

SILVERDALE GOSPEL HALL TRUST

England & Wales · Charity number 1166844

Details

Status Registered

Legal form Trust

Registered 2016-04-29

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

Contact

Address 2 Hatlex Hill
Hest Bank
Lancaster
LA2 6ET

Phone 07500012943

Email enquiries@silverdalegospelhalltrust.org

Activities

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

Activities: The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. The Gospel Hall is a base from which a large number of preachers operate to spread the Christian Gospel, in word and deed.

Classification

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

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£71,800	£127,921	-	-
2024-04-05	£56,082	£139,995	-	-
2023-04-05	£219,480	£134,187	-	-
2022-04-05	£193,914	£114,315	-	-
2021-04-05	£114,450	£37,409	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER LAWRENCE JAMES		2005-03-15
EDWARD EAGLE		2020-01-04
JULIEN HARRISON		2005-03-15
OLIVER MUCKLE WHILEY		2005-03-15
TIMOTHY FRITZ DEVENISH		2005-03-15

SILVERDALE GOSPEL HALL TRUST

England & Wales - Charity number 1166844

Accounts

Charity registration number 1166844 (England and Wales)

SILVERDALE GOSPEL HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

SILVERDALE GOSPEL HALL TRUST

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SILVERDALE GOSPEL HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr O M Whiley - Chair Mr T F Devenish Mr J Harrison Mr C L James Mr E Eagle
Charity number	1166844
Principal address	2 Hatlex Hill Hest Bank Lancaster Lancashire LA2 6ET
Independent examiner	Champion Allwoods Limited 2nd Floor Refuge House 33-37 Watergate Row Chester CH1 2LE
Bankers	National Westminster Bank PLC 113 Dalton Road Barrow-in-Furness LA14 1WY
Trustees holding title to assets held within the Trust	Mr O M Whiley Mr T F Devenish MR C L James Mr J Harrison Mr E Eagle

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their report and financial statements for the year ended 5 April 2025.

Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity registration number: 1166844. The registered office is 2 Hatlex Hill, Hest Bank, Lancaster, LA2 6ET.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)".

Objectives and activities

The Trust has the following charitable purposes:

- 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") whose core doctrine and whose proper practices in furtherance of some of the aspects of that core doctrine ("Faith in Practice") is summarised in the two Schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 18 August 2014.
- Any other charitable purposes connected with Brethren.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Details of the public benefit activities undertaken by the trust are included in the annex to these financial statements.

Main Activities

The Trust provides and maintains one gospel hall for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website www.plymouthbrethrenchristianchurch.org.

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Depending on the particular meeting, between 40 and 340 people normally attend these occasions. There is a structured weekly schedule of meetings held in one or more of the gospel halls.

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Spreading the Gospel Message

The Gospel Hall is a base from which a large number of preachers operate to spread the Christian gospel, in word and deed. Gospel tracts are provided free of charge by the Trust to such preachers. Many of them also preach the Christian gospel on the streets of Lancaster most weeks of the year.

In addition to street preaching, the trust also distributes gospel tracts and bibles together with a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

Members of the congregation supported the outreach work of a separate charity, the Rapid Relief team, by providing volunteers to help with the distribution of food boxes.

Visitors

The services and meetings are attended by the regular congregation and many of the services are open to other visitors who are properly disposed. The notice board outside the Hall welcomes visitors and displays times of Gospel Preachings along with a telephone number for those seeking further information or help. Gospel Tracts, which are distributed daily, also display this information.

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

The life of a Christian

The following points are an extract from Schedule 1 of the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to public benefit;

- 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-S).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).

Volunteers

Silverdale 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.

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Financial review

In the year ended 5 April 2025, the Trust had a deficit of £56,121 (2024 - £83,913) incoming resources over resources expended. This was due to non-monetary items such as depreciation. Total voluntary income received this year was £71,800 (2024 - £56,082). All funds held were unrestricted funds.

Gifts totalling £13,621 were made during this year (2024: £15,709).

Reserves policy

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 would accept a reserve policy at the end of the 2024/25 period of £30,000 to be adequate. This is reviewed at the end of each financial period. At the year end, the Trust has £39,813 (2024: £30,925) free reserves and as such, the reserves policy is being met. 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 from the congregation. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters.

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift aid is also claimed on relevant gifts.

Risk management

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The Trust plans to continue all the current activities.

Structure, governance and management

Governing document

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

The Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity Registration Number: 1166844

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Recruitment and appointment of new trustees

Trustees are selected according to their experience in specialised fields and are expected to use that experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2025 (2024: £nil).

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr O M Whiley - Chair
Mr T F Devenish
Mr J Harrison
Mr C L James
Mr E Eagle

Organisational structure

All major decisions, including those of a financial nature are made by the Board of Trustees at their regular meetings, which are held at monthly intervals. More minor decisions may be made by individual Trustees in their particular field of responsibility.

Mr T Devenish is the Treasurer for the Trust.

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 Cross Hill Gospel Hall Trust to whom it provides support and shares members of its congregation.

The trustees' report was approved by the Board of Trustees.



.....
Mr T F Devenish
Trustee
Dated: 26th January 2026

SILVERDALE GOSPEL HALL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 5 APRIL 2025

The trustees are responsible for preparing the Trustees' Report 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 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 trust and of the incoming resources and application of resources of the trust for that year.

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 operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust 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.



.....
Mr T F Devenish

Trustee

Dated: 26th January 2026

SILVERDALE GOSPEL HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SILVERDALE GOSPEL HALL TRUST

I report to the trustees on my examination of the financial statements of Silverdale Gospel Hall Trust (trust) for the year ended 5 April 2025.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Susan Harris MA ACA

Champion Allwoods Limited

2nd Floor Refuge House

33-37 Watergate Row

Chester

CH1 2LE

Date: 28 January 2026

SILVERDALE GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	71,800	56,082
Total income		71,800	56,082
Expenditure on:			
Charitable activities	3	127,921	139,995
Total expenditure		127,921	139,995
Net expenditure and movement in funds		(56,121)	(83,913)
Reconciliation of funds:			
Fund balances at 6 April 2024		4,023,509	4,107,422
Fund balances at 5 April 2025		3,967,388	4,023,509

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10-16 form part of these financial statements.

SILVERDALE GOSPEL HALL TRUST

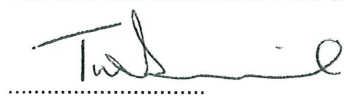
BALANCE SHEET

AS AT 5 APRIL 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	9		3,927,575		3,992,584
Current assets					
Debtors	10	3,383		3,470	
Cash at bank and in hand		42,020		32,412	
		<u>45,403</u>		<u>35,882</u>	
Creditors: amounts falling due within one year	11	<u>(5,590)</u>		<u>(4,957)</u>	
Net current assets			<u>39,813</u>		<u>30,925</u>
Total assets less current liabilities			<u><u>3,967,388</u></u>		<u><u>4,023,509</u></u>
The funds of the trust					
Unrestricted funds			<u>3,967,388</u>		<u>4,023,509</u>
			<u><u>3,967,388</u></u>		<u><u>4,023,509</u></u>

The notes on pages 10-16 form part of these financial statements.

The financial statements were approved by the trustees on 13th January 2026



Mr T F Devenish
Trustee

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

The charity is controlled by a deed of trust and constitutes an un-incorporated charity.

Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity registration number: 1166844. The registered office is 2 Hatlex Hill, Hest Bank, Lancaster, LA2 6ET.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

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 Silverdale 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.

1.5 Expenditure

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

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

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the trust and costs related to statutory requirements. Governance and support costs are all attributable to meeting rooms.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2% straight line
Fixtures and fittings	10% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations and gifts	71,800	56,033
Payroll giving	-	49
	<u>71,800</u>	<u>56,082</u>

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations and gifts		
Non Gift Aid donations	71,800	56,033
	<u>71,800</u>	<u>56,033</u>

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

3 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Depreciation and impairment	66,054	65,992
Utilities	25,166	25,153
Repairs and maintenance	8,518	17,455
Telephone	1,706	1,485
Insurance	3,824	2,815
COVID-19 Test Kits	-	6,589
Other donations and gifts	1,642	2,812
Donated services to Cross Hill Gospel Hall Trust	11,979	12,897
Training costs	1,425	-
	<u>120,314</u>	<u>135,198</u>
Share of support and governance costs (see note 6)		
Support	4,523	1,563
Governance	3,084	3,234
	<u>127,921</u>	<u>139,995</u>
Analysis by fund		
Unrestricted Funds - General	<u>127,921</u>	<u>139,995</u>

4 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,084	3,234
Depreciation of owned tangible fixed assets	66,054	65,992
	<u>69,138</u>	<u>69,226</u>

5 Support costs allocated to activities

	2025	2024
	£	£
Support Costs	4,523	1,563
Governance costs	3,084	3,234
	<u>7,607</u>	<u>4,797</u>
Analysed between:		
Charitable activities	<u>7,607</u>	<u>4,797</u>

Governance costs includes payments to the accountants of £3,084 (2024 - £2,940) for independent examination fees.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

Silverdale 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.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Freehold buildings £	Fixtures and fittings £	Total £
Cost			
At 6 April 2024	4,189,007	2,124	4,191,131
Additions	-	1,047	1,047
At 5 April 2025	4,189,007	3,171	4,192,178
Depreciation and impairment			
At 6 April 2024	197,341	1,208	198,549
Depreciation charged in the year	65,781	273	66,054
At 5 April 2025	263,122	1,481	264,603
Carrying amount			
At 5 April 2025	3,925,885	1,690	3,927,575
At 5 April 2024	3,991,667	917	3,992,584

The carrying value of land included in land and buildings comprises:

