

# CHELMHALL GOSPEL HALL TRUST

England & Wales - Charity number 1170779

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2016-12-15

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

## Contact

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**Address** Friarwood  
Rectory Road  
Alderbury  
Salisbury  
SP5 3AD

**Phone** 07557481618

## Activities

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

**Activities:** The 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](http://www.plymouthbrethrenchristianchurch.org).

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£34,093	£33,966	-	-
2024-04-05	£493,118	£27,784	-	-
2023-04-05	£17,827	£25,427	-	-
2022-04-05	£577,895	£15,495	£562,400	0
2021-04-05	£1,704	£418,310	-	-

## Trustees

Name	Role	Appointed
Christopher Miles Liesching		2021-10-02
Edward Bruce Diffey		2021-10-02
Luke Mitchell		2021-10-02
Neville Robert Barry		2021-10-02
Wyatt Karl Steedman		2021-10-02

**CHELMHALL GOSPEL HALL TRUST**

England & Wales - Charity number 1170779

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# Accounts

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# **Trustees Report & Unaudited Financial Statements**

Chelmhall Gospel Hall Trust  
For the year ended 5 April 2025

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# Legal and Administrative Information

## Chelmhall Gospel Hall Trust For the year ended 5 April 2025

**Charity Name:**

Chelmhall Gospel Hall Trust

**Registered Charity Number:**

1170779

**Trustees:**

Edward Diffey (Chair)

Wyatt Steedman

Luke Mitchell

Miles Liesching

Neville Barry

**Treasurer:**

Wyatt Steedman

**Principle Address:**

Friarwood  
Rectory Road  
Alderbury  
Salisbury  
SP5 3AD

**Independent Examiner:**

Laverne Eames  
Oldfield Advisory LLP  
1120 Elliott Court  
Herald Avenue  
Coventry  
CV5 6UB

**Accountant:**

Oldfield Advisory LLP  
1120 Elliott Court  
Herald Avenue  
Coventry  
CV5 6UB

**Bankers:**

Unity Trust Bank  
Four Brindley Place  
Birmingham  
B1 2JB

# Report of the Trustees

## Chelmhall Gospel Hall Trust For the year ended 5 April 2025

The trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with the Trust Deed and applicable law.

### Structure, Governance and Management

#### Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 20th November 1982, most recently amended by Deed of Variation dated 12th August 2014. The trust was registered with the Charity Commission for England and Wales on 15th December 2016 under Charity Registration Number: 1170779

#### Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 3. 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.

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

#### Wider Network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Salisbury 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. As well as the programme of street preaching and Gospel tract distribution, members of the congregation engage in the public benefit activities described in the report of the Salisbury Gospel Hall Trust (Charity Number 1063215) with which it shares the congregation.

## Main activities and achievements

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

This year, the Trust's main activities have been focused on the refurbishment of a redundant Baptist Church at Pennings Drove, Coombe Bissett, Salisbury, for use as a local hall.

## Plans for future periods

The Trust has agreed the purchase of a redundant chapel at Porton, and further refurbishment will be required in the future period to bring the building into a suitable condition for use by the congregation. It is intended that the expenditure on this site will be partially offset by the sale of Lower Street Gospel Hall - a hall which is now in a less suitable geographical location for the local congregation.

## Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 to 50 people normally attend these occasions.

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

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

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

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

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

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

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

## **Funding**

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

## **Financial Review**

In the year ended 5 April 2025 the Trust had a surplus of incoming resources over resources expended.

Total voluntary income received this year was £34,038 compared to £492,982 in the previous year.

All funds held were unrestricted funds.

## **Reserves Policy**

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

Free Reserves at the year end were £2,689 ( 2024: £Nil)

### 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 (FRS 102);
- 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;
  
- 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 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:

.....

Wyatt Steedman (Trustee)

.....

Date

# Report of the Independent Examiner

## Chelmhall Gospel Hall Trust For the year ended 5 April 2025

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

### 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 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.

.....  
Laverne Eames  
Oldfield Advisory LLP  
1120 Elliott Court  
Herald Avenue  
Coventry  
CV5 6UB

