

CHARITY REGISTRATION NO: 1170199

QUARRY GOSPEL HALL TRUST

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 05 APRIL 2022

Oldfield Advisory LLP
Santis House
Curriers Close
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QUARRY GOSPEL HALL TRUST
REPORT AND FINANCIAL STATEMENTS
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QUARRY GOSPEL HALL TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 05 APRIL 2022

CHARITY NAME: Quarry Gospel Hall Trust

REGISTERED CHARITY NUMBER: 1170199

TRUSTEES: Mr S J Bell (Chair)
Mr G Ellis
Mr M Bristow
Mr R Parson
Mr A Welch

TREASURER: Mr S J Bell

PRINCIPAL ADDRESS: Brethren Gospel Hall
Tiverton Road
Cullompton
EX15 1LP

INDEPENDENT EXAMINER: Leon Taylor
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

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

QUARRY GOSPEL HALL TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 05 APRIL 2022

The Trustees present their report along with the financial statements of the Charity for the year ended 05 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page nine and comply with the Trust Deed and applicable law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 27 May 1980, most recently amended by Deed of Variation dated 30 December 2014. The Trust was registered with the Charity Commission for England and Wales on 16 November 2016 under Charity Registration Number: 1170199

Recruitment and appointment of new trustees

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

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

Wider network

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

Risk management

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Public benefit

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit. Details of public benefit activities carried out by Quarry Gospel Hall Trust can be found in the separate appendix to this report.

Main activities and achievements

The Trust provides and maintains a Gospel hall where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The trustees established an Emergency Needs fund for the duration of the current pandemic and any resultant economic downturn. This provided 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. With the ending of restrictions, the fund has now closed.

QUARRY GOSPEL HALL TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 05 APRIL 2022

Plans for Future Periods

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

Meetings

Meetings held at the Gospel hall include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 25 and 300 people normally attend these occasions.

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

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

Spreading the Gospel message and the life of a Christian

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

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

In addition to street preaching, members of the congregation have continued to carry out various charitable activities, including volunteering to assist the work of a separate UK charity, the Rapid Relief Team, who provide food, supplies and other humanitarian aid in times of crisis. However, some of the activities of the Trust have been limited due to the COVID-19 pandemic restrictions, but these will re-commence once the general restrictions are lifted and it is deemed safe to do so.

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

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

Funding

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

QUARRY GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2022

FINANCIAL REVIEW

Financial position

In the year ended 05 April 2022 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £150,378 compared to £51,293 in the previous year.

All funds held were unrestricted funds.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The Trustees aim for the Charity to hold enough in reserve to meet the day to day expenses, plus an allowance for any urgent repairs and capital expenses. The Trustees will endeavour not to set aside funds unnecessarily.

Free reserves accumulated in excess of the minimum will be used at the discretion of the Trustees for the strategic development of Quarry Gospel Hall Trust. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure by raising a funds appeal.

Free reserves at the year end were £513,655 (2021: £407,065)

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

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

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

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

On behalf of the board:



Mr S J Beil

03/02/2023

Date

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

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

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

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

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

Leon Taylor
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW
03 February 2023

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

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds 2022	Total funds 2021
	Notes	£	£	£	£	£
Income and endowments from:						
Donations and legacies:						
Collections		28,005	-	-	28,005	22,000
Contributions from the congregation		-	2,995	-	2,995	14,180
Gift Aid donations		3,840	-	-	3,840	8,210
Donations		1,033	-	-	1,033	4,850
Income tax refunds		960	-	-	960	2,053
Legacies		116,540	-	-	116,540	-
Investments:						
Bank interest		41	-	-	41	34
Total		150,419	2,995	-	153,414	51,327
Expenditure on:						
Charitable activities						
Running meeting rooms	5	44,240	4,800	-	49,040	57,982
Cost of donated services	4	21,728	-	-	21,728	8,876
Total		65,968	4,800	-	70,768	66,858
Net income/(expenditure)		84,451	(1,805)	-	82,646	(15,531)
Gains/(losses) on sale of fixed assets			-	-	-	50,000
Net movement in funds		84,451	(1,805)	-	82,646	34,469
Reconciliation of funds						
Total funds brought forward	8	1,698,818	1,805	-	1,700,623	1,666,154
Total funds carried forward		1,783,269	-	-	1,783,269	1,700,623