	2025 £	2024 £
Freehold	900,000	900,000

Included in freehold land and buildings is a property with the Land Registry title number: LAN227459.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

10 Debtors		2025	2024
		£	£
Amounts falling due within one year:			
Prepayments and accrued income		3,383	3,470
		<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year		2025	2024
		£	£
Other creditors		3,084	2,940
Accruals and deferred income		2,506	2,017
		<u> </u>	<u> </u>
		<u>5,590</u>	<u>4,957</u>

12 Movement in funds	Movement in funds			Movement in funds			
	Balance at	Incoming	Resources	Balance at	Incoming	Resources	Balance at
	6 April 2023	resources	expended	6 April 2024	resources	expended	5 April 2025
	£	£	£	£	£	£	£
Unrestricted Funds	4,107,422	56,082	(139,995)	4,023,509	71,800	(127,921)	3,967,388
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>4,107,422</u>	<u>193,914</u>	<u>(114,315)</u>	<u>4,023,509</u>	<u>71,800</u>	<u>(127,921)</u>	<u>3,967,388</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Analysis of net assets between funds		Unrestricted funds
		2025
		£
At 5 April 2025:		
Tangible assets		3,927,575
Current assets/(liabilities)		39,813
		<u> </u>
		<u>3,967,388</u>

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

13 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024 £
At 5 April 2024:	
Tangible assets	3,992,584
Current assets/(liabilities)	30,925
	<hr/>
	4,023,509
	<hr/> <hr/>

14 Related party transactions

During the year the trust received unconditional donations from trustees and other related parties of £Nil (2024: £9,000).

Silverdale Gospel Hall Trust Public Benefit Activity

2024 - 2025

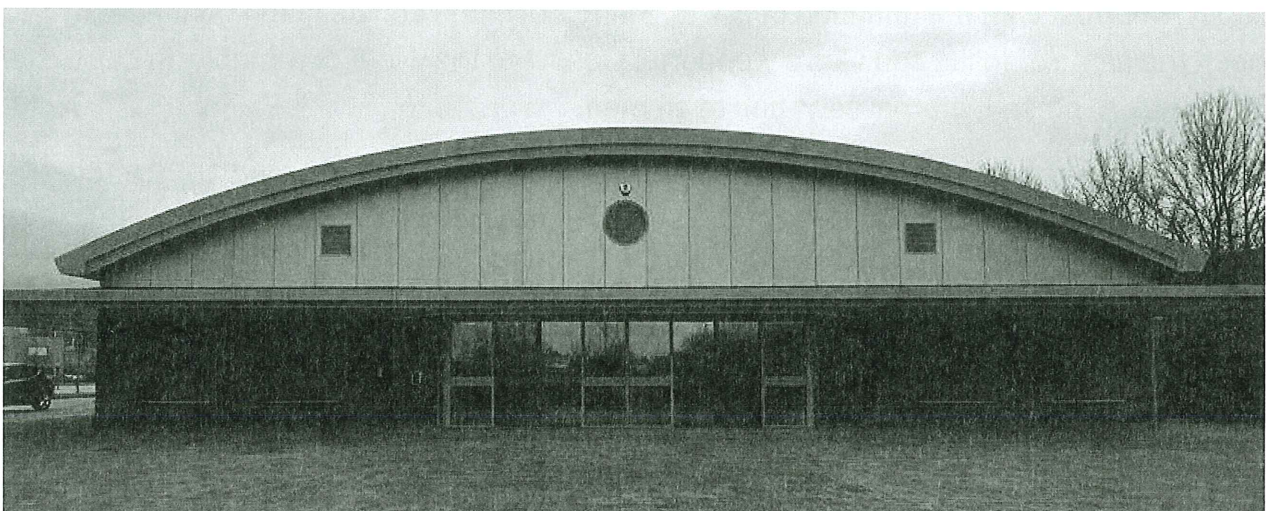
Introduction

The purpose of this report is to demonstrate how the Silverdale Gospel Hall Trust has been engaged in a range of activities in view of benefiting the public and interacting with the wider community.

The Silverdale Gospel Hall Trust cares for the advancement of the Christian religion for the public benefit including 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 world-wide fellowship known as the “Plymouth Brethren Christian Church”, and any other charitable purposes connected with Brethren.

The Plymouth Brethren were established in the early nineteenth century when Mr John Nelson Darby left the Anglican Church and introduced independent gatherings to learn the scriptures of the Holy Bible. Meetings were held with the Lord’s Supper, the Holy Communion, being the centre of all gatherings. This fellowship became known as the “Brethren”, and members now inhabit parts of North & South America, Australia, New Zealand, Argentina, Caribbean and Britain, forming a global community.

The Gospel has been held in Lancaster for over 170 years in meeting halls across the area. The Silverdale congregation is made up of 173 members living in the Lancaster and Carnforth districts; however with residents from the Preston area attending services each week, together with other visitors, numbers attending services regularly approach 350 persons, ranging across all ages.



Silverdale Gospel Hall Trust Public Benefit Activity

2024 - 2025

Including the Plymouth Brethren Christian Church, our network also comprises of RRT (Rapid Relief Team), Campus & Co, and OneSchool Global. To find out more about our way of life, visit: <https://www.plymouthbrethrenchristianchurch.org>.

The trust and members of the congregation are committed to caring for the wider community and dedicating time to public benefit activities.

Our outreach in 2024-2025 included:

- £1000.00 donation to charity
- 1058 tracts given out
- 8 RRT events in which members of the congregation volunteered for
- Maintenance of public benches and litter picking in the local area

Street Preaching & Tract Distribution

Members of the Silverdale congregation have actively continued to attend the Street Preaching every week, preaching the Gospel to the public. Free Gospel Tracts are handed out to members of the wider community.

The Street Preaching has been carried out for many years, and is supported by the Silverdale Gospel Hall Trust with the donation of tracts. Members of the congregation continue to preach the name of Jesus and God's wonderful Gospel to the wider community in Lancaster City Centre, to present eternal salvation to all men.

In the past year, the Street Preaching attracted a total of 251 attendees, and 1058 tracts were handed out.

Silverdale Gospel Hall Trust Public Benefit Activity

2024 - 2025

Donation to St John's Hospice

St John's Hospice provides palliative care to all communities in the local and surrounding areas.



The Silverdale Gospel Hall Trust were pleased to provide this highly valued charity with a donation of **£1000.00**, which was greatly received.

Good Morning Mr James

I am pleased to confirm receipt of your generous donation of £1000 from The Silverdale Gospel Hall Trust.

Your kindness enables us to deliver care to more families across our community, it is cherished and appreciated.

With warmest wishes

Clare

Message of thanks from Clare at St John's Hospice

Silverdale Gospel Hall Trust Public Benefit Activity

2024 - 2025

Local work for Carnforth Town Council

The Silverdale Gospel Hall Trust actively seek opportunities to help and support the local area, providing benefit to the public.

Willing members of the congregation carried out work for the local Carnforth Town Council on several occasions, working early and late in the day. This consisted of maintenance of public benches and litter picking, creating a clean & safe environment for the wider community.

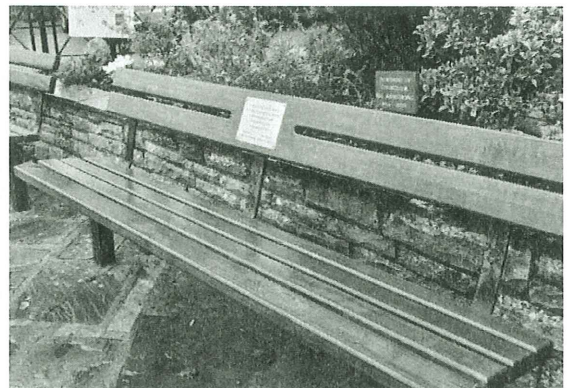
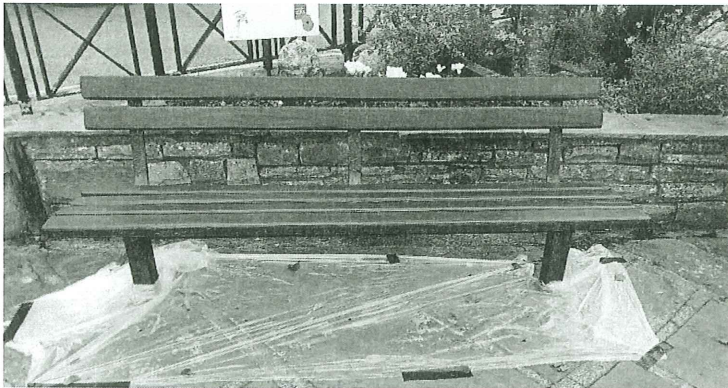


Members of the congregation working on maintenance of village benches



Silverdale Gospel Hall Trust Public Benefit Activity

2024 - 2025



Hello Chris, just wanted to email you to sincerely thank everyone for their efforts last night.

I know that Simon Jobling and Cllr Smith were mighty impressed with the organisation and work carried out.

Perhaps we could work together on other projects in the future?

Best wishes Bob

Message of thanks from local Town Clerk

Silverdale Gospel Hall Trust Public Benefit Activity

2024 - 2025



The above image shows the streets where members of the congregation (below) carried out litter picking early on a Saturday morning.



Silverdale Gospel Hall Trust Public Benefit Activity

2024 - 2025



The Rapid Relief Team (RRT), our Global Charity, provides meals and support to the wider community in times of need.

