

**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)
<b>Charity number</b>	1170779	
<b>Principal address</b>	Friarwood Rectory Road Alderbury Salisbury Wiltshire SP5 3AD	
<b>Independent examiner</b>	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 Chelmsford 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 Chelmsford 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 Chelmsford 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 Chelmsford 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

		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	-
<b>Expenditure on:</b>						
Charitable activities	3	15,495	-	-	15,495	418,310
<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
<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

### 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

	Unrestricted funds	Unrestricted funds
	2022	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

	2022 £	2021 £
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

	Support costs £	Governance costs £	2022 £
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
	<u>-</u>	<u>4,036</u>	<u>4,036</u>

### 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:

	2022 Number	2021 Number
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	570,000
<b>Depreciation and impairment</b>	
Depreciation charged in the year	7,600
At 5 April 2022	7,600
<b>Carrying amount</b>	
At 5 April 2022	562,400

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	-
	562,400	-

### 9 Related party transactions

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