

REGISTERED NUMBER: 1161979

NOTTINGHAM GOSPEL HALL TRUST

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 05 APRIL 2022

Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

NOTTINGHAM GOSPEL HALL TRUST
REPORT AND FINANCIAL STATEMENTS
CONTENTS

	Page
Reference and administrative information	2
Report of the Trustees	3 - 6
Report of the independent examiner	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10-13
Comparative statement of financial activities	14

NOTTINGHAM GOSPEL HALL TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 05 APRIL 2022

CHARITY NAME: Nottingham Gospel Hall Trust

REGISTERED CHARITY NUMBER: 1161979

TRUSTEES: Mr Kevin Ball
Mr Kevin Rogers
Mr Adrian Godwin

TREASURER: Mr Kevin Ball

PRINCIPAL ADDRESS: 28 Wakami Crescent
Chellaston
Derby
DE73 6XN

INDEPENDENT EXAMINER: Sandra Thurgood
FCCA FMAAT FPA BSc
3 Dells Lane
Biggleswade
Beds
SG18 8LP

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

NOTTINGHAM GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2022

The Trustees present their report along with the financial statements of the Charity for the year ended 05 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page nine 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 06 May 1982, most recently amended by Deed of Variation dated 08 August 2014. The Trust was registered with the Charity Commission for England and Wales on 03 June 2015 under Charity Registration Number: 1161979

Recruitment and appointment of new trustees

The Trustees who have served during the year and since the year end are set out on page 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 05 April 2022 (2021: £nil).

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

Wider network

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Charity also maintains particular links with Hillside Gospel Hall Trust, with which it shares members of its congregation, and who pays most of the trust expenses on its behalf.

Risk management

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Public benefit

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

Plans for future periods

With the commencement of lockdown restrictions in the UK the trust ceased using the hall it operates. During the financial year, restrictions were eased sufficiently to allow the congregation to use the gospel hall for the Lord's Supper (Communion). The use of the room was conducted in a manner which always complied with the government guidance, and the trust intends to continue using the room 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.

NOTTINGHAM GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2022

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 and in the schedules to the Trust Deed.

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 25 and 500 people normally attend these occasions.

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

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

Spreading the Gospel message and the life of a Christian

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

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

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

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

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

NOTTINGHAM GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2022

Funding

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

FINANCIAL REVIEW

Financial position

In the year ended 5 April 2022, the Trust had a deficit of incoming resources over resources expended. This was due to non-monetary adjustments such as depreciation. Total voluntary income received this year was £9,657 compared to £8,683 in the previous year. During the year there was a significant grant to Hillside Gospel Hall Trust due to the sale of a surplus property a substantial gain from the sale.

All funds held were unrestricted funds.

Reserves policy

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

Free reserves at the year end were £nil (2021: £nil).

NOTTINGHAM GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

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

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

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

On behalf of the board:

.....
Mr K Ball (Trustee)

.....
Date

REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF THE NOTTINGHAM GOSPEL HALL TRUST
FOR THE YEAR ENDED 05 APRIL 2022

I report to the trustees on my examination of the accounts of the Nottingham Gospel Hall Trust for the year ended 05 April 2022.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

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

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

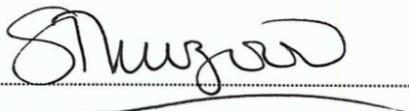
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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



Sandra Thurgood
FCCA FMAAT FPA BSc
3 Dells Lane
Biggleswade
Beds
SG18 8LP

11 November 2022

NOTTINGHAM GOSPEL HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 05 APRIL 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Profit on disposal of asset		243,310		243,310	
Donated services	4	9,657	-	9,657	8,684
Total		252,967	-	252,967	8,684
Expenditure on:					
<i>Charitable activities</i>					
Grants to other trusts		359,011		359,011	
Running meeting rooms	5	21,508	-	21,508	22,555
Total		380,519	-	380,519	22,555
Net income/(expenditure)		(127,552)	-	(127,552)	(13,871)
Net movement in funds		(127,552)	-	(127,552)	(13,871)
Reconciliation of funds					
Total funds brought forward		780,857	-	780,857	794,728
Total funds carried forward		653,305	-	653,305	780,857

The notes on pages 9 to 12 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

NOTTINGHAM GOSPEL HALL TRUST

BALANCE SHEET

AS AT 05 APRIL 2022

	Notes	2022	2021
		£	£
Fixed Assets			
Tangible assets	6	654,061	781,138
Current Assets			
Prepayments and accrued income		-	475
		-	475
Current liabilities			
Creditors: amounts falling due within one year:			
Accruals and deferred income		(756)	(756)
Net current assets		(756)	(281)
Total assets less current liabilities		653,305	780,857
Net assets		653,305	780,857
Funds			
Restricted funds		-	-
Unrestricted income fund		653,305	780,857
Total unrestricted funds	8	653,305	780,857

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

.....
Mr Kevin Ball

The notes on pages 9 to 12 form part of these financial statements

NOTTINGHAM GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2022

1. ACCOUNTING POLICIES

1.1 Basis of financial statements

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

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

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

1.2 Income

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

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

Investment income is accounted for on a receivable basis.