Members of the congregation volunteered hours of aid and support for both planned and short-notice/reactive events, as follows;

- July 2024 – Cumbria Fire and Rescue Training - Served approx. 50 hot meals and drinks to the Cumbria Fire Service on a training exercise
- July 2024 – Alder Hey Coniston Challenge – Served approx. 200 hot breakfast and lunch grab bags to volunteers raising money for Alder Hey Childrens Hospital
- August 2024 – Seaton House Fire – Served approx. 40 hot meals and drinks to the fire service at a reactive incident
- September 2024 – Cumbria Fire and Rescue Training – Served approx. 60 hot meals and drinks to the Cumbria Fire Service on a training exercise
- October 2024 – BAE Shipyard Fire - Served approx. 100 hot breakfasts and drinks to the Fire Service, Police and Ambulance crews during a reactive incident
- November 2024 – Police Training – Served approx. 100 hot meals and drinks to the Police at a training exercise at Sellafield
- February 2025 – Multi Agency Exercise – Served approx. 100 hot meals and drink to the Police, Fire and Ambulance services along with public volunteers at a training exercise
- March 2025 – Police Training Exercise – Served approx. 40 hot meals and drinks to the Police at a training exercise.



Silverdale Gospel Hall Trust Public Benefit Activity

2024 - 2025



The Silverdale trust also provide space on the site of the main Church for storage of RRT equipment, such as the trailer, ready for use at all times.



SILVERDALE GOSPEL HALL TRUST

England & Wales - Charity number 1166844

Accounts

Charity registration number 1166844

SILVERDALE GOSPEL HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

SILVERDALE GOSPEL HALL TRUST

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Trustees' report	2 - 5
Statement of trustees' responsibilities	6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 16

SILVERDALE GOSPEL HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr O M Whiley - Chair Mr T F Devenish Mr J Harrison Mr C L James Mr E Eagle
Charity number	1166844
Principal address	2 Hatlex Hill Hest Bank Lancaster Lancashire LA2 6ET
Independent examiner	Champion Allwoods Limited 2nd Floor Refuge House 33-37 Watergate Row Chester CH1 2LE
Bankers	National Westminster Bank PLC 113 Dalton Road Barrow-in-Furness LA14 1WY
Trustees holding title to assets held within the Trust	Mr O M Whiley Mr T F Devenish MR C L James Mr J Harrison Mr E Eagle

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their report and financial statements for the year ended 5 April 2024.

Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity registration number: 1166844. The registered office is 2 Hatlex Hill, Hest Bank, Lancaster, LA2 6ET.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)".

Objectives and activities

The Trust has the following charitable purposes:

- 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") whose core doctrine and whose proper practices in furtherance of some of the aspects of that core doctrine ("Faith in Practice") is summarised in the two Schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 18~ August 2014.
- Any other charitable purposes connected with Brethren.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Details of the public benefit activities undertaken by the trust are included in the annex to these financial statements.

Main Activities

The Trust provides and maintains one gospel hall for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website www.plymouthbrethrenchristianchurch.org.

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Depending on the particular meeting, between 40 and 340 people normally attend these occasions. There is a structured weekly schedule of meetings held in one or more of the gospel halls.

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Spreading the Gospel Message

The Gospel Hall is a base from which a large number of preachers operate to spread the Christian gospel, in word and deed. Gospel tracts are provided free of charge by the Trust to such preachers. Many of them also preach the Christian gospel on the streets of Lancaster most weeks of the year.

In addition to street preaching, the trust also distributes gospel tracts and bibles together with a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

Members of the congregation supported the outreach work of a separate charity, the Rapid Relief team, by providing volunteers to help with the distribution of food boxes.

Visitors

The services and meetings are attended by the regular congregation and many of the services are open to other visitors who are properly disposed. The notice board outside the Hall welcomes visitors and displays times of Gospel Preachings along with a telephone number for those seeking further information or help. Gospel Tracts, which are distributed daily, also display this information.

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

The life of a Christian

The following points are an extract from Schedule 1 of the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to public benefit;

- 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-S).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).

Volunteers

Silverdale 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.

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Financial review

In the year ended 5 April 2024, the Trust had a deficit of £83,913 (2023 - £85,293 surplus) incoming resources over resources expended. Total voluntary income received this year was £56,082 (2023 - £219,480). All funds held were unrestricted funds.

Gifts totalling £15,709 were made during this year (2023: £19,486).

Reserves policy

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 would accept a reserve policy at the end of the 2023/24 period of £30,000 to be adequate. This is reviewed at the end of each financial period. At the year end, the Trust has £30,925 (2023: £48,846) free reserves and as such, the reserves policy is being met. 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 from the congregation. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters.

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift aid is also claimed on relevant gifts.

Risk management

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The Trust plans to continue all the current activities.

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

Structure, governance and management

Governing document

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

The Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity Registration Number: 1166844

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Recruitment and appointment of new trustees

Trustees are selected according to their experience in specialised fields and are expected to use that experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2024 (2023: £nil).

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr O M Whiley - Chair
Mr T F Devenish
Mr J Harrison
Mr C L James
Mr E Eagle

Organisational structure

All major decisions, including those of a financial nature are made by the Board of Trustees at their regular meetings, which are held at monthly intervals. More minor decisions may be made by individual Trustees in their particular field of responsibility.

Mr T Devenish is the Treasurer for the Trust.

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 Cross Hill Gospel Hall Trust to whom it provides support and shares members of its congregation.

The trustees' report was approved by the Board of Trustees.



.....
Mr T F Devenish

Trustee
Dated: 27th September 2024
.....

SILVERDALE GOSPEL HALL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 5 APRIL 2024

The trustees are responsible for preparing the Trustees' Report 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 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 trust and of the incoming resources and application of resources of the trust for that year.

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 operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust 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.



.....
Mr T F Devenish

Trustee

Dated: 27th September 2024
.....

SILVERDALE GOSPEL HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SILVERDALE GOSPEL HALL TRUST

I report to the trustees on my examination of the financial statements of Silverdale Gospel Hall Trust (trust) for the year ended 5 April 2024.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Sue Harris

Champion Allwoods Limited

2nd Floor Refuge House
33-37 Watergate Row
Chester
CH1 2LE

Dated: *27 September 2024*

SILVERDALE GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £
Income from:					
Donations and legacies	3	56,082	219,480	-	219,480
Total income		<u>56,082</u>	<u>219,480</u>	<u>-</u>	<u>219,480</u>
Expenditure on:					
Charitable activities	4	139,995	127,583	6,604	134,187
Total expenditure		<u>139,995</u>	<u>127,583</u>	<u>6,604</u>	<u>134,187</u>
Net income/(expenditure) and movement in funds		(83,913)	91,897	(6,604)	85,293
Reconciliation of funds:					
Fund balances at 6 April 2023		4,107,422	4,015,525	6,604	4,022,129
Fund balances at 5 April 2024		<u>4,023,509</u>	<u>4,107,422</u>	<u>-</u>	<u>4,107,422</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10-17 form part of these financial statements.

SILVERDALE GOSPEL HALL TRUST

BALANCE SHEET

AS AT 5 APRIL 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		3,992,584		4,058,576
Current assets					
Debtors	11	3,470		2,636	
Cash at bank and in hand		32,412		50,269	
		<u>35,882</u>		<u>52,905</u>	
Creditors: amounts falling due within one year	12	<u>(4,957)</u>		<u>(4,059)</u>	
Net current assets			<u>30,925</u>		<u>48,846</u>
Total assets less current liabilities			<u>4,023,509</u>		<u>4,107,422</u>
Net assets excluding pension liability			<u>4,023,509</u>		<u>4,107,422</u>
			<u>=====</u>		<u>=====</u>
The funds of the trust					
Unrestricted funds			<u>4,023,509</u>		<u>4,107,422</u>
			<u>4,023,509</u>		<u>4,107,422</u>
			<u>=====</u>		<u>=====</u>

The notes on pages 10-17 form part of these financial statements.

The financial statements were approved by the trustees on 23rd September 2024



Mr T F Devenish
Trustee

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

Charity information

The charity is controlled by a deed of trust and constitutes an un-incorporated charity.

Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity registration number: 1166844. The registered office is 2 Hatlex Hill, Hest Bank, Lancaster, LA2 6ET.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

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 Silverdale 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.

1.5 Expenditure

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

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

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the trust and costs related to statutory requirements. Governance and support costs are all attributable to meeting rooms.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2% straight line
Fixtures and fittings	10% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	56,033	210,680
Payroll giving	49	8,052
Income tax refunds	-	748
	<u>56,082</u>	<u>219,480</u>

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

3	Income from donations and legacies	(Continued)	
		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Donations and gifts		
	Gift Aid donations	-	2,990
	Non Gift Aid donations	56,033	207,690
		<u>56,033</u>	<u>210,680</u>
		<u><u>56,033</u></u>	<u><u>210,680</u></u>
4	Expenditure on charitable activities		
		2024 £	2023 £
	Direct costs		
	Depreciation and impairment	65,992	65,992
	Utilities	25,153	20,683
	Repairs and maintenance	17,455	9,637
	Telephone	1,485	1,622
	Insurance	2,815	2,366
	COVID-19 Test Kits	6,589	8,249
	Other donations and gifts	2,812	4,537
	Donated services to Cross Hill Gospel Hall Trust	12,897	14,949
		<u>135,198</u>	<u>128,035</u>
		<u><u>135,198</u></u>	<u><u>128,035</u></u>
	Share of support and governance costs (see note 6)		
	Support	1,563	3,542
	Governance	3,234	2,610
		<u>139,995</u>	<u>134,187</u>
		<u><u>139,995</u></u>	<u><u>134,187</u></u>
	Analysis by fund		
	Unrestricted Funds - General	139,995	127,583
	Unrestricted Funds - Designated	-	6,604
		<u>139,995</u>	<u>134,187</u>
		<u><u>139,995</u></u>	<u><u>134,187</u></u>

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

5 Support costs allocated to activities

	2024 £	2023 £
Support Costs	1,563	3,542
Governance costs	3,234	2,610
	<u>4,797</u>	<u>6,152</u>
Analysed between:		
Charitable activities	<u>4,797</u>	<u>6,152</u>

Governance costs includes payments to the accountants of £2,370 (2023- £2,000) for independent examination fees.