21 January 2026

# Statement of Financial Activities

## Chelmhall Gospel Hall Trust For the year ended 5 April 2025

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025	TOTAL FUNDS 2024
<b>Income and endowments:</b>					
<b>Donations and Legacies:</b>					
Grants Received (note 5)	-	-	-	-	20,000
Donated Services (note 4)	34,038	-	-	34,038	472,982
<b>Investments</b>					
Interest Received	55	-	-	55	136
<b>Total Income and endowments:</b>	<b>34,093</b>	<b>-</b>	<b>-</b>	<b>34,093</b>	<b>493,118</b>
<b>Expenditure:</b>					
Running Meeting Rooms (note 9)	33,966	-	-	33,966	27,784
<b>Total Expenditure:</b>	<b>33,966</b>	<b>-</b>	<b>-</b>	<b>33,966</b>	<b>27,784</b>
<b>Net Income/(Expenditure)</b>	<b>126</b>	<b>-</b>	<b>-</b>	<b>126</b>	<b>465,334</b>
<b>Other Movements</b>					
Transfers between funds	472,798	-	(472,798)	-	-
<b>Net Movement In Funds</b>	<b>(472,672)</b>	<b>-</b>	<b>472,798</b>	<b>126</b>	<b>465,334</b>
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025	TOTAL FUNDS 2024
<b>Reconciliation of funds (note 11)</b>					
Total Funds bought forward	547,336	-	472,798	1,020,134	554,800
Net movement in funds	472,924	-	(472,798)	126	465,334
<b>Total Funds carried forward</b>	<b>1,020,260</b>	<b>-</b>	<b>-</b>	<b>1,020,260</b>	<b>1,020,134</b>

The notes on page 11 - 20 form part of these financial statements.

# Balance Sheet

## Chelmhall Gospel Hall Trust As at 5 April 2025

	2025	2024
<b>Fixed Assets</b>		
Tangible assets (note 6)	1,267,551	1,236,492
<b>Total Fixed Assets</b>	<b>1,267,551</b>	<b>1,236,492</b>
<b>Current assets</b>		
Prepayments and accrued income	-	10,513
Cash at bank and in hand	2,689	23,109
<b>Total Current assets</b>	<b>2,689</b>	<b>33,622</b>
<b>Creditors: amounts falling due within one year</b>		
Loans	-	249,980
<b>Total Creditors: amounts falling due within one year</b>	<b>-</b>	<b>249,980</b>
<b>Net current assets/(liabilities)</b>	<b>2,689</b>	<b>(216,358)</b>
<b>Total assets less current liabilities</b>	<b>1,270,240</b>	<b>1,020,134</b>
<b>Creditors: amounts falling due after more than one year</b>		
Loans	249,980	-
<b>Net Assets</b>	<b>1,020,260</b>	<b>1,020,134</b>
<b>Funds (note 10)</b>		
Restricted Funds	-	472,798
Unrestricted funds	1,020,260	547,336
<b>Total Funds</b>	<b>1,020,260</b>	<b>1,020,134</b>

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

.....

Wyatt Steedman (Trustee)

The notes on pages 11 - 20 form part of these financial statements.

# Notes forming part of the Financial Statements

## Chelmhall Gospel Hall Trust For the year ended 5 April 2025

### 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 Chelmhall Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

#### 1.3 Expenditure

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

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

#### 1.4 Governance and support costs

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

#### 1.5 Tangible fixed assets and depreciation

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

Freehold Buildings	2% straight line
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.

## 1.9 Going Concern

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

## 1.10 Significant estimates and judgements

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

## 2. TRUSTEES' REMUNERATION AND EXPENSES

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2024: none).

## 3. WAGES AND SALARIES

There are no employees (2024: none)

## 4. Donated Services

	2025	2024
<b>Donated Services</b>		
<b>Received From:</b>		
Salisbury Gospel Hall Trust	34,038	15,819
<b>Total Received:</b>	<b>34,038</b>	<b>15,819</b>

## 5. Grants

	2025	2024
<b>Grants:</b>		
<b>Grants Received from:</b>		
Grants from Salisbury Gospel Hall Trust	-	457,163
The Congregation	-	20,000
<b>Total Grants Received from:</b>	<b>-</b>	<b>477,163</b>

## 6. Tangible Fixed Assets

<b>Cost</b>	Freehold Property and Refurbishments - Ashley Road	Freehold Property and Refurbishments - Church Road	Freehold Property and Refurbishments - Coombe Bisset	Freehold Property and Refurbishments - Longhedge
At 5 April 2024	130,000	175,000	228,567	465,090
Additions	451	-	46,098	496
Disposals	-	-	-	-
At 5 April 2025	130,451	175,000	274,665	465,586
<b>Depreciation</b>				
At 5 April 2024	5,077	6,893	-	4,365
Current Year Depreciation	1,733	2,333	3,367	5,019
Eliminated on disposals	-	-	-	-
At 5 April 2025	6,810	9,226	3,367	9,384
<b>Net Book Value</b>				
At 5 April 2025	123,640	165,774	271,298	456,202
At 5 April 2024	124,923	168,107	228,567	460,725

<b>Cost</b>	Freehold Property and Refurbishments - Lower Street	Freehold Property and Refurbishments - Netherhampton	Totals
At 5 April 2024	80,000	185,000	1,263,657
Additions	-	-	47,045
Disposals	-	-	-
At 5 April 2025	80,000	185,000	1,310,701
<b>Depreciation</b>			
At 5 April 2024	3,347	7,483	27,165
Current Year Depreciation	1,067	2,467	15,985
Eliminated on disposals	-	-	-
At 5 April 2025	4,414	9,950	43,150
<b>Net Book Value</b>			
At 5 April 2025	75,586	175,050	1,267,551
At 5 April 2024	76,653	177,517	1,236,492

Land registry titles of the above property held are WT227728, WT305020, WT276536, WT455311, WT446092, and WT217957.

