

Charity Registration No: 1161969

**Springfield Gospel Trust**  
**Report of the trustees and**  
**unaudited financial statements**  
**Year ended 5 April 2023**

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Springfield Gospel Trust

Reference and administrative information  
For the year ended 5 April 2023

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<b>Charity name</b>	Springfield Gospel Trust
<b>Registered charity number</b>	1161969
<b>Trustees</b>	Nick Clarke (Chair) Ian King Edwin Kerkham Russell Wickland Hamish Penson
<b>Treasurer</b>	Hamish Penson
<b>Principal address</b>	The Gospel Hall Nyton Road Aldingbourne PO20 3TX
<b>Independent examiner</b>	Z Derbak Independent Examiners Limited Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF
<b>Bankers</b>	Cater Allan Private Bank Bridle Road Bootle L30 4GB

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 10-11 and comply with the Trust Deed and applicable law.

## **Structure, governance and management**

### **Governing document**

The Charity is an unincorporated trust constituted by a Deed of Trust dated 22 June 2004, most recently amended by Deed of Variation dated 28 February 2014. The Trust was registered with the Charity Commission for England and Wales on 3 June 2015 under Charity Registration Number: 1161969.

### **Recruitment and appointment of new trustees**

The names of the Trustees who 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 2023 (2022: £nil).

The Trust operates 2 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

### **Wider network**

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

### **Risk management**

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

### **Objectives and activities**

#### **Objectives and aims**

The 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.

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

The Trust's main achievement this year has been an increased programme of opening the halls to the congregation and visitors when compared to the past two years, and encouraging good works by them which benefit the wider community, as described below.

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

### **Plans for Future Periods**

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

### **Meetings**

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 40 and 800 people normally attend these occasions.

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

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

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

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

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

In addition to street preaching, members of the congregation have participated in packing personal hygiene kits for the Rapid Relief Team, which have been distributed to Front-line emergency services in the UK, and to displaced persons in Ukraine, amongst other causes. The Rapid Relief Team is a separate charity with aligned charitable purpose and we are very pleased to encourage our congregation to support their work.

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.

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## **Financial review**

### **Financial position**

In the year ended 5 April 2023, the Trust had a deficit of £27,335 incoming resources over resources expended. This is mainly attributable to non-monetary items such as depreciation of fixed assets which totalled £102,724 in this financial year. Total voluntary income received this year was £158,007 compared to £115,013 in the previous year.

All funds held were unrestricted funds.

### **Reserves policy**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining a reserve equivalent to 6 months running costs, which is estimated at £42,500. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves at the year end were £177,553. This figure represents the net current assets held. The Trust is holding a slight accumulation of funds in view of anticipated capital expenditure.

**Statement of Trustees' responsibilities**


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

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

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

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

On behalf of the Board:

  
.....  
Mr H Penson  
Trustee

Date: 26 JANUARY 2024



Springfield Gospel Trust

Independent examiner's report to the trustees  
For the year ended 5 April 2023

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

#### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

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

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


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

#### **INDEPENDENT EXAMINER'S STATEMENT**

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

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

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

Signed: 

Date: 27.01.2024

Zita Derbak MAAT AATQB  
Independent Examiners Limited  
Unit 2 The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