6 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,234	2,610
Depreciation of owned tangible fixed assets	65,992	65,992
	<u>69,226</u>	<u>68,602</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

Silverdale 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.

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

10 Tangible fixed assets	Freehold buildings £	Fixtures and fittings £	Total £
Cost			
At 6 April 2023	4,189,007	2,124	4,191,131
At 5 April 2024	4,189,007	2,124	4,191,131
Depreciation and impairment			
At 6 April 2023	131,560	995	132,555
Depreciation charged in the year	65,780	212	65,992
At 5 April 2024	197,340	1,207	198,547
Carrying amount			
At 5 April 2024	3,991,667	917	3,992,584
At 5 April 2023	4,057,447	1,129	4,058,576

The carrying value of land included in land and buildings comprises:

	2024 £	2023 £
Freehold	900,000	900,000

Included in freehold land and buildings is a property with the Land Registry title number: LAN189337.

11 Debtors	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	3,470	2,636
12 Creditors: amounts falling due within one year		
	2024 £	2023 £
Other creditors	2,940	2,550
Accruals and deferred income	2,017	1,509
	4,957	4,059

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

13 Movement in funds

	Movement in funds			Movement in funds			Balance at 5 April 2024 £
	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	
Designated Funds	6,604	-	(6,604)	-	-	-	-
Unrestricted Funds	4,015,525	219,480	(127,583)	4,107,422	56,082	(139,995)	4,023,509
	<u>4,022,129</u>	<u>193,914</u>	<u>(114,315)</u>	<u>4,107,422</u>	<u>56,082</u>	<u>(139,995)</u>	<u>4,023,509</u>

14 Analysis of net assets between funds

	Unrestricted funds 2024 £
At 5 April 2024:	
Tangible assets	3,992,584
Current assets/(liabilities)	30,925
	<u>4,023,509</u>
	Unrestricted funds 2023 £
At 5 April 2023:	
Tangible assets	4,058,576
Current assets/(liabilities)	48,846
	<u>4,107,422</u>

15 Related party transactions

During the year the trust received unconditional donations from trustees and other related parties of £9,000 (2023: £160,193).

Silverdale Gospel Hall Trust Public Benefit Activity

Street Preaching and Tract Distribution

The Street Preaching has been attended every Wednesday, Thursday and Friday by 2-3 members of the congregation. Gospel Tracts have been handed out to members of the wider community. A total amount of 1215 tracts were handed out this year.

Working with other Charities



The Silverdale Gospel Hall Trust were pleased to give £1000 to St John's Hospice this year. The hospice provides palliative care.



£911.96 was given to the Egg Cup Charity. This Charity ensures excess food doesn't get wasted, and is given to people in need.



Members of the congregation are volunteers of the Rapid Relief Team. RRT Lancaster have been involved in a number of events, supporting the wider community;

- Barrow House Fire - emergency services were provided with hot food & drinks
- Coniston Challenge - breakfast & lunch was served to support Alder Hey Childrens Hospital Charity
- Ulverston Barn Fire - RRT provided sandwiches to fire fighters
- Tyson Burrigge Fire - RRT provided hot breakfast to emergency services
- Lancaster Port Royal Fire - emergency services were provided with a hot meal
- Cumbria Fire & Rescue Training Exercise - hot lunch was served to emergency services
- St Johns Hospice - 1262 bottles of water given to participants of the "Cross the Bay Walk & Kendal Colour Dash"

RRT were also pleased to deliver food boxes and other goods to 6 schools in the area.



The RRT trailer is parked in the Church car park when not in use. Space is also made available for the storage of RRT provisions, and members of the RRT are enabled to use electricity from the site.

212 Food Boxes
500 SmaRRT Cookie Bars
3 Baby Care Kits

The car park is also made available to local businesses in the estate for occasional large events, where coaches can park in a safe place.



SILVERDALE GOSPEL HALL TRUST

England & Wales - Charity number 1166844

Accounts

Charity registration number 1166844

SILVERDALE GOSPEL HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

SILVERDALE GOSPEL HALL TRUST

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SILVERDALE GOSPEL HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr O M Whiley - Chair Mr T F Devenish Mr J Harrison Mr C L James Mr E Eagle
Charity number	1166844
Principal address	2 Hatlex Hill Hest Bank Lancaster Lancashire LA2 6ET
Independent examiner	Champion Allwoods Limited 2nd Floor Refuge House 33-37 Watergate Row Chester CH1 2LE
Bankers	National Westminster Bank PLC 113 Dalton Road Barrow-in-Furness LA14 1WY
Trustees holding title to assets held within the Trust	Mr O M Whiley Mr T F Devenish MR C L James Mr J Harrison Mr E Eagle

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their report and financial statements for the year ended 5 April 2023.

Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity registration number: 1166844. The registered office is 2 Hatlex Hill, Hest Bank, Lancaster, LA2 6ET.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)".

Objectives and activities

The Trust has the following charitable purposes:

- 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") whose core doctrine and whose proper practices in furtherance of some of the aspects of that core doctrine ("Faith in Practice") is summarised in the two Schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 18~ August 2014.
- Any other charitable purposes connected with Brethren.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Details of the public benefit activities undertaken by the trust are included in the annex to these financial statements.

Main Activities

The Trust provides and maintains one gospel hall for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website www.plymouthbrethrenchristianchurch.org.

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Depending on the particular meeting, between 40 and 340 people normally attend these occasions. There is a structured weekly schedule of meetings held in one or more of the gospel halls.

The trustees have established an Emergency Needs fund, included as Designated funds, 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.

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

Spreading the Gospel Message

The Gospel Hall is a base from which a large number of preachers operate to spread the Christian gospel, in word and deed. Gospel tracts are provided free of charge by the Trust to such preachers. Many of them also preach the Christian gospel on the streets of Lancaster most weeks of the year.

In addition to street preaching, the trust also distributes gospel tracts and bibles together with a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

Members of the congregation supported the outreach work of a separate charity, the Rapid Relief team, by providing volunteers to help with the distribution of food boxes.

Visitors

The services and meetings are attended by the regular congregation and many of the services are open to other visitors who are properly disposed. The notice board outside the Hall welcomes visitors and displays times of Gospel Preachings along with a telephone number for those seeking further information or help. Gospel Tracts, which are distributed daily, also display this information.

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

The life of a Christian

The following points are an extract from Schedule 1 of the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to public benefit;

- 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).

Volunteers

Silverdale 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.

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

Financial review

In the year ended 5 April 2023, the Trust had a surplus of £85,293 (2022 - £79,599) incoming resources over resources expended. Total voluntary income received this year was £219,480 (2022 - £118,564). All funds held were unrestricted funds.

Gifts totalling £19,486 were made during this year (2022: £12,826).

Reserves policy

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 would accept a reserve policy at the end of the 2022/23 period of £10,000 to be adequate. This is reviewed at the end of each financial period. At the year end, the Trust has £48,846 (2022: £Nil) free reserves and as such, the reserves policy is being met. 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 from the congregation. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters.

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift aid is also claimed on relevant gifts.

Risk management

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The Trust plans to continue all the current activities.

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

Structure, governance and management

Governing document

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

The Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity Registration Number: 1166844

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

Recruitment and appointment of new trustees

Trustees are selected according to their experience in specialised fields and are expected to use that experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

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 trustees who served during the year and up to the date of signature of the financial statements were:

Mr O M Whiley - Chair

Mr T F Devenish

Mr J Harrison

Mr C L James

Mr E Eagle

Organisational structure

All major decisions, including those of a financial nature are made by the Board of Trustees at their regular meetings, which are held at monthly intervals. More minor decisions may be made by individual Trustees in their particular field of responsibility.

Mr T Devenish is the Treasurer for the Trust.

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 Cross Hill Gospel Hall Trust to whom it provides support and shares members of its congregation.

The trustees' report was approved by the Board of Trustees.



.....
Mr T F Devenish

Trustee

Dated: 7 November 2023
.....

SILVERDALE GOSPEL HALL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 5 APRIL 2023

The trustees are responsible for preparing the Trustees' Report 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 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 trust and of the incoming resources and application of resources of the trust for that year.

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 operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust 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.



.....
Mr T F Devenish

Trustee

Dated: 7 November 2023
.....

SILVERDALE GOSPEL HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SILVERDALE GOSPEL HALL TRUST

I report to the trustees on my examination of the financial statements of Silverdale Gospel Hall Trust (trust) for the year ended 5 April 2023.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Champion Allwoods Limited

2nd Floor Refuge House
33-37 Watergate Row
Chester
CH1 2LE

Dated: 7 November 2023

SILVERDALE GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
<u>Income and endowments from:</u>							
Donations and legacies	3	219,480	-	219,480	118,564	-	118,564
Other income	4	-	-	-	75,350	-	75,350
Total income		219,480	-	219,480	193,914	-	193,914
<u>Expenditure on:</u>							
Charitable activities	5	127,583	6,604	134,187	114,090	225	114,315
Net income for the year/ Net movement in funds		91,897	(6,604)	85,293	79,824	(225)	79,599
Fund balances at 6 April 2022		4,015,525	6,604	4,022,129	3,935,701	6,829	3,942,530
Fund balances at 5 April 2023		4,107,422	-	4,107,422	4,015,525	6,604	4,022,129

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 10-16 form part of these financial statements.