## **7. TRANSACTIONS WITH RELATED PARTIES**

Aggregated donations from related parties during the period totaled £Nil (2024: £Nil). No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2024: none). At the balance sheet date, there were loans payable to trustees totaling £49,980 (2024: £50,000).

## **8. VOLUNTEERS**

Chelmhall 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.

# Resources Expended

## Chelmhall Gospel Hall Trust For the year ended 5 April 2025

### 9. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2025	TOTAL COSTS 2024
<b>Direct Costs</b>				
Premises costs - repairs and maintenance	2,831	-	2,831	4,738
Premises costs - heat, light and power	8,112	-	8,112	5,359
Telephone	1,508	-	1,508	1,442
Health and Safety	-	-	-	157
Legal and professional	1,539	-	1,539	1,812
Depreciation	15,985	-	15,985	11,965
Insurance	2,478	-	2,478	868
Bank charges	104	-	104	115
Other disbursements	218	-	218	368
Governance	1,190	-	1,190	960
<b>Total Direct Costs</b>	<b>33,966</b>	<b>-</b>	<b>33,966</b>	<b>27,784</b>

Governance costs include £180 (prior year: £960) in respect of independent examiners fees.

# Analysis of Net Assets - Current year

Chelmhall Gospel Hall Trust  
For the year ended 5 April 2025

## 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### 10.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
<b>Funds</b>				
Tangible Fixed Assets	1,267,551	-	-	1,267,551
Current Assets	2,689	-	-	2,689
Non Current Liabilities	(249,980)	-	-	(249,980)
<b>Total Funds</b>	<b>1,020,260</b>	<b>-</b>	<b>-</b>	<b>1,020,260</b>

# Analysis of Net Assets - Prior Year

## Chelmhall Gospel Hall Trust For the year ended 5 April 2025

### 10.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Funds</b>				
Tangible Fixed Assets	547,200	-	689,292	1,236,492
Current Assets	-	-	33,623	33,622
Current Liabilities	-	-	(249,980)	(249,980)
<b>Total Funds</b>	<b>547,200</b>	<b>-</b>	<b>472,934</b>	<b>1,020,134</b>

# Movement in Funds - Current Year

Chelmhall Gospel Hall Trust

For the year ended 5 April 2025

## 11. Movement in Funds

### 11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
<b>Movement in Funds</b>				
Total funds brought forward	547,336	-	472,798	1,020,134
Incoming resources	34,093	-	-	34,093
Resources expended	(33,966)	-	-	(33,966)
Transfers between funds	472,798	-	(472,798)	-
<b>Total funds carried forward</b>	<b>1,020,260</b>	<b>-</b>	<b>-</b>	<b>1,020,260</b>

# Movement in Funds - Prior Year

Chelmhall Gospel Hall Trust

For the year ended 5 April 2025

## 11. Movement in Funds

### 11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Movement in Funds</b>				
Total funds brought forward	554,800	-	-	554,800
Incoming resources	15,955	-	477,163	493,118
Resources expended	(23,419)	-	(4,365)	(27,784)
<b>Total funds carried forward</b>	<b>547,336</b>	<b>-</b>	<b>472,798</b>	<b>1,020,134</b>

# Comparative Statement of Financial Activities

## Chelmhall Gospel Hall Trust For the year ended 5 April 2025

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Income and endowments:</b>				
<b>Donations and Legacies:</b>				
Grants Received (note 5)	-	-	477,163	477,163
Donated Services (note 4)	15,819	-	-	15,819
<b>Investments</b>				
Interest Received	136	-	-	136
<b>Total Income and endowments:</b>	<b>15,955</b>	<b>-</b>	<b>477,163</b>	<b>493,118</b>
<b>Expenditure:</b>				
Running Meeting Rooms (note 9)	23,419	-	4,365	27,784
<b>Total Expenditure:</b>	<b>23,419</b>	<b>-</b>	<b>4,365</b>	<b>27,784</b>
<b>Net Income/(Expenditure)</b>	<b>(7,464)</b>	<b>-</b>	<b>472,798</b>	<b>465,334</b>
<b>Net Movement In Funds</b>	<b>(7,464)</b>	<b>-</b>	<b>472,798</b>	<b>465,334</b>
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Reconciliation of funds (note 11)</b>				
Total Funds brought forward	554,800	-	-	554,800
Net movement in funds	(7,464)	-	472,798	465,334
<b>Total Funds carried forward</b>	<b>547,336</b>	<b>-</b>	<b>472,798</b>	<b>1,020,134</b>

**CHELMHALL GOSPEL HALL TRUST**

England & Wales - Charity number 1170779

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# Accounts

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**Charity Registration No: 1170779**