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Springfield Gospel Trust

Statement of Financial Activities  
For the year ended 5 April 2023

		Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Notes						
<b>Income and endowments from:</b>						
<b>Donations</b>						
	Contributions from the congregation	132,116	2,805	0	134,921	114,671
	Gift Aid donations	14,415	0	0	14,415	0
	Income tax refunds - on current year donations	3,604	0	0	3,604	0
	Income tax refunds - on prior year/s donations	2,517	0	0	2,517	0
	Contributions to running costs	0	0	0	0	342
	Contributions to conference costs	2,550	0	0	2,550	0
<b>Investments</b>						
<b>Other</b>						
		6,158	0	0	6,158	0
<b>Total</b>		<b>161,360</b>	<b>2,805</b>	<b>0</b>	<b>164,165</b>	<b>115,013</b>
<b>Expenditure on:</b>						
<b>Charitable activities</b>						
	Meeting rooms - running costs	5 61,230	0	0	61,230	41,553
	Meeting rooms - depreciation	5 102,724	0	0	102,724	102,695
	Other charitable expenditure	5 0	3,300	0	3,300	7,950
	Cost of donated services	4 23,382	0	0	23,382	9,400
<b>Raising Funds</b>						
	Loan interest and bank charges	0	0	0	0	0
<b>Governance</b>						
	Independent Examiners Fees	5 864	0	0	864	834
<b>Other</b>						
	Loss on sale of fixed asset held for charity's own use	0	0	0	0	0
<b>Total</b>		<b>188,200</b>	<b>3,300</b>	<b>0</b>	<b>191,500</b>	<b>162,432</b>
<b>Net income/(expenditure)</b>		<b>-26,840</b>	<b>-495</b>	<b>0</b>	<b>-27,335</b>	<b>-47,419</b>
	Gains/(losses) on revaluation of fixed assets	0	0	0	0	0
<b>Net movement in funds</b>		<b>-26,840</b>	<b>-495</b>	<b>0</b>	<b>-27,335</b>	<b>-47,419</b>
<b>Reconciliation of funds:</b>						
	Total funds brought forward	1,381,711	495	0	1,382,206	1,429,625
<b>Total funds carried forward</b>		<b>1,354,871</b>	<b>0</b>	<b>0</b>	<b>1,354,871</b>	<b>1,382,206</b>

The notes on pages 12 to 17 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Springfield Gospel Trust

Balance Sheet  
As at 5 April 2022

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	6	<u>1,177,318</u>	<u>1,279,705</u>
<b>Current assets</b>			
Debtors:			
Gift aid tax recoverable		6,121	80
Cash at bank and in hand		<u>172,296</u>	<u>103,255</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:			
Accruals and deferred income		864	834
Net current assets		<u>177,553</u>	<u>102,501</u>
<b>Total assets less current liabilities</b>		1,354,871	1,382,206
Creditors: amounts falling due after more than one year:			
Loans		0	0
<b>Net assets</b>		<u><u>1,354,871</u></u>	<u><u>1,382,206</u></u>
<b>Funds</b>			
Unrestricted income fund		1,354,871	1,381,711
Unrestricted designated fund		0	495
Restricted fund		0	0
<b>Total unrestricted funds</b>	9	<u><u>1,354,871</u></u>	<u><u>1,382,206</u></u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Springfield Gospel Trust on 26 JANUARY 2024 signed on their behalf by:



Mr H Penson  
Trustee

The notes on pages 12 to 17 form part of these financial statements

**1. Accounting policies**

**1.1 Basis of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Practice.

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

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

**1.2 Income**

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

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

Investment income is accounted for on a receivable basis.

**1.3 Expenditure**

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

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

**1.4 Governance and support costs**

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

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1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £250 are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	3.33% straight line
Improvements to property	8.33% straight line
Fixtures and Fittings	8.33% straight line

1.6 Taxation

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

1.7 Funds

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

The designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. There is one unrestricted designated fund that was established by the trustees in the previous financial year, the Emergency Needs Fund, which was created to provide 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.

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

1.8 Preparation of consolidated financial statements

The income of the group does not exceed the threshold of £1million and therefore there is no requirement to prepare group accounts. Further details of the subsidiary are given in note 7.

1.9 Going concern

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

1.10 Significant estimates and judgements

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

**2 Trustees' remuneration and expenses**

No trustees received any remuneration or other benefits from an employment with the charity. Two trustees was reimbursed a total of £3,413, and one related party was reimbursed for goods and services purchased on behalf of the Trust in the value of £1,200 (2022: One trustees was reimbursed £4,147).

**3 Wages and salaries**

There are no employees (2022: none).

**4 Donated services**

<i>Donated to:</i>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Chalcraft Gospel Hall Trust	23,382	9,400
	<u>23,382</u>	<u>9,400</u>

**5 Resources expended**

	<b>Meeting rooms</b>	<b>Other charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Direct costs</b>				
- Donations and Gifts	0	3,300	3,300	7,950
- Alarm and Fire Safety	2,348	0	2,348	3,236
- Repairs and Maintenance	12,030	0	12,030	25,748
- Electrical and Lighting Costs	17,251	0	17,251	0
- Janitorial and Cleaning	6,827	0	6,827	1,543
- Insurance	2,250	0	2,250	2,098
- Utilities and Water	0	0	0	6,296
- Telephone	717	0	717	590
- Conference	2,613	0	2,613	0
- Covid Test kits	11,275	0	11,275	0
- Legal and Professional Costs	3,768	0	3,768	1,778
- Bibles and Tracts	1,750	0	1,750	0
- Equipment and Software	401	0	401	264
	<u>61,230</u>	<u>3,300</u>	<u>64,530</u>	<u>49,503</u>
- Depreciation	<u>102,724</u>	<u>0</u>	<u>102,724</u>	<u>102,695</u>
<b>Support costs</b>				
- Administration and Sundry	0	0	0	0
<b>Governance</b>				
- Independent Examiner Fees	864	0	864	834
	<u>164,818</u>	<u>3,300</u>	<u>168,118</u>	<u>153,032</u>

