Trustees' Report

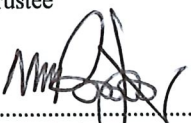
#### *Policy on reserves*


The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The Trustees aim for the charity to hold approximately £20,000 in current account to meet the day to day expenses, plus an allowance for urgent repairs and capital expenses. The Trustees will endeavour not to set aside funds unnecessarily. Free reserves accumulated in excess of the minimum will be used at the discretion of the trustees for the strategic development of Wheatridge Gospel Hall Trust. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal.


Free reserves at the year end were £122,013.

The annual report was approved by the trustees of the charity on .....<sup>25/1/22</sup>..... and signed on its behalf by:

  
.....  
Mr Nicholas Doouss  
Trustee

  
.....  
Mr Nicholas Ponsford  
Trustee

  
.....  
Mr Robert Jenner  
Trustee

  
.....  
Mr William Harris  
Trustee

## Wheatridge Gospel Hall Trust

### Statement of Trustees' Responsibilities

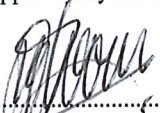
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

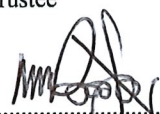
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity 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:

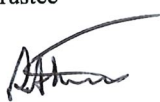
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- 
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 25/1/22 and signed on its behalf by:

  
.....  
Mr Nicholas Doouss  
Trustee

  
.....  
Mr Nicholas Ponsford  
Trustee

  
.....  
Mr Robert Jenner  
Trustee

  
.....  
Mr William Harris  
Trustee

## Wheatridge Gospel Hall Trust

### Independent Examiner's Report to the trustees of Wheatridge Gospel Hall Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2021 which are set out on pages 8 to 16.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Wheatridge Gospel Hall Trust you 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 Wheatridge Gospel Hall 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.

#### 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 Wheatridge Gospel Hall 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 accounting 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.



.....  
Chris Pittock

Hinton Abbott Accountants  
2 Kingsdown Orchard  
Hyde Road  
Swindon  
Wiltshire  
SN2 7RR

Date: 21/12/21 .....

## Wheatridge Gospel Hall Trust

### Statement of Financial Activities for the Year Ended 5 April 2021

	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies		192,605	192,605
Investment income	3	<u>11</u>	<u>11</u>
Total income		<u>192,616</u>	<u>192,616</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(127,176)</u>	<u>(127,176)</u>
Total expenditure		<u>(127,176)</u>	<u>(127,176)</u>
Net income		<u>65,440</u>	<u>65,440</u>
Net movement in funds		65,440	65,440
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>2,565,108</u>	<u>2,565,108</u>
Total funds carried forward	13	<u>2,630,548</u>	<u>2,630,548</u>
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Total 2020 £</b>
<b>Income and Endowments from:</b>			
Donations and legacies		180,607	180,607
Investment income	3	<u>11</u>	<u>11</u>
Total income		<u>180,618</u>	<u>180,618</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(116,742)</u>	<u>(116,742)</u>
Total expenditure		<u>(116,742)</u>	<u>(116,742)</u>
Net income		<u>63,876</u>	<u>63,876</u>
Net movement in funds		63,876	63,876
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>2,501,232</u>	<u>2,501,232</u>
Total funds carried forward	13	<u>2,565,108</u>	<u>2,565,108</u>


All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2020 and 2021 is shown in note 13.

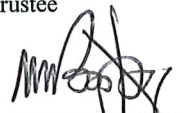
**Wheatridge Gospel Hall Trust**

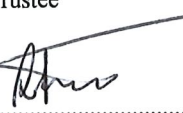
**(Registration number: 1159656)  
Balance Sheet as at 5 April 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	2,640,535	2,711,918
<b>Current assets</b>			
Debtors	9	23,576	13,028
Cash at bank and in hand	10	<u>102,231</u>	<u>47,839</u>
		125,807	60,867
<b>Creditors: Amounts falling due within one year</b>	11	<u>(3,794)</u>	<u>(3,677)</u>
<b>Net current assets</b>		<u>122,013</u>	<u>57,190</u>
<b>Total assets less current liabilities</b>		2,762,548	2,769,108
<b>Creditors: Amounts falling due after more than one year</b>	12	<u>(132,000)</u>	<u>(204,000)</u>
<b>Net assets</b>		<u>2,630,548</u>	<u>2,565,108</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>2,630,548</u>	<u>2,565,108</u>
<b>Total funds</b>	13	<u>2,630,548</u>	<u>2,565,108</u>

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 25.11.21 and signed on their behalf by:

  
.....  
Mr Nicholas Doouss  
Trustee

  
.....  
Mr Nicholas Vonsford  
Trustee

  
.....  
Mr Robert Jenner  
Trustee

  
.....  
Mr William Harris  
Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.  
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## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2021

#### 1 Accounting policies

##### Statement of compliance

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 (£).

##### Basis of preparation

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).

##### Income and endowments

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 ABC 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.

##### Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

##### 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.

##### 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.

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2021

#### 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.

#### Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold buildings	2% straight line
Fixture & Fittings	20% reducing balance

#### Fund structure

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.

#### 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, Wheatridge 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.