**Chelmhall Gospel Hall Trust**

**Report of the trustees and  
Audited financial statements  
Year ended 5 April 2024**

**Chelmhall Gospel Hall Trust**

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**Chelmsall Gospel Hall Trust**

**Reference and administrative details**

**For the year ended 5 April 2024**

<b>Charity name</b>	<b>Chelmsall Gospel Hall Trust</b>
<b>Registered charity number</b>	1170779
<b>Trustees</b>	Mr. Edward Diffey (Chair) Mr. Luke Mitchell Mr. Miles Liesching Mr. Neville Barry Mr. Wyatt Steedman (Treasurer)
<b>Principal address</b>	Friarwood, Rectory Road Alderbury, Salisbury Wiltshire SP5 3Ad
<b>Accountant</b>	Mr. Ian Steedman
<b>Independent examiner</b>	Moore (South) LLP 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury, Wiltshire SP1 2TJ
<b>Bankers</b>	Unity Trust Bank Four Brindley Place Birmingham B1 2JB
<b>Solicitors</b>	Parker Bullen LLP 45 Castle Street Salisbury Wiltshire , SP1 3SS

## **Chelmhall Gospel Hall Trust**

### **Trustees' Report**

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The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 10-11 and comply with the Trust Deed and applicable law.

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

##### **Governing document**

The Charity is an unincorporated trust constituted by a Deed of Trust dated 20<sup>th</sup> November 1982, most recently amended by Deed of Variation dated 12<sup>th</sup> August 2014. The Trust was registered with the Charity Commission for England and Wales on 15<sup>th</sup> December 2016 under Charity Registration Number: 1063215

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

The names of the Trustees who served during the year and since the year end are set out on page 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2024 (2023: £nil).

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

##### **Wider network**

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

##### **Risk management**

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

##### **Objectives and activities**

###### **Objectives and aims**

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

Details of the origins, teachings and way of life of the Brethren can be found on the website - [www.plymouthbrethrenchristianchurch.org](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

## **Chelmsford Gospel Hall Trust**

### **Trustees' Report**

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#### **Public benefit**

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

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

The Trust provides and maintains six Gospel halls where religious meetings are held by the local Brethren community. The Trust's main achievements this year has been completing works to a new Gospel Hall site at Longhedge for use by the congregation, and purchase of a new site in Coombe Bissett with the view to use as a Gospel Hall in the place of the Lower Street Gospel Hall which is now in a less suitable geographical location for the local congregation. The Trust has also been able to keep the halls open and in good condition for the congregation throughout the year.

#### **Plans for Future Periods**

In the future period, the Trust is planning to open the Coombe Bissett site for use as a Gospel Hall and to sell the site at Lower Street to repay the loans set against the Coombe Bissett property. The Trust will continue to review the needs of the congregation and ensure halls are provided in suitable condition and location for the congregations needs.

#### **Meetings**

Meetings held at the Gospel halls would normally include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 50 people normally attend these occasions.

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

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

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

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

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

In 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:

# Chelmsall Gospel Hall Trust

## Trustees' Report

---

- 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 received from the Salisbury Gospel Hall Trust in the form of grants to finance capital projects, donated services for associated expenses.

### Financial review

#### Financial position

In the year ended 5 April 2024, the Trust had a surplus of £465,334 of incoming resources over resources expended. Total voluntary income received this year was £492,982, compared to £17,827 in the previous year. The significant increase in income was due to grants from the Salisbury Gospel Hall Trust to fund upcoming projects. Funds held were both Restricted and Unrestricted Funds. Restricted funds are represented by assets which were acquired by funds originally restricted in their purpose. Other assets were acquired from unrestricted funds. All funding is received from Salisbury Gospel Hall Trust, and these are of restricted purpose, being used solely for the acquisition and enhancement of gospel halls. The situation as to the negative net current assets will be corrected by the imminent sale of the Lower Street hall.

#### Reserves policy

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

Free reserves at the year-end were £Nil.

# Chelmhall Gospel Hall Trust

## Trustees Report

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### Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 & 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- 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;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the 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:

Wyatt Steedman

Trustee

Date: 26<sup>th</sup> January 2025

## **Independent Examiner's Report to the Trustees of Chelmsford Gospel Hall Trust**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2024 which are set out on pages 8 to 15.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

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

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

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

Signed:

Robert MacDonald

Moore (South) LLP – Chartered Accountants

33 The Clarendon Centre

Salisbury Business Park, Diary Meadow Lane

Salisbury

Wiltshire

SP1 2TJ

## Chelmhall Gospel Hall Trust

### Statement of Financial Activities

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Notes				
<b>Income</b>					
Donated Services	4	15,819		15,819	17,827
Grants from Salisbury Gospel Hall Trust			457,163	457,163	-
Grants from the Congregation			20,000	20,000	
Bank Interest		136		136	
<b>Totals</b>		<b>15,955</b>	<b>477,163</b>	<b>493,118</b>	<b>17,827</b>
<b>Expenditure on Charitable Activities</b>					
Running Meeting Rooms		22,459	4,365	26,824	25,427
Governance		960	-	960	-
<b>Totals</b>	5	<b>23,419</b>	<b>4,365</b>	<b>27,784</b>	<b>25,427</b>
<b>Net Income/Expenditure</b>		<b>-7,464</b>	<b>472,798</b>	<b>465,334</b>	<b>-7,600</b>
<b>Net Movement in Funds</b>		<b>-7,464</b>	<b>472,798</b>	<b>465,334</b>	<b>-7,600</b>
<b>Reconciliation of Funds</b>					
Total Funds brought forward		554,800	0	554,800	562,400
<b>Total Funds carried forward</b>		<b>547,336</b>	<b>472,798</b>	<b>1,020,134</b>	<b>554,800</b>

**Chelmhall Gospel Hall Trust**  
**Balance Sheet at 5 April 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	6	1,236,492	554,800
<b>Current assets</b>			
Debtors:			
Prepayments and accrued income		10,513	-
Cash at bank and in hand		23,109	-
		<u>33,622</u>	<u>-</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:		249,980	-
Other creditors - Accruals and deferred income		-	-
		<u>249,980</u>	<u>-</u>
Net current assets	-	216,358	-
<b>Total assets less current liabilities</b>		1,020,134	554,800
Creditors: amounts falling due after more than one year:		-	-
<b>Net assets</b>		<u>1,020,134</u>	<u>554,800</u>
<b>Funds</b>			
Unrestricted income fund		547,336	554,800
Restricted funds		472,798	-
<b>Total funds</b>		<u>1,020,134</u>	<u>554,800</u>

The audited financial statements were approved and authorised for issue by the Trustee of Chelmhall Gospel Hall Trust on 27th January 2025 and signed on their behalf by

Wyatt Steedman  
Trustee

# **Chelmsford Gospel Hall Trust**

## **Notes to the financial statements**

**For the year ended 5 April 2024**

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### **1. Accounting policies**

#### **1.1 Basis of preparation financial statements**

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

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

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

## **Chelmhall Gospel Hall Trust**

### **Notes to the financial statements**

**For the year ended 5 April 2024**

#### **1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Freehold land is not depreciated. Where the separate values of land and buildings is not known because they were purchased in the same transaction, it is assumed that two thirds of the value is attributed to the buildings. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	2% straight line
Temporary buildings	20% 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, which are currently for the acquisition of further Gospel halls.

#### **1.8 Going concern**

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The charity is assured of continued funding from its associated charity, Salisbury Gospel Hall Trust, in respect of future capital investments and ongoing day to day expenses. The current liabilities are short-term loans which will be wholly repaid within the twelve-month loan terms from the sale of the hall at Lower Street, Salisbury.

#### **1.9 Significant estimates and judgements**

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

### **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 (2023: None).

### **3 Wages and salaries**

There are no employees (2023: none).

**Chelmhall Gospel Hall Trust**

**Notes to the financial statements**

**For the year ended 5 April 2024**

**4 Donated services and grants**

<i>Received from:</i>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salisbury Gospel Hall Trust	472,982	17,827
The Congregation	20,000	0
	<u>492,982</u>	<u>17,827</u>

**5 Resources expended**

	<b>Meeting rooms</b>	<b>Other charitable activities</b>	<b>2024</b>	<b>Meeting Rooms</b>	<b>Other charitable activities</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Direct costs</b>						
Repairs and Maintenance	4,738		4,738	1,172		1,172
Insurance	868		868	1,171		1,171
Rates	-		-	100		100
Light and heat	5,359		5,359	3,956		3,956
Bank Charges	115		115	-		-
Telephone	1,442		1,442	963		963
Depreciation	11,965		11,965	7,600		7,600
Legal and professional costs	1,812		1,812	10,403		10,403
Health and safety	157		157	62		62
Other Disbursements	368		368			
<b>Support costs</b>	<u>26,824</u>		<u>26,824</u>	<u>25,427</u>		<u>25,427</u>
<b>Governance</b>	960		960	-		-
	<u>27,784</u>		<u>27,784</u>	<u>25,427</u>		<u>25,427</u>

Governance costs include £960 (2023: Nil) in respect of independent examiner's fees.