SILVERDALE GOSPEL HALL TRUST

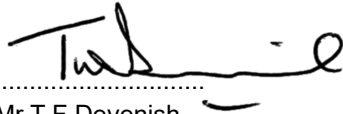
BALANCE SHEET

AS AT 5 APRIL 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		4,058,576		4,124,567
Current assets					
Debtors	11	2,636		4,147	
Cash at bank and in hand		50,269		146,629	
		<u>52,905</u>		<u>150,776</u>	
Creditors: amounts falling due within one year	12	<u>(4,059)</u>		<u>(253,214)</u>	
Net current assets/(liabilities)			48,846		(102,438)
Total assets less current liabilities			<u>4,107,422</u>		<u>4,022,129</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds		-		6,604	
General unrestricted funds		<u>4,107,422</u>		<u>4,015,525</u>	
			<u>4,107,422</u>		<u>4,022,129</u>
			<u>4,107,422</u>		<u>4,022,129</u>

The notes on pages 10-16 form part of these financial statements.

The financial statements were approved by the Trustees on 7 November 2023


.....
Mr T F Devenish
Trustee

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

Charity information

The charity is controlled by a deed of trust and constitutes an un-incorporated charity.

Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity registration number: 1166844. The registered office is 2 Hatlex Hill, Hest Bank, Lancaster, LA2 6ET.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

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 Silverdale 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.

1.5 Expenditure

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

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

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the trust and costs related to statutory requirements. Governance and support costs are all attributable to meeting rooms.

1.6 Tangible fixed assets

Tangible fixed assets (over £1,500) are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2% straight line
Fixtures and fittings	10% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and gifts	210,680	107,215
Payroll giving	8,052	9,649
Income tax refunds	748	1,700
	<u>219,480</u>	<u>118,564</u>

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

3 Donations and legacies (Continued)

Donations and gifts

Gift Aid donations	2,990	6,795
Non Gift Aid donations	207,690	100,420
	<u>210,680</u>	<u>107,215</u>

4 Other income

	2023	2022
	£	£
Net gain on disposal of tangible fixed assets	-	75,350
	<u>-</u>	<u>75,350</u>

5 Charitable activities

	2023	2022
	£	£
Depreciation and impairment	65,992	70,592
Utilities	20,683	11,217
Repairs and maintenance	9,637	5,374
Telephone	1,622	1,415
Insurance	2,366	1,817
COVID-19 Test Kits	8,249	-
Other donations and gifts	4,537	4,047
Donated services to Cross Hill Gospel Hall Trust	14,949	8,779
	<u>128,035</u>	<u>103,241</u>
Share of support costs (see note 6)	3,542	8,514
Share of governance costs (see note 6)	2,610	2,560
	<u>134,187</u>	<u>114,315</u>
Analysis by fund		
Unrestricted funds - general	127,583	114,090
Unrestricted funds - designated	6,604	225
	<u>134,187</u>	<u>114,315</u>

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Legal and professional	3,542	-	3,542	8,514	-	8,514
Audit fees	Type text here -	2,610	2,610	-	2,560	2,560
	<u>3,542</u>	<u>2,610</u>	<u>6,152</u>	<u>8,514</u>	<u>2,560</u>	<u>11,074</u>
Analysed between Charitable activities	<u>3,542</u>	<u>2,610</u>	<u>6,152</u>	<u>8,514</u>	<u>2,560</u>	<u>11,074</u>

Governance costs includes payments to the accountants of £2,000 (2022- £1,850) for independent examination fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

Silverdale 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.

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

10 Tangible fixed assets

	Freehold buildings £	Fixtures and fittings £	Total £
Cost			
At 6 April 2022	4,189,007	2,124	4,191,131
At 5 April 2023	4,189,007	2,124	4,191,131
Depreciation and impairment			
At 6 April 2022	65,780	783	66,563
Depreciation charged in the year	65,780	212	65,992
At 5 April 2023	131,560	995	132,555
Carrying amount			
At 5 April 2023	4,057,447	1,129	4,058,576
At 5 April 2022	4,123,227	1,340	4,124,567

The carrying value of land included in land and buildings comprises:

	2023 £	2022 £
Freehold	900,000	900,000

Included in freehold land and buildings is a property with the Land Registry title number: LAN189337.

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	2,636	4,147

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Borrowings	-	250,000
Other creditors	2,550	2,340
Accruals and deferred income	1,509	874
	4,059	253,214

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

13 Movement in funds

	Movement in funds			Movement in funds			Balance at 5 April 2023 £
	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	
Designated Funds	6,829	-	(225)	6,604	-	(6,604)	-
Unrestricted Funds	3,935,701	193,914	(114,090)	4,015,525	219,480	(127,583)	4,107,422
	<u>3,942,530</u>	<u>193,914</u>	<u>(114,315)</u>	<u>4,022,129</u>	<u>219,480</u>	<u>(134,187)</u>	<u>4,107,422</u>

The balance of designated funds, which were set aside in the previous financial year to provide an Emergency Needs Fund during the pandemic, were spent on providing COVID-19 test kits during the year.

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Total Unrestricted funds 2023 £	Total Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £
	Fund balances at 5 April 2023 are represented by:					
Tangible assets	4,058,576	-	4,058,576	4,124,567	-	4,124,567
Current assets/(liabilities)	48,846	-	48,846	(109,042)	6,604	(102,438)
	<u>4,107,422</u>	<u>-</u>	<u>4,107,422</u>	<u>4,015,525</u>	<u>6,604</u>	<u>4,022,129</u>

15 Related party transactions

During the year the trust received unconditional donations from trustees and other related parties of £159,042 (2022: £13,205).

SILVERDALE GOSPEL HALL TRUST

England & Wales - Charity number 1166844

Accounts

Charity registration number 1166844

SILVERDALE GOSPEL HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

SILVERDALE GOSPEL HALL TRUST

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SILVERDALE GOSPEL HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr O M Whiley - Chair Mr T F Devenish Mr J Harrison Mr C L James Mr E Eagle
Charity number	1166844
Principal address	2 Hatlex Hill Hest Bank Lancaster Lancashire LA2 6ET
Independent examiner	Champion Allwoods Limited 2nd Floor Refuge House 33-37 Watergate Row Chester CH1 2LE
Bankers	Handelsbanken Winckley Chambers 30 Winckley Square Preston PR1 3JJ
Trustees holding title to assets held within the Trust	Mr O M Whiley Mr T F Devenish MR C L James Mr J Harrison Mr E Eagle

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2022

The trustees present their report and financial statements for the year ended 5 April 2022.

Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity registration number: 1166844. The registered office is 2 Hatlex Hill, Hest Bank, Lancaster, LA2 6ET.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)".

Objectives and activities

The Trust has the following charitable purposes:

- 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") whose core doctrine and whose proper practices in furtherance of some of the aspects of that core doctrine ("Faith in Practice") is summarised in the two Schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 18~ August 2014.
- Any other charitable purposes connected with Brethren.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Details of the public benefit activities undertaken by the trust are included in the annex to these financial statements.

Main Activities

The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website www.plymouthbrethrenchristianchurch.org.

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Depending on the particular meeting, between 40 and 340 people normally attend these occasions. There is a structured weekly schedule of meetings held in one or more of the gospel halls.

The trustees have established an Emergency Needs fund, included as Designated funds, 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.

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

Spreading the Gospel Message

The Gospel Hall is a base from which a large number of preachers operate to spread the Christian gospel, in word and deed. Gospel tracts are provided free of charge by the Trust to such preachers. Many of them also preach the Christian gospel on the streets of Lancaster most weeks of the year.

In addition to street preaching, the trust also distributes gospel tracts and bibles together with a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

Members of the congregation supported the outreach work of a separate charity, the Rapid Relief team, by providing volunteers to help with the distribution of food boxes.

Visitors

The services and meetings are attended by the regular congregation and many of the services are open to other visitors who are properly disposed. The notice board outside the Hall welcomes visitors and displays times of Gospel Preachings along with a telephone number for those seeking further information or help. Gospel Tracts, which are distributed daily, also display this information.

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

The life of a Christian

The following points are an extract from Schedule 1 of the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to public benefit;

- 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-S).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).

Volunteers

Silverdale 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.

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

Financial review

In the year ended 5 April 2022, the Trust had a surplus of £79,599 (2021 - £77,041) incoming resources over resources expended. Total voluntary income received this year was £118,564 (2021 - £114,427). All funds held were unrestricted funds.

Gifts totalling £12,826 were made during this year (2021: £11,617).

Reserves policy

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 would accept a reserve policy at the end of the 2021/22 period of £10,000 to be adequate. This is reviewed at the end of each financial period. At the year end, the Trust has £Nil (2021: £Nil) free reserves and as such, the reserves policy is not being met. 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 from the congregation. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters.

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift aid is also claimed on relevant gifts.

Risk management

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The Trust plans to continue all the current activities.

With the commencement of lockdown restrictions in the UK, the trust ceased using the gospel 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 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 to continue as a going concern.

Structure, governance and management

Governing document

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

The Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity Registration Number: 1166844

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

Recruitment and appointment of new trustees

Trustees are selected according to their experience in specialised fields and are expected to use that experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022 (2021: £nil).

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr O M Whiley - Chair
Mr T F Devenish
Mr J Harrison
Mr C L James
Mr E Eagle

Organisational structure

All major decisions, including those of a financial nature are made by the Board of Trustees at their regular meetings, which are held at monthly intervals. More minor decisions may be made by individual Trustees in their particular field of responsibility.

Mr T Devenish is the Treasurer for the Trust.

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.

Silverdale Gospel Hall Trust provides support to Cross Hill Gospel Hall Trust.

The trustees' report was approved by the Board of Trustees.



.....
Mr T F Devenish

Trustee

Dated: 1st December 2022

SILVERDALE GOSPEL HALL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 5 APRIL 2022

The trustees are responsible for preparing the Trustees' Report 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 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 trust and of the incoming resources and application of resources of the trust for that year.