#### 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)

#### Wages & Salaries

There are no employees (2020: None)

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2021

#### 2 Income from donations and legacies

	Unrestricted funds		Total funds £
	Designated £	General £	
Donations and legacies;			
Donations - Gift aidable	-	43,775	43,775
Donations - Non Gift aid	-	116,135	116,135
ENF Funds	19,286	-	19,286
Gift aid reclaimed	-	10,944	10,944
Payroll Giving	-	2,465	2,465
<b>Total for 2021</b>	<u>19,286</u>	<u>173,319</u>	<u>192,605</u>
<b>Total for 2020</b>	<u>-</u>	<u>180,607</u>	<u>180,607</u>

#### 3 Investment income

	Unrestricted funds General £	Total funds £
	Interest receivable and similar income;	
Interest receivable on bank deposits	11	11
<b>Total for 2021</b>	<u>11</u>	<u>11</u>
<b>Total for 2020</b>	<u>11</u>	<u>11</u>

#### 4 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
	Accountancy fees	
Fees paid to Accountants	964	964
Legal fees	3,420	3,420
<b>Total for 2021</b>	<u>4,384</u>	<u>4,384</u>
<b>Total for 2020</b>	<u>3,150</u>	<u>3,150</u>

Governance costs include £600 (2019: £600) in respect of independent examiner's fees.

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2021

#### 5 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2021 £	2020 £
Repairs & maintenance	4,948	8,003
Insurance	1,801	2,541
Security	1,727	1,232
Water rates	-	761
Light & heat	11,531	18,792
Telephone	756	506
Postage and stationary	353	1,304
Legal and professional	3,420	2,130
Depreciation	69,930	69,519
Sundry expenses	226	390
Interments	(419)	533
Publicity Costs	204	-
Governance	964	1,020
Cost of donated services	10,956	10,011
Charitable donations	230	-
ENF support	20,550	-
Total	<u>127,176</u>	<u>116,742</u>
<b>Cost of Donated Services</b>		

The Bridges Trust £4,316 (2020: £3,326)

Carlton Gospel Hall Trust £3,942 (2020:3,062)

Ermin Gospel Hall Trust £2,698 (2020: £3,623)

#### 6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2021

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 6 April 2020	3,743,445	21,286	3,764,731
Additions	<u>(2,654)</u>	<u>1,200</u>	<u>(1,454)</u>
At 5 April 2021	<u>3,740,791</u>	<u>22,486</u>	<u>3,763,277</u>
<b>Depreciation</b>			
At 6 April 2020	1,044,237	8,576	1,052,813
Charge for the year	<u>66,904</u>	<u>3,025</u>	<u>69,929</u>
At 5 April 2021	<u>1,111,141</u>	<u>11,601</u>	<u>1,122,742</u>
<b>Net book value</b>			
At 5 April 2021	<u>2,629,650</u>	<u>10,885</u>	<u>2,640,535</u>
At 5 April 2020	<u>2,699,208</u>	<u>12,710</u>	<u>2,711,918</u>

The Trust has 3 halls and the land registry numbers with their respective addresses are as follows:

- Title No : GR345439 , Address : The Royal British Legion, Vicarage Lane, Brockworth, Gloucester (GL3 4EZ)
- Title No : GR368003, Address : Meeting Hall at Sneedhams Green, Matson Lane, Matson, Gloucester
- Title No : GR72312, Address : 61 Wheatway, Abbeydale, Gloucester (GL4 5ET)

#### 9 Debtors

	2021 £	2020 £
Prepayments	1,630	2,025
Other debtors	<u>21,946</u>	<u>11,003</u>
	<u>23,576</u>	<u>13,028</u>

#### 10 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>102,231</u>	<u>47,839</u>

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2021

#### 11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	1,294	1,517
Accruals	2,500	2,160
	3,794	3,677

#### 12 Creditors: amounts falling due after one year

	2021 £	2020 £
Other loans	132,000	204,000

#### 13 Funds

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2021 £
<b>Unrestricted funds</b>					
General	2,565,108	171,604	(104,900)	(1,264)	2,630,548
Designated	-	19,286	(20,550)	1,264	-
<b>Total funds</b>	<b>2,565,108</b>	<b>190,890</b>	<b>(125,450)</b>	<b>-</b>	<b>2,630,548</b>
	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Balance at 5 April 2020 £	
<b>Unrestricted funds</b>					
General	2,501,232	179,386	(115,510)	2,565,108	

#### 14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 April 2021 £
Tangible fixed assets	2,640,535	2,640,535
Current assets	125,807	125,807
Current liabilities	(3,794)	(3,794)
Creditors over 1 year	(132,000)	(132,000)
Total net assets	2,630,548	2,630,548

## Wheatridge Gospel Hall Trust

### Notes to the Financial Statements for the Year Ended 5 April 2021

	<b>Unrestricted funds General £</b>	<b>Total funds at 5 April 2020 £</b>
Tangible fixed assets	2,711,918	2,711,918
Current assets	60,867	60,867
Current liabilities	(3,677)	(3,677)
Creditors over 1 year	<u>(204,000)</u>	<u>(204,000)</u>
Total net assets	<u><u>2,565,108</u></u>	<u><u>2,565,108</u></u>

#### 15 Analysis of net funds

	<b>At 6 April 2020 £</b>	<b>At 5 April 2021 £</b>	
Cash at bank and in hand	<u>47,839</u>	<u>47,839</u>	
Net debt	<u>47,839</u>	<u>47,839</u>	
	<b>At 6 April 2019 £</b>	<b>Financing cash flows £</b>	<b>At 5 April 2020 £</b>
Cash at bank and in hand	<u>38,599</u>	<u>9,240</u>	<u>47,839</u>
Net debt	<u>38,599</u>	<u>9,240</u>	<u>47,839</u>

#### 16 Related party transactions

During this year, £72,000 of loans were repaid to The Doouss Charitable Trust, of which Mr Nicholas Doouss (a Trustee of Wheatridge Gospel Hall Trust) is also a Trustee. Interest free loans still outstanding from The Doouss Charitable Trust amounted to £132,000 as at 5th April 2021.

During the year, the aggregate donations received from trustees and related parties were £4,845.