**Chelmhall Gospel Hall Trust**  
**Notes to the financial statements**  
**For the year ended 5 April 2024**

6 Tangible fixed assets	Freehold Property & Refurbishment		
	Unrestricted Funds	Restricted Funds	Total Funds
<b>Cost</b>			
Brought forward at 6 April 2023	570,000	-	570,000
Additions	-	693,656	693,656
	<u>570,000</u>	<u>693,656</u>	<u>1,263,656</u>
Disposals	-	-	-
<b>At 5 April 2024</b>	<b><u>570,000</u></b>	<b><u>693,656</u></b>	<b><u>1,263,656</u></b>
<b>Depreciation</b>			
Brought forward at 6 April 2023	15,200	-	15,200
Charge for the year	7,600	4,365	11,965
Disposals	-	-	-
<b>At 5 April 2024</b>	<b><u>22,800</u></b>	<b><u>4,365</u></b>	<b><u>27,165</u></b>
<b>Net book value at 5 April 2024</b>	<b>547,200</b>	<b>689,291</b>	<b>1,236,491</b>
<b>At 5 April 2023</b>	<b>554,800</b>	<b>-</b>	<b>554,800</b>

**Property Details:**

Land registry titles of the above properties all in Salisbury are: 131 Netherhampton Road , (WT217957), Lower Road (WT446092), 45 Ashley Road (WT227728), 5 Church Road (WT305020), Longhedge Cottages (WT455311), Pennings Drove, Coombe Bissett (WT276536)

## Chelmhall Gospel Hall Trust

### Notes to the financial statements For the year ended 5 April 2024

#### 7 Analysis of net assets between funds

<i>1. Current year</i>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	547,200	689,292	1,236,492
Current assets		33,622	33,622
Current liabilities		- 249,980	- 249,980
<b>Total funds</b>	<b>547,200</b>	<b>472,934</b>	<b>1,020,134</b>

<i>7.2 Prior year</i>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	554,800	-	554,800
Current assets	-	-	-
Current liabilities	-	-	-
<b>Total funds</b>	<b>554,800</b>	<b>-</b>	<b>554,800</b>

## Chelmhall Gospel Hall Trust

### Notes to the financial statements For the year ended 5 April 2024

#### 8 Movement in funds

1 Current year	Balance at 6	Incoming	Resources	Realised/ unrealised	Balance at 5
	April 2023	resources	expended	gains and losses	April 2024
	£	£	£	£	£
Restricted funds	-	477,165	4,365	-	472,798
Unrestricted funds	554,800	15,955	23,419	0	547,336
<b>Total funds</b>	<b>554,800</b>	<b>493,120</b>	<b>27,784</b>	<b>-</b>	<b>1,020,134</b>

#### 2 Prior year

	Balance at 6	Incoming	Resources	Realised/ unrealised	Balance at 5
	April 2022	resources	expended	gains and losses	April 2023
	£	£	£	£	£
Unrestricted funds	562,400	17,827	25,427		554,800
<b>Total funds</b>	<b>562,400</b>	<b>17,827</b>	<b>25,427</b>		<b>554,800</b>

Restricted funds are represented by fixed assets acquired from charitable donations specified for this purpose. This ensures that should such assets be disposed of in the future, the use to which the proceeds are applied will be restricted to the same purpose.

#### 9 Transactions with related parties

Mr. Miles Liesching (a trustee of the charity) made a short-term interest free loan of £50,000 to the trust.

#### 10 Volunteers

Chelmhall 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.

# Chelmhall Gospel Hall Trust

## Notes to the financial statements

For the year ended 5 April 2024

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### Comparative Statement of Financial Activities

	Notes	Unrestricted Funds £	Total Funds 2023 £
<b>Income from Donations</b>			
Donated services	4	17,827	17,827
<b>Total</b>		<b>17,827</b>	<b>17,827</b>
<b>Expenditure on Charitable Activities</b>			
Running meeting rooms		25,427	25,427
<b>Total</b>	5	<b>25,427</b>	<b>25,427</b>
<b>Net income/(expenditure)</b>		<b>(7,600)</b>	<b>(7,600)</b>
<b>Net movement in funds</b>		<b>(7,600)</b>	<b>(7,600)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		562,400	562,400
<b>Total funds carried forward</b>		<b>554,800</b>	<b>554,800</b>

**CHELMHALL GOSPEL HALL TRUST**

England & Wales - Charity number 1170779

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# Accounts

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Charity registration number 1170779

**CHELMHALL GOSPEL HALL TRUST (CGHT)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2022**

# CHELMHALL GOSPEL HALL TRUST (CGHT)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr E B Diffey	(Appointed 2 October 2021)
	Mr L Mitchell	(Appointed 2 October 2021)
	Mr Christopher Liesching (Chair)	(Appointed 2 October 2021)
	Mr N R Barry	(Appointed 2 October 2021)
	Mr W K Steedman (Charity Treasurer)	(Appointed 2 October 2021)
	Mr S Woodcock	(Resigned 2 October 2021)
	Mr L Webberley	(Resigned 2 October 2021)
	Mr G Dormer	(Resigned 2 October 2021)

**Charity number** 1170779

**Principal address**  
Friarwood  
Rectory Road  
Alderbury  
Salisbury  
Wiltshire  
SP5 3AD

**Independent examiner**  
Moore (South) LLP  
33 The Clarendon Centre  
Salisbury Business Park  
Dairy Meadow Lane  
Salisbury  
Wiltshire  
SP1 2TJ

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# CHELMHALL GOSPEL HALL TRUST (CGHT)

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# CHELMHALL GOSPEL HALL TRUST (CGHT)

## TRUSTEES REPORT

**FOR THE YEAR ENDED 5 APRIL 2022**

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The Trustees present their annual report and financial statements for the year ended 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 6 and comply with the Trust Deed and applicable law

The Charity is an unincorporated trust constituted by a Deed of Trust date 20 November 1982, most recently amended by Deed of Variation dated 12 August 2014. The Trust was registered with the Charity Commission for England and Wales on 15 December 2016 under Charity Registration Number: 1170779.