The notes on pages 9 - 11 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

QUARRY GOSPEL HALL TRUST

BALANCE SHEET

AS AT 05 APRIL 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	6		1,269,614		1,293,558
Current Assets					
Debtors				5,496	
Prepayments and accrued income		3,774		3,078	
Cash at bank and in hand		517,321		401,254	
		521,095		409,828	
Current liabilities					
Creditors: amounts falling due within one year:					
Loans		-			
Accruals and deferred income		864		2,763	
Other creditors		6,576			
		7,440		2,763	
Net current assets			513,655		407,065
Total assets less current liabilities					
			1,783,269		1,700,623
Creditors: amounts falling due after more than one year:			-		-
Net assets					
			1,783,269		1,700,623
Funds					
Restricted funds			-		-
Unrestricted income fund			1,783,269		1,700,623
Total unrestricted funds	7				
			1,783,269		1,700,623

The unaudited financial statements were approved and authorised for issue by the Trustees of Quarry Gospel Hall Trust on 03/02/2023 and were signed on its behalf by

Mr S J Bell

The notes on pages 9 to 11 form part of these financial statements

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

1. ACCOUNTING POLICIES

1.1 Basis of financial statements

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

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

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

1.2 Income

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

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

Investment income is accounted for on a receivable basis.

1.3 Expenditure

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

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

1.4 Governance and support costs

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

1.5 Tangible fixed assets and depreciation

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

Property Improvements	5% Straight Line
Fixtures and Fittings	10% Straight Line

1.6 Taxation

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

1.7 Funds

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

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

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts.

1.9 Going concern

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

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

2. TRUSTEES' REMUNERATION AND EXPENSES

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

3. WAGES AND SALARIES

There are no employees (2021: none).

4. DONATED SERVICES

<i>Donated to:</i>	Year ended 05 April 2022 £	Year ended 05 April 2021 £
Exeter & Honiton Gospel Hall Trust	21,728	8,876

5. RESOURCES EXPENDED

	Meeting rooms £	Other charitable activities £	Year ended 05 April 2022 £	Year ended 05 April 2021 £
Direct costs				
Rates and Water	1,350	-	1,350	1,287
Gas and electricity	7,541	-	7,541	3,516
Repairs and Maintenance	2,992	-	2,992	901
Insurance	1,627	-	1,627	1,776
Telephone and broadband costs	784	-	784	1,645
Legal and professional	1,304	-	1,304	8,387
Depreciation	27,235	-	27,235	27,094
Congregation support	-	4,800	4,800	12,375
Bank charges	-	-	-	18
Support costs				
Other Public Outreach	423	-	423	-
Governance	984	-	984	984
	<u>44,240</u>	<u>4,800</u>	<u>49,040</u>	<u>57,982</u>

Governance costs include £160 (2021: £960) in respect of independent examiners fees

6. TANGIBLE FIXED ASSETS

	Freehold Property	Fixtures, fittings & equipment £	Totals £
Cost			
At 06 April 2021	1,340,710	11,546	1,352,256
Additions	-	3,290	3,290
Disposals	-	-	-
At 05 April 2022	<u>1,340,710</u>	<u>14,836</u>	<u>1,355,546</u>
Depreciation			
At 06 April 2021	51,898	6,800	58,698
Charge for the year	25,949	1,286	27,235
Depreciation on disposals	-	-	-
At 05 April 2022	<u>77,847</u>	<u>8,086</u>	<u>85,933</u>
Net book value			
At 05 April 2022	<u>1,262,864</u>	<u>6,750</u>	<u>1,269,614</u>
At 05 April 2021	<u>1,288,812</u>	<u>4,746</u>	<u>1,293,558</u>

Property Details:

Land registry titles of the above property held are DN585512 and DN337920

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

7. ANALYSIS OF NET ASSET BETWEEN FUNDS

7.1 Current year	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,269,614	-	-	1,269,614
Current assets	519,290	1,805	-	521,095
Current liabilities	(7,440)	-	-	(7,440)
Non-current liabilities	-	-	-	-
Total funds	1,781,464	1,805	-	1,783,270

7.2 Prior year	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,293,558	-	-	1,293,558
Current assets	408,023	1,805	-	409,828
Current liabilities	(2,763)	-	-	(2,763)
Non-current liabilities	-	-	-	-
Total funds	1,698,818	1,805	-	1,700,623

8. MOVEMENT IN FUNDS

8.1 Current year	Fund balance At 06 April 2021 £	Incoming resources £	Resources expended £	Realised gains and losses £	Fund balance At 05 April 2022 £
Restricted funds	-	-	-	-	-
Designated funds	1,805	2,995	(4,800)	-	-
Unrestricted funds	1,698,818	150,419	(65,968)	-	1,783,269
Total funds	1,700,623	153,414	(70,768)	-	1,783,269

8.2 Prior year	Fund balance At 06 April 2020 £	Incoming resources £	Resources expended £	Realised gains and losses £	Fund balance At 05 April 2021 £
Restricted funds	-	-	-	-	-
Designated funds	-	14,180	(12,375)	-	1,805
Unrestricted funds	1,666,154	37,147	(54,483)	50,000	1,698,818
Total funds	1,666,154	51,327	(66,858)	50,000	1,700,623

9. TRANSACTIONS WITH RELATED PARTIES

Donations totalling £2,760 have been received from related parties of the trustees.

10. VOLUNTEERS

Quarry 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.

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

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 05 APRIL 2021

Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total funds 2021 £
Income and endowments from:				
Donations and legacies:				
Collections	22,000	-	-	22,000
	-	-	-	-
	-	14,180	-	14,180
	8,210	-	-	8,210
	4,850	-	-	4,850
	2,053	-	-	2,053
Investments:				
	34	-	-	34
Total	37,147	14,180	-	51,327
Expenditure on:				
Charitable activities				
Running meeting rooms	45,607	12,375	-	57,982
Cost of donated services	8,876	-	-	8,876
Total	54,483	12,375	-	66,858
Net Income/(expenditure)	(17,336)	1,805	-	(15,531)
Gains/(losses) on sale of fixed assets	50,000	-	-	50,000
Net movement in funds	32,664	1,805	-	34,469
Reconciliation of funds				
Total funds brought forward	1,666,154	-	-	1,666,154
Total funds carried forward	1,698,818	1,805	-	1,700,623

QUARRY GOSPEL HALL TRUST

PUBLIC BENEFIT & OUTREACH

2022

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

The trust's activities have obviously been seriously impacted by the Covid 19 pandemic. The trust has endeavoured to maintain its outreach activities as far as possible, this report includes some of the things we have been engaged in.

Gospel tracts and literature available from the Gospel Hall

The trust maintains a display of gospel tracts, literature and Bibles in the foyer of its principal Gospel Hall and this fact is advertised on the sign board at the street entrance.

Street preachings and tract distribution

During this year we have resumed our long standing committal to the open air preaching in the city centre of Exeter. We have a preaching every day Monday to Friday with at least two preachers on each occasion preaching and handing out gospel tracts. Approx. 20 preachers from the community regularly preach.

Donations to local foodbank

We have donated food parcels to a local foodbank twice during the year to help those in need.

Homeless Charity

We supplied sleeping bags and foam mattresses to a local charity – Julian House who care for the Exeter homeless.

We have purchased stocks of Bibles and keep in contact with the chaplains of the local prisons and also hospitals who we have offered these to.

Some members of our congregation have assisted the Rapid Relief Team charity this year.

Julian House who care for the Exeter Homeless held their annual sleep out event. We assisted the Rapid Relief Team in serving those who slept out with a warm breakfast the following morning which was gratefully received.

Further plans for 2023

We shall aim to restore all our outreach activities at least to their pre-pandemic levels.

We are open to further suggestions from the congregation which we will review and then put forward for approval at one of our regular trust meetings.