1.3 Expenditure

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

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

1.4 Governance and support costs

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

1.5 Tangible fixed assets and depreciation

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

Freehold buildings	2% straight line
Property improvements	4% 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.

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

1.8 Going concern

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

1.9 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.

NOTTINGHAM GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2022

2. **TRUSTEES' REMUNERATION AND EXPENSES**

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2021: None).

3. **WAGES AND SALARIES**

There are no employees (2021: none).

4. **DONATED SERVICES**

<i>Received from:</i>	Year ended 05 April 2022 £	Year ended 05 April 2021 £
Hillside Gospel Hall Trust	9,657	8,682

5. **RESOURCES EXPENDED**

	Meeting rooms £	Other charitable activities £	Year ended 05 April 2022 £	Year ended 05 April 2021 £
Direct costs				
Repairs and maintenance	6,134	-	6,134	4,431
Insurance	475	-	475	726
Water rates	560	-	560	294
Light and heat	2,208	-	2,208	2,134
Legal and professional	-	-	-	505
Security	-	-	-	480
Depreciation	11,375	-	11,375	13,229
Governance	756	-	756	756
	<u>21,508</u>	<u>-</u>	<u>21,508</u>	<u>22,555</u>

Governance costs include £180 (2021: £180) in respect of independent examiner's fees.

6. **TANGIBLE FIXED ASSETS**

	Freehold property - Dovecote Lane £	Property Improvements - Dovecote Lane £	Freehold property - Cyprus Avenue £	Freehold Property - Heanor Road £	Property Improvements - Heanor Road £
Cost					
At 06 April 2021	120,000	6,359	120,000	515,464	72,542
Additions	-	-	-	-	-
Disposals	(120,000)	(6,359)	-	-	-
At 05 April 2022	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>515,464</u>	<u>72,542</u>
Depreciation					
At 06 April 2021	9,600	1,057	9,600	25,044	7,926
Charge for the year	-	-	1,600	6,873	2,902
Depreciation on disposals	(9,600)	(1,057)	-	-	-
At 05 April 2022	<u>-</u>	<u>-</u>	<u>11,200</u>	<u>31,917</u>	<u>10,828</u>
Net book value					
At 05 April 2022	<u>-</u>	<u>-</u>	<u>108,800</u>	<u>483,547</u>	<u>61,714</u>
At 05 April 2021	<u>110,400</u>	<u>5,302</u>	<u>110,400</u>	<u>490,420</u>	<u>64,616</u>

NOTTINGHAM GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2022

TANGIBLE FIXED ASSETS - cont.

	Totals £
Cost	
At 06 April 2021	834,365
Additions	-
Disposals	(126,359)
At 05 April 2022	<u>834,365</u>
Depreciation	
At 06 April 2021	53,227
Charge for the year	11,375
Depreciation on disposals	(10,657)
At 05 April 2022	<u>53,945</u>
Net book value	
At 05 April 2022	<u>654,061</u>
At 05 April 2021	<u>781,138</u>

Property Details:

Land registry titles of the above property held are: NT56566, NT24141 and DY447229.

7. ANALYSIS OF NET ASSET BETWEEN FUNDS

7.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	654,061	-	654,061
Current assets	-	-	-
Current liabilities	(756)	-	(756)
Non-current liabilities	-	-	-
Total funds	<u>653,305</u>	<u>-</u>	<u>653,305</u>

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	781,138	-	781,138
Current assets	475	-	475
Current liabilities	(756)	-	(756)
Non-current liabilities	-	-	-
Total funds	<u>780,857</u>	<u>-</u>	<u>780,857</u>

8. MOVEMENT IN FUNDS

8.1. Current year

	Fund balance At 06 April 2021 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2022 £
Restricted funds	-	-	-	-	-
Unrestricted funds	780,857	252,967	(380,519)	-	653,305
Total funds	<u>780,857</u>	<u>252,967</u>	<u>(380,519)</u>	<u>-</u>	<u>653,305</u>

NOTTINGHAM GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2022

8.2. **Prior year**

	Fund balance At 06 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2021 £
Restricted funds	-	-	-	-	-
Unrestricted funds	794,728	8,684	(22,555)	-	780,857
Total funds	794,728	8,684	(22,555)	-	780,857

9. **TRANSACTIONS WITH RELATED PARTIES**

There are no transactions with related parties during the year that require disclosure.

10. **VOLUNTEERS**

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

NOTTINGHAM GOSPEL HALL TRUST

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 5 APRIL 2021

	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £
Income and endowments from:			
<i>Donations and legacies:</i>			
Donated services	44,292		44,292
Total	44,292	-	44,292
Expenditure on:			
<i>Charitable activities</i>			
Running meeting rooms	-	-	-
Total	-	-	-
Net income/(expenditure)	44,293	-	44,293
Net movement in funds	44,293	-	44,293
Reconciliation of funds			
Total funds brought forward	794,728	-	794,728
Total funds carried forward	839,021	-	839,021