The trustees who served from the 6th April 2021 to the 4th September 2021 were:

Mr S Woodcock  
Mr L Webberley  
Mr G Dormer

At a meeting of the Congregation held on the 4th day of September 2021 at the Gospel Hall at 5 Church Road, Laverstock, Salisbury SP1 1QX it was unanimously resolved that the Congregation appointed the below persons in place of the names shown above:

Mr C M Liesching  
Mr E B Diffey  
Mr W K Steedman  
Mr L Mitchell  
Mr N R Barry

None of the Trustees, nor any person connected with them, received any remuneration from the Charity in the year ended 5<sup>th</sup> April 2022.

### **Objectives and activities**

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 summarized 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 Commissions's general guidance to charities on public benefit.

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

# CHELMHALL GOSPEL HALL TRUST (CGHT)

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2022**

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### **Achievements and performance**

During the financial year, the Trust was given the Gospel Halls at Church Road, Ashley Road, Netherhampton Road and Lower Street in Salisbury by affiliated trusts which have been included in the Trust accounts at market value based on formal valuations obtained from an independent estate agent.

The Trust provides and maintains the Gospel Halls at Church Road, Ashley Road, Netherhampton Road and Lower Street in Salisbury, where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website – [www.plymouthbrethrenchristianchurch.org](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

The trust makes use of the many volunteers from within the regular congregation to manage the up keep of the local halls, including cleaning, gardening, light maintenance and arranging halls for meetings.

### **Meetings**

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 20 and 60 people normally attend these occasions. During this period the number of meetings held in the Gospel halls was considerably lower than usual periods due to the local government restrictions in the UK. As government restrictions permit, meetings will resume in the halls approximately 2-3 times per week.

The meetings are attended by the regular congregation which consists of approximately 200 members each using a hall in close proximity to their residence. Most meetings are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and provides a telephone number for those seeking further information or help.

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

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 donate to local foodbanks and charities which support the homeless. 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).

# CHELMHALL GOSPEL HALL TRUST (CGHT)

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2022**

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### **Financial review**

During the year the Trust made a surplus of £562,400 (2021: £(418,310)), at the year end the trust had funds of £562,400(2021: £Nil) comprise of Unrestricted funds of £562,400 (2021: £Nil).

At the 5th April 2022 the Trust had cash balances of £Nil (2021: £Nil).

Funding is received from the Salisbury Gospel Hall Trust in the form of donated services, as the Chelmsall Gospel Hall Trust does not hold any monetary funds itself.

### **Reserves policy**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are paid for by Salisbury Gospel Hall Trust.

The Chelmsall Gospel Hall Trust holds no monetary reserves, and currently has no plan to hold reserves in the foreseeable future

The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free Reserves (net current assets less any Restricted Funds) at the year-end were £Nil. (2021: £Nil)

### **Future Plans**

As the government restrictions are lifted and conditions allow, the Gospel halls will be opened for use by the congregation for their meetings, and the trust is committed to providing and maintaining the current Gospel halls for this purpose. The trust is also committed to providing and maintaining additional gospel halls donated from affiliated trusts during the financial year. The trustees do not consider any of the risks to the charity will have any effect on the ability of the trust to continue as a going concern.

### **Risk management**

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks. Amongst these risks are the possibility of the resurgence of the COVID 19 virus and the potential of future lockdowns. This would restrict us from providing the Gospel halls for regular meetings to the Congregation. Whilst we cannot fully mitigate this risk we have alternative platform for holding meetings virtually should the situation arise. Secondly as the Chelmsall Gospel Hall Trust carries no monetary funds itself there is the risk of depleting funds for maintenance of the Gospel Halls, however the trustees have reviewed the situation with donated services from the affiliated trust (Salisbury Gospel Hall Trust) and do not consider there to be a risk to the funding from this source.

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

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

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 the Salisbury Gospel Hall Trust with which it shares members of its congregation.

# CHELMHALL GOSPEL HALL TRUST (CGHT)

## TRUSTEES REPORT (CONTINUED)

*FOR THE YEAR ENDED 5 APRIL 2022*

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The report was approved by the Board of Trustees.

.....  
Mr W K Steedman (Charity Treasurer)  
**Trustees**

Date: .....