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 operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust 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.



.....
Mr T F Devenish

Trustee

Dated: 1st December 2022
.....

SILVERDALE GOSPEL HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SILVERDALE GOSPEL HALL TRUST

I report to the trustees on my examination of the financial statements of Silverdale Gospel Hall Trust (trust) for the year ended 5 April 2022.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Champion Allwoods Limited

Champion Allwoods Limited

2nd Floor Refuge House
33-37 Watergate Row
Chester
CH1 2LE

Dated: 6 December 2022

SILVERDALE GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £
<u>Income and endowments from:</u>							
Donations and legacies	3	118,564	-	118,564	106,023	8,404	114,427
Investments	4	-	-	-	23	-	23
Other income	5	75,350	-	75,350	-	-	-
Total income		193,914	-	193,914	106,046	8,404	114,450
<u>Expenditure on:</u>							
Charitable activities	6	114,090	225	114,315	35,834	1,575	37,409
Net income for the year/ Net movement in funds		79,824	(225)	79,599	70,212	6,829	77,041
Fund balances at 6 April 2021		3,935,701	6,829	3,942,530	3,865,489	-	3,865,489
Fund balances at 5 April 2022		4,015,525	6,604	4,022,129	3,935,701	6,829	3,942,530

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SILVERDALE GOSPEL HALL TRUST

BALANCE SHEET

AS AT 5 APRIL 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	10		4,124,567		4,421,703
Current assets					
Debtors	11	4,147		8,279	
Cash at bank and in hand		146,629		23,276	
		<u>150,776</u>		<u>31,555</u>	
Creditors: amounts falling due within one year	13	<u>(253,214)</u>		<u>(510,728)</u>	
Net current liabilities			(102,438)		(479,173)
Total assets less current liabilities			<u>4,022,129</u>		<u>3,942,530</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds		6,604		6,829	
General unrestricted funds		<u>4,015,525</u>		<u>3,935,701</u>	
			4,022,129		3,942,530
			<u>4,022,129</u>		<u>3,942,530</u>

The financial statements were approved by the Trustees on 1st December 2022



Mr T F Devenish
Trustee

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

Charity information

The charity is controlled by a deed of trust and constitutes an un-incorporated charity.

Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity registration number: 1166844. The registered office is 2 Hatlex Hill, Hest Bank, Lancaster, LA2 6ET.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and do not consider that the COVID-19 pandemic will have any effect on the ability to continue as a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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 Silverdale 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.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies (Continued)

1.5 Expenditure

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

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

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the trust and costs related to statutory requirements. Governance and support costs are all attributable to meeting rooms.

1.6 Tangible fixed assets

Tangible fixed assets (over £1,500) are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2% straight line
Fixtures and fittings	10% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £
Donations and gifts	107,215	91,650	8,404	100,054
Payroll giving	9,649	9,227	-	9,227
Income tax refunds	1,700	5,146	-	5,146
	<u>118,564</u>	<u>106,023</u>	<u>8,404</u>	<u>114,427</u>

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

3 Donations and legacies (Continued)

Donations and gifts

Gift Aid donations	6,795	18,550	-	18,550
Non Gift Aid donations	100,420	73,100	8,404	81,504
	<u>107,215</u>	<u>91,650</u>	<u>8,404</u>	<u>100,054</u>

4 Investments

	Total	Unrestricted funds general
	2022	2021
	£	£
Interest receivable	-	23
	<u>-</u>	<u>23</u>

5 Other income

	Unrestricted funds general	Total
	2022	2021
	£	£
Net gain on disposal of tangible fixed assets	75,350	-
	<u>75,350</u>	<u>-</u>

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

6 Charitable activities

	2022 £	2021 £
Depreciation and impairment	70,592	5,220
Utilities	11,217	10,204
Repairs and maintenance	5,374	2,337
Telephone	1,415	1,449
Insurance	1,817	416
Donations and gifts	12,826	11,617
	<u>103,241</u>	<u>31,243</u>
Share of support costs (see note 7)	8,514	3,806
Share of governance costs (see note 7)	2,560	2,360
	<u>114,315</u>	<u>37,409</u>
Analysis by fund		
Unrestricted funds - general	114,090	35,834
Unrestricted funds - designated	225	1,575
	<u>114,315</u>	<u>37,409</u>

7 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Legal and professional	8,514	-	8,514	3,806	-	3,806
Audit fees	-	2,560	2,560	-	2,360	2,360
	<u>8,514</u>	<u>2,560</u>	<u>11,074</u>	<u>3,806</u>	<u>2,360</u>	<u>6,166</u>
Analysed between Charitable activities	<u>8,514</u>	<u>2,560</u>	<u>11,074</u>	<u>3,806</u>	<u>2,360</u>	<u>6,166</u>

Governance costs includes payments to the accountants of £1,850 (2021- £1,800) for independent examination fees.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

Silverdale 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.

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

	Freehold buildings £	Fixtures and fittings £	Total £
Cost			
At 6 April 2021	4,439,911	2,017	4,441,928
Additions	-	106	106
Disposals	(250,904)	-	(250,904)
At 5 April 2022	4,189,007	2,123	4,191,130
Depreciation and impairment			
At 6 April 2021	19,654	571	20,225
Depreciation charged in the year	70,380	212	70,592
Eliminated in respect of disposals	(24,254)	-	(24,254)
At 5 April 2022	65,780	783	66,563
Carrying amount			
At 5 April 2022	4,123,227	1,340	4,124,567
At 5 April 2021	4,420,257	1,446	4,421,703

The carrying value of land included in land and buildings comprises:

	2022 £	2021 £
Freehold	900,000	900,000

Included in freehold land and buildings is a property with the Land Registry title number: LAN189337.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

11 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	4,147	8,279

12 Loans and overdrafts

	2022	2021
	£	£
Other loans	250,000	508,000
Payable within one year	250,000	508,000

Included within creditors falling due within one year are loans which are repayable on demand, however, it is not anticipated that the amounts will require repayment in full within 12 months.

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Borrowings	250,000	508,000
Other creditors	2,340	2,000
Accruals and deferred income	874	728

14 Movement in funds

	Movement in funds			Movement in funds			
	Balance at 6 April 2020	Incoming resources	Resources expended	Balance at 6 April 2021	Incoming resources	Resources expended	Balance at 5 April 2022
	£	£	£	£	£	£	£
Designated Funds	-	8,404	(1,575)	6,829	-	(225)	6,604
Unrestricted Funds	3,865,489	106,046	(35,834)	3,935,701	193,914	(114,090)	4,015,525
	<u>3,865,489</u>	<u>114,450</u>	<u>(37,409)</u>	<u>3,942,530</u>	<u>193,914</u>	<u>114,315</u>	<u>4,022,129</u>

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

15 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total	Unrestricted funds	Designated funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 5 April 2022 are represented by:						
Tangible assets	4,124,567	-	4,124,567	4,421,703	-	4,421,703
Current assets/ (liabilities)	(109,042)	6,604	(102,438)	(486,002)	6,829	(479,173)
	<u>4,015,525</u>	<u>6,604</u>	<u>4,022,129</u>	<u>3,935,701</u>	<u>6,829</u>	<u>3,942,530</u>

16 Related party transactions

During the year the trust received unconditional donations from trustees and other related parties of £13,205 (2021: £48,430).

**Silverdale
Gospel Hall
Trust**

Public Benefit Report

Silverdale Gospel Hall Trust Public Benefit



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

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

2021-2022 Summary

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

2021 was another unusual year with COVID 19 still at large and individuals, businesses and charities alike facing unique challenges. In some way shape or form COVID 19 has had a profound impact on all our lives.



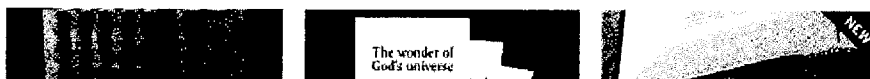
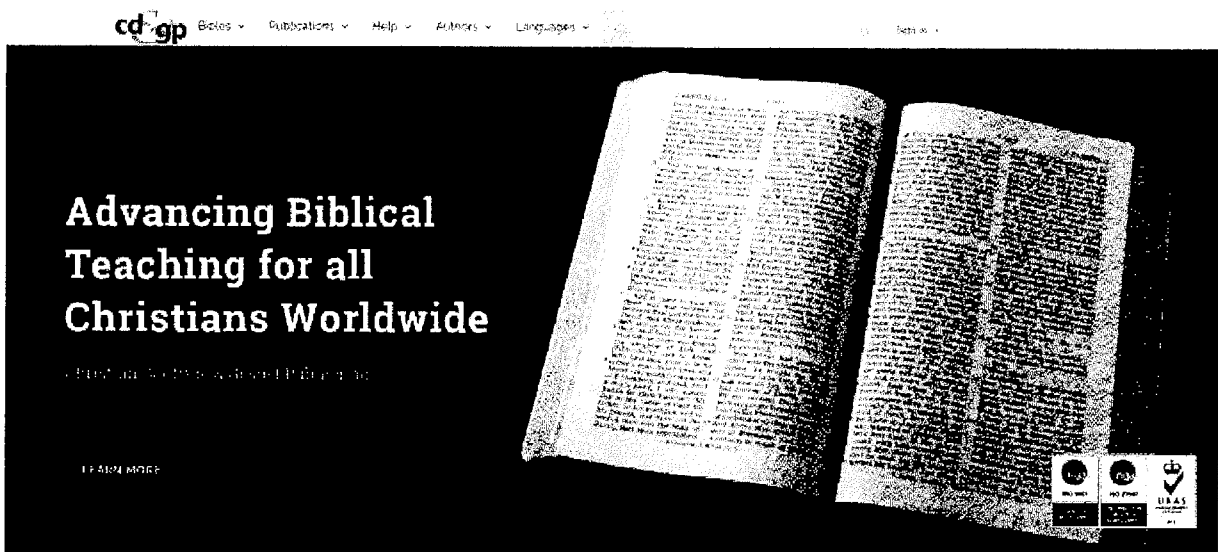
The trustees and the regular congregation members were determined to continue their public benefit works and we have found this year has demanded even more resource as we support people and communities around our places of worship.