**6. Tangible Fixed Assets**

	Freehold Property and Improvements £	Freehold Land £	Furniture, Equipment fixtures & fittings £	Total £
<b>Cost</b>				
Brought forward at 06-Apr-22	1,745,098	22,304	191,145	1,960,189
Additions	0	0	0	337
Disposals	0	0	0	0
<b>At 5 April 2023</b>	<b>1,745,098</b>	<b>22,304</b>	<b>191,145</b>	<b>1,960,526</b>
<b>Depreciation</b>				
Brought forward at 06-Apr-22	517,695	0	162,378	680,484
Disposals	0	0	0	0
Charge for the year	86,630	0	15,929	102,724
<b>At 5 April 2023</b>	<b>604,325</b>	<b>0</b>	<b>178,307</b>	<b>783,208</b>
<b>Net book value At 5 April 2023</b>	<b>1,140,773</b>	<b>22,304</b>	<b>12,838</b>	<b>1,177,318</b>
<b>At 5 April 2022</b>	<b>1,227,403</b>	<b>22,304</b>	<b>28,767</b>	<b>1,279,705</b>

**Property Details:**

Land registry titles of the above properties held are WSX305125 and WSX199813.

**7. Fixed Asset Investments****Shares in group undertakings**  
£**COST**

At 6 April 2022 and 5 April 2023 4

**SUBSIDIARY UNDERTAKINGS**

The following were subsidiary undertakings of the charity:

Name	Holding
BGH Construction Limited	100%

The aggregate of the share capital and reserves as at 5 April 2023 and the profit or loss for the period ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/ (loss) £
BGH Construction Limited	4	0

**8 Analysis of net assets between funds****8.1** Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,177,318	0	1,177,318
Current assets	178,417	0	178,417
Current liabilities	-864	0	-864
<b>Total funds</b>	<b><u>1,354,871</u></b>	<b><u>0</u></b>	<b><u>1,354,871</u></b>

**8.2** Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,279,705	0	1,279,705
Current assets	103,335	0	103,335
Current liabilities	-834	0	-834
<b>Total funds</b>	<b><u>1,382,206</u></b>	<b><u>0</u></b>	<b><u>1,382,206</u></b>

**9 Movement in funds****9.1** Current year

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Transfers between funds £	Balance at 5 April 2023 £
Restricted funds	0	0	0	0	0	0
Unrestricted general funds	1,381,711	158,555	-188,200	0	0	1,352,066
Unrestricted designated funds	495	2,805	-3,300	0	0	0
<b>Total funds</b>	<b><u>1,382,206</u></b>	<b><u>161,360</u></b>	<b><u>-191,500</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>1,352,066</u></b>

**9.2** Prior year

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Transfers between funds £	Balance at 5 April 2022 £
Restricted funds	0	0	0	0	0	0
Unrestricted general funds	1,422,780	113,413	-154,482	0	0	1,381,711
Unrestricted designated funds	6,845	1,600	-7,950	0	0	495
<b>Total funds</b>	<b><u>1,429,625</u></b>	<b><u>115,013</u></b>	<b><u>-162,432</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>1,382,206</u></b>



**10 Transactions with related parties**

(i) Loans

During the financial year end 5 April 2023 the Trust did not enter into any loan arrangements with trustees or related parties.

(ii) Services

During the financial year end 5 April 2023, The Trust did not pay anything to any trustees or related parties for services rendered or supplies procured (2022: £ Nil)

Aggregate donations without conditions totalling £25,535 were received from Trustees and Related Parties during the year.

(iii) Wholly owned subsidiary

A detailed review of transactions with our subsidiary BGH Construction revealed an old sum owing since 2007 relating to a completion surplus on the construction of the gospel hall at Nyton Road. This sum of £6,158 has been repaid during the current year.

There have been no other related party transactions during this reporting period that require disclosure (2022: None).

**11 Volunteers**

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