# **CHELMHALL GOSPEL HALL TRUST (CGHT)**

## **STATEMENT OF RESPONSIBILITIES**

***FOR THE YEAR ENDED 5 APRIL 2022***

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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 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to:

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

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

# CHELMHALL GOSPEL HALL TRUST (CGHT)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHELMHALL GOSPEL HALL TRUST (CGHT)

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I report to the Trustees on my examination of the financial statements of Chelmsall Gospel Hall Trust (CGHT) (the Charity) for the year ended 5 April 2022.

#### **Responsibilities and basis of report**

As the Trustees of the Charity 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 Charity'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**

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

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 Charity 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.

**Robert MacDonald (FCCA)**

**Moore (South) LLP**

33 The Clarendon Centre  
Salisbury Business Park  
Dairy Meadow Lane  
Salisbury  
Wiltshire  
SP1 2TJ

Dated: .....

# CHELMHALL GOSPEL HALL TRUST (CGHT)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2022

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		Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<b>Income from:</b>						
Donations and legacies	2	7,895	-	-	7,895	1,704
Gospel Halls donated to Trust		570,000	-	-	570,000	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>						
Charitable activities	3	15,495	-	-	15,495	418,310
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>						
		562,400	-	-	562,400	(416,606)
Fund balances at 6 April 2021		-	-	-	-	416,606
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 5 April 2022</b>		<u>562,400</u>	<u>-</u>	<u>-</u>	<u>562,400</u>	<u>-</u>

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

All income and expenditure derive from continuing activities.

# CHELMHALL GOSPEL HALL TRUST (CGHT)

## BALANCE SHEET

AS AT 5 APRIL 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	7	562,400		-	
			=====		=====
<b>Income funds</b>					
Unrestricted funds		562,400		-	
			=====		=====
		562,400		-	
			=====		=====

The financial statements were approved by the Trustees on .....

.....  
Mr W K Steedman (Charity Treasurer)  
**Trustee**

# CHELMHALL GOSPEL HALL TRUST (CGHT)

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 5 APRIL 2022*

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### 1 Accounting policies

#### Charity information

The Charity is an unincorporated trust constituted by a Deed of Trust dated 20 November 1982, most recently amended by Deed of Variation dated 12 August 2014. The Trust was registered with the Charity Commission for England and Wales on 15 December 2016 under Charity Registration Number: 1170779.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. 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 Charity 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.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. The trustees do not consider that the Covid-19 Pandemic will have any effect on the ability of the trust to continue as a going concern.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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 Charity 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.

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.

# CHELMHALL GOSPEL HALL TRUST (CGHT)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

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### 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 Chelmsford 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.

Donated Gospel halls are recognised as income in the financial statements when the property has formally been transferred to the Trust. The value of these donated gospel halls to Chelmsford Gospel Hall Trust is considered to be equal to the market value.

Investment income is accounted for on a receivable basis.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 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 land and buildings	2% Straight Line
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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 Charity 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).

#### **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.

# CHELMHALL GOSPEL HALL TRUST (CGHT)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

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### 1 Accounting policies

(Continued)

#### **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 Charity's contractual obligations expire or are discharged or cancelled.

### 1.8 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.

### 2 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Donated services from Salisbury Gospel Hall Trust	7,895	1,704

# CHELMHALL GOSPEL HALL TRUST (CGHT)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

### 3 Charitable activities

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation and impairment	7,600	-
Telephone	147	-
Utilities	1,812	254
Bank Charges	-	65
Donation of Gospel hall premises	-	417,991
Insurance	873	-
Repairs & Maintenance	1,027	-
	<u>11,459</u>	<u>418,310</u>
Share of governance costs (see note 4)	4,036	-
	<u>15,495</u>	<u>418,310</u>

### 4 Support costs

	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Independent Examination fees	-	1,000	1,000
Legal and professional	-	3,036	3,036
	<u>-</u>	<u>4,036</u>	<u>4,036</u>
Analysed between Charitable activities	-	4,036	4,036

### 5 Trustees

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

### 6 Employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Total	<u>-</u>	<u>-</u>

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

# CHELMHALL GOSPEL HALL TRUST (CGHT)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

### 7 Tangible fixed assets

	Freehold land and buildings £
<b>Cost</b>	
Additions	570,000
At 5 April 2022	<u>570,000</u>
<b>Depreciation and impairment</b>	
Depreciation charged in the year	7,600
At 5 April 2022	<u>7,600</u>
<b>Carrying amount</b>	
At 5 April 2022	<u><u>562,400</u></u>

During the year the Trust acquired four Gospel hall premises which were donated by other Gospel Hall Trusts. Harnham Gospel Hall Trust donated three properties; 131 Neverhampton Road (WT217957), Lower Road Hall (WT446092), 45 Ashley Road (WT227728). Salisbury Gospel Hall Trust donated 5 Church Road (WT305020) to the Trust.

### 8 Analysis of net assets between funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fund balances at 5 April 2022 are represented by:		
Tangible assets	562,400	-
	<u>562,400</u>	<u>-</u>

### 9 Related party transactions

During the previous year, the interest free loan of £250 from Tim Murphy (Trustee) was repaid.