Street Preaching and Tract Distribution

Following the lockdowns of the COVID 19 outbreak, we resumed our street preaching's in the town centre of Lancaster on the 12th November 2021. Over 38 preaching's we're given with a distribution of over 114 gospel pamphlets.

Tracts and gospel cards are also still available for collection from the main Gospel Hall. Any enquiries received by the trustees or made to central office have been followed up fully, and where applicable people have been directed to the following website where literature can be purchased or downloaded for reading in multiple languages.

Members of the congregation have continued to hand out tracts to neighbours and people in need when they have met them. Other church leaders and ministers from time-to-time request some of the early printed ministry by the leaders which is made available from the website listed.



<https://christiandocctrineandgospelpublishing.org/>

Working with other charities

As a trust, we have purchased 100 RRT Family Food Boxes which we donated to various local needs such as homeless and vulnerable shelters, schools, parishes etc.

The RRT Food Boxes are designed to feed a family of 4 for up to 4 days and bring some relief and joy to households during their time of pressure and crisis.

- 9** Local Schools supported
- 76** Families received RRT Food Boxes
- 24** RRT Food Boxes donated to Homeless Causes

We also donated

£218.95

of food to the Morecambe
Bay Foodbank through
The Trussell Trust.



Working with other charities

The trust see that the work carried out by its members as Volunteers of the Rapid Relief Team (RRT) is of the utmost importance in the community and has been pleased again to allow its external facilities to be used as a meeting/gathering point for these volunteers prior to deployment or community support.

Equipment and trailers are stored in the secure ground of the gospel halls where volunteers can freely access them as much of the work of RRT is done out of normal operating hours

April 2021

Donated over 500 bottles of RRT water to Lancaster Royal Infirmary

June 2021

Gave 24 Food Boxes to Morecambe Road Primary School

September 2021

Donated 240 bottles of RRT water to St Johns Hospice for their Moonlight walk event

September 2021

Provided refreshments to 25 Fire and Rescue staff on a Lands End to John O'Groats bike ride

December 2021

Gave a further 20 Food Boxes to Morecambe Road Primary School

December 2021

Provided a hot lunch to the HM Coastguard team on a training exercise

February 2022

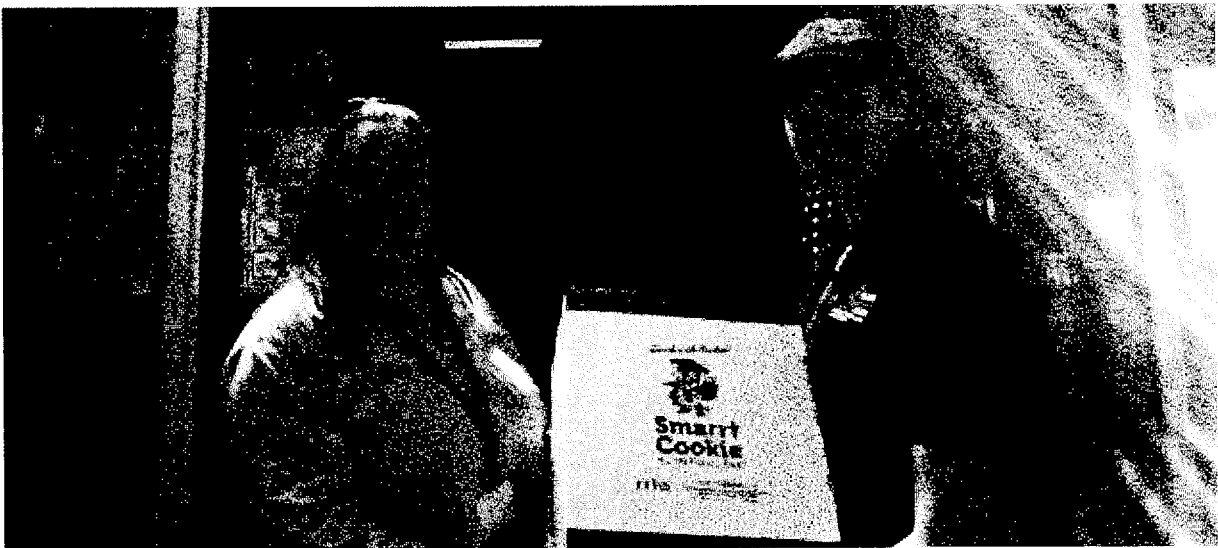
Donated RRT Early Bird Learning Packs to Carnforth Primary School

April 2022

Donated a further 650 bottles of RRT bottled water to St Johns Hospice for their 2022 Moonlight walk



Case Study 1



Yesterday I had a phone call from one of your volunteers based in Silverdale, Lancashire. He offered to provide some food boxes to families in our school who might benefit from them. I was very grateful to receive 10 boxes today all of which have been distributed by my amazing Pastoral Team. Some of these families rely on our over extended food banks and so expressed their thanks that this was taking some of the strain off local resources. Our local area has recently had an influx of refugees, many from Ukraine and this has also added to the strain on local resources.

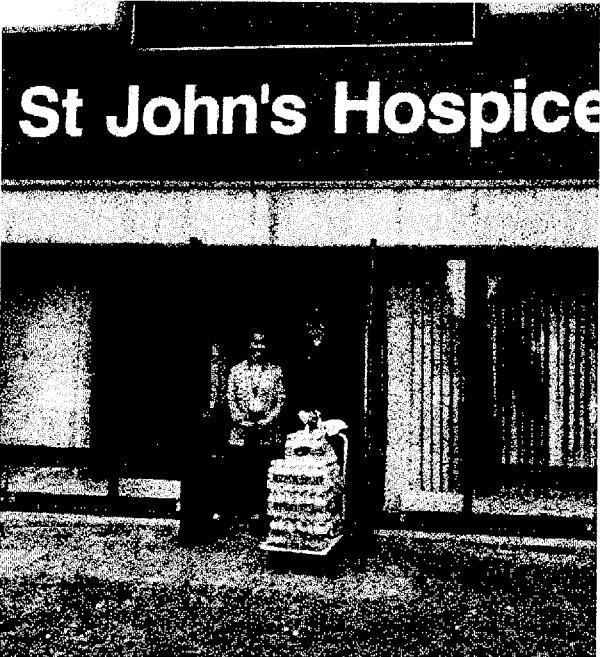
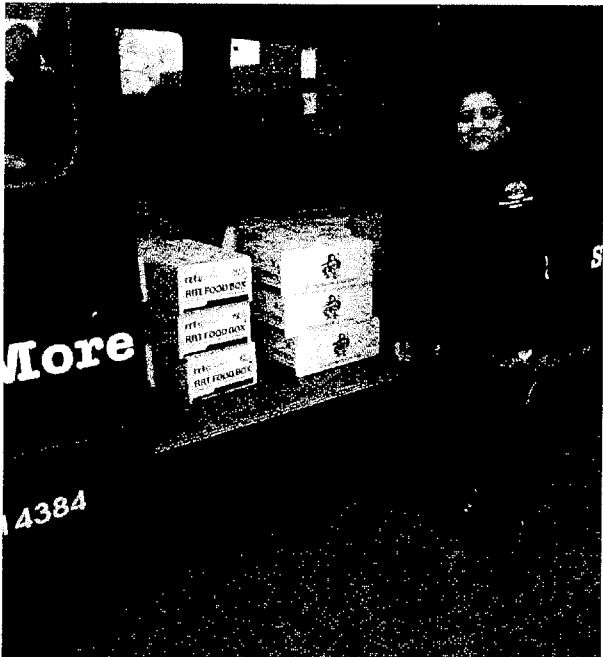
Please could you forward our thanks to the Silverdale branch of your organisation and let them know that we will gratefully receive boxes in the future.

For your information we were also able to share one of the boxes with a member of staff who has broken her femur. Whilst she gets full pay to be absent from our organisation, she also has a second job to make ends meet and sick pay is not included in those terms and conditions. She was very grateful to receive a box that will help her until she is fit for work again.

**Catherine Armistead | Headteacher
Skerton St Luke's CE School**

Silverdale Gospel Hall Trust

Photographs



SILVERDALE GOSPEL HALL TRUST

England & Wales - Charity number 1166844

Accounts

Charity Registration No. 1166844

SILVERDALE GOSPEL HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

SILVERDALE GOSPEL HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr O M Whiley - Chair Mr T F Devenish Mr J Harrison Mr C L James Mr E Eagle
Charity number	1166844
Principal address	2 Hatlex Hill Hest Bank Lancaster Lancashire LA2 6ET
Independent examiner	Champion Allwoods Limited 2nd Floor Refuge House 33-37 Watergate Row Chester CH1 2LE
Bankers	Handelsbanken Winckley Chambers 30 Winckley Square Preston PR1 3JJ
Trustees holding title to assets held within the Trust	Mr O M Whiley Mr T F Devenish MR C L James Mr J Harrison Mr E Eagle

SILVERDALE GOSPEL HALL TRUST

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Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
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SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2021

The trustees present their report and financial statements for the year ended 5 April 2021.

Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity registration number: 1166844. The registered office is 2 Hatlex Hill, Hest Bank, Lancaster, LA2 6ET.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)".

Objectives and activities

The Trust has the following charitable purposes:

- 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") whose core doctrine and whose proper practices in furtherance of some of the aspects of that core doctrine ("Faith in Practice") is summarised in the two Schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 18~ August 2014.
- Any other charitable purposes connected with Brethren.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Members of the congregation supported the outreach work of a separate charity, the Rapid Relief team, by providing 6 volunteers to help with the distribution of approximately 225 food boxes.

Public benefit activity has been restricted by the COVID pandemic but the trust intends to increase their outreach activities as the restrictions ease.

Main Activities

The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website www.plymouthbrethrenchristianchurch.org.

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Depending on the particular meeting, between 40 and 340 people normally attend these occasions. There is a structured weekly schedule of meetings held in one or more of the gospel halls.

The trustees have established an Emergency Needs fund, included as Designated funds, 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.

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

Spreading the Gospel Message

The Gospel Hall is a base from which a large number of preachers operate to spread the Christian gospel, in word and deed. Gospel tracts are provided free of charge by the Trust to such preachers. Many of them also preach the Christian gospel on the streets of Lancaster most weeks of the year.

In addition to street preaching, the trust also distributes gospel tracts and bibles together with a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

Visitors

The services and meetings are attended by the regular congregation and many of the services are open to other visitors who are properly disposed. The notice board outside the Hall welcomes visitors and displays times of Gospel Preachings along with a telephone number for those seeking further information or help. Gospel Tracts, which are distributed daily, also display this information.

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

The life of a Christian

The following points are an extract from Schedule 1 of the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to public benefit;

- 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-S).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).

Volunteers

Silverdale 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.

Financial review

In the year ended 5 April 2021, the Trust had a surplus of £76,353 (2020 - £87,710) incoming resources over resources expended. Total voluntary income received this year was £114,427 (2020 - £173,795). All funds held were unrestricted funds.

Gifts totalling £11,617 were made during this year (2020: £14,933).

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

Reserves policy

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 would accept a reserve policy at the end of the 2020/21 period of £10,000 to be adequate. This is reviewed at the end of each financial period. At the year end, the Trust has £Nil (2020: £Nil) free reserves and as such, the reserves policy is not being met. 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 from the congregation. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters.

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift aid is also claimed on relevant gifts.

Risk management

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The Trust plans to continue all the current activities.

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

Structure, governance and management

Governing document

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

The Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity Registration Number: 1166844

Recruitment and appointment of new trustees

Trustees are selected according to their experience in specialised fields and are expected to use that experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

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).

SILVERDALE GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr O M Whiley - Chair
Mr T F Devenish
Mr J Harrison
Mr C L James
Mr E Eagle

Organisational structure

All major decisions, including those of a financial nature are made by the Board of Trustees at their regular meetings, which are held at monthly intervals. More minor decisions may be made by individual Trustees in their particular field of responsibility.

Mr T Devenish is the Treasurer for the Trust.

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.

Silverdale Gospel Hall Trust provides support to Cross Hill Gospel Hall Trust.

The trustees' report was approved by the Board of Trustees.



.....
Mr T F Devenish

Trustee
Dated: 12th November 2021
.....

SILVERDALE GOSPEL HALL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 5 APRIL 2021

The trustees are responsible for preparing the Trustees' Report 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 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 trust and of the incoming resources and application of resources of the trust for that year.

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 operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust 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.



.....
Mr T F Devenish

Trustee 12th November 2021
Dated:

SILVERDALE GOSPEL HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SILVERDALE GOSPEL HALL TRUST

I report to the trustees on my examination of the financial statements of Silverdale Gospel Hall Trust (trust) for the year ended 5 April 2021.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Champion Allwoods Limited

Champion Allwoods Limited

2nd Floor Refuge House
33-37 Watergate Row
Chester
CH1 2LE

Dated: *12 November 2021*

SILVERDALE GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2021

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £	Unrestricted funds general 2020 £
<u>Income from:</u>					
Donations and legacies	3	106,023	8,404	114,427	173,795
Investments	4	23	-	23	102
Total income		<u>106,046</u>	<u>8,404</u>	<u>114,450</u>	<u>173,897</u>
<u>Expenditure on:</u>					
Charitable activities	5	<u>35,834</u>	<u>1,575</u>	<u>37,409</u>	<u>86,187</u>
Net income for the year/ Net movement in funds		70,212	6,829	77,041	87,710
Fund balances at 6 April 2020		<u>3,865,489</u>	<u>-</u>	<u>3,865,489</u>	<u>3,777,779</u>
Fund balances at 5 April 2021		<u><u>3,935,701</u></u>	<u><u>6,829</u></u>	<u><u>3,942,530</u></u>	<u><u>3,865,489</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

Charity information

The charity is controlled by a deed of trust and constitutes an un-incorporated charity.

Silverdale Gospel Hall Trust is constituted by a Deed of Trust dated 15 March 2005, amended by Deed of Variation dated 18 August 2014. The Trust was registered with the Charity Commission for England and Wales on 29 April 2016 under Charity registration number: 1166844. The registered office is 2 Hatlex Hill, Hest Bank, Lancaster, LA2 6ET.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

From 18th March 2020, Silverdale GHT ceased using the gospel hall, 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

(Continued)

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 Silverdale 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.

1.5 Expenditure

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

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

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the trust and costs related to statutory requirements. Governance and support costs are all attributable to meeting rooms.

1.6 Tangible fixed assets

Tangible fixed assets (over £1,500) are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

3 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £	Unrestricted funds general 2020 £
Donations and gifts	91,650	8,404	100,054	140,761
Payroll giving	9,227	-	9,227	14,794
Income tax refunds	5,146	-	5,146	18,240
	<u>106,023</u>	<u>8,404</u>	<u>114,427</u>	<u>173,795</u>

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £	Unrestricted funds general 2020 £
Donations and gifts				
Gift Aid donations	18,550	-	18,550	74,995
Non Gift Aid donations	73,100	8,404	81,504	65,766
	<u>91,650</u>	<u>8,404</u>	<u>100,054</u>	<u>140,761</u>

4 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	<u>23</u>	<u>102</u>

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

5 Charitable activities

	2021 £	2020 £
Depreciation and impairment	5,220	5,220
Utilities	10,204	14,197
Repairs and maintenance	2,337	17,785
Telephone	1,449	1,284
Insurance	416	1,496
Conference hosting	-	29,676
Donations and gifts	11,617	14,933
	<u>31,243</u>	<u>84,591</u>
Share of support costs (see note 6)	3,806	1,176
Share of governance costs (see note 6)	2,360	420
	<u>37,409</u>	<u>86,187</u>
Analysis by fund		
Unrestricted funds - general	35,834	86,187
Unrestricted funds - designated	1,575	-
	<u>37,409</u>	<u>86,187</u>
For the year ended 5 April 2020		
Unrestricted funds - general	86,187	
	<u>86,187</u>	

6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Legal and professional	3,806	-	3,806	1,176	-	1,176
Examination fees	-	2,360	2,360	-	420	420
	<u>3,806</u>	<u>2,360</u>	<u>6,166</u>	<u>1,176</u>	<u>420</u>	<u>1,596</u>
Analysed between Charitable activities	<u>3,806</u>	<u>2,360</u>	<u>6,166</u>	<u>1,176</u>	<u>420</u>	<u>1,596</u>

Governance costs includes payments to the accountants of £1,800 (2020- £2,910) for independent examination fees.

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

Silverdale 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.

9 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 6 April 2020	250,904	2,017	252,921
Additions	4,189,007	-	4,189,007
At 5 April 2021	4,439,911	2,017	4,441,928
Depreciation and impairment			
At 6 April 2020	14,636	369	15,005
Depreciation charged in the year	5,018	202	5,220
At 5 April 2021	19,654	571	20,225
Carrying amount			
At 5 April 2021	4,420,257	1,446	4,421,703
At 5 April 2020	236,268	1,648	237,916

Included in freehold land and buildings is a property with the Land Registry title number: LAN189337.

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	-	4,189,007
Prepayments and accrued income	8,279	9,756
	8,279	4,198,763

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

11 Loans and overdrafts

	2021 £	2020 £
Other loans	508,000	608,000
Payable within one year	508,000	608,000

Included within creditors falling due within one year are loans which are repayable on demand, however, it is not anticipated that the amounts will require repayment in full within 12 months.

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Borrowings	508,000	608,000
Other creditors	2,000	1,800
Accruals and deferred income	728	1,422
	<u>510,728</u>	<u>611,222</u>

13 Movement in funds

	Movement in funds			Movement in funds			
	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Balance at 5 April 2021 £
Designated Funds	-	-	-	-	8,404	(1,575)	6,829
Unrestricted Funds	3,777,779	173,897	(86,187)	3,865,489	106,046	(35,834)	3,935,701
	<u>3,777,779</u>	<u>173,897</u>	<u>(86,187)</u>	<u>3,865,489</u>	<u>114,450</u>	<u>(37,409)</u>	<u>3,942,530</u>

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
Fund balances at 5 April 2021 are represented by:				
Tangible assets	4,421,703	-	4,421,703	237,916
Current assets/(liabilities)	(486,002)	6,829	(479,173)	3,627,573
	<u>3,935,701</u>	<u>6,829</u>	<u>3,942,530</u>	<u>3,865,489</u>

SILVERDALE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

15 Related party transactions

During this financial year, the following transactions took place:

Trustee O Whiley has a controlling interest in Strong Developments Ltd. Payments totalling £nil (2020: £nil) were paid to Strong Developments Limited during the year towards the building work carried out in construction of the church hall, the total cost of which is £4,189,007 (2020: £4,189,007). The title to the property was held by Strong Developments Ltd until its transfer to Silverdale GHT was completed in the year.

During the year the trust received unconditional donations from trustees and other related parties of £48,430 (2020: £88,448).

