

**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 Aldbury, 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.

## **Chelmhall 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 Bisset site for use as a Gospel Hall and to sell the site at Lower Street to repay the loans set against the Coombe Bisset 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:



# **Chelmsford Gospel Hall Trust**

## **Trustees' Report**

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- 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.

## **Chelmsford 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



# Chelmsford 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>

**Chelmsford 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 Chelmsford 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.

## **Chelmsford 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>	<u>960</u>		<u>960</u>	<u>-</u>		<u>-</u>
	<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
	570,000	693,656	1,263,656
Disposals	-	-	-
<b>At 5 April 2024</b>	<b>570,000</b>	<b>693,656</b>	<b>1,263,656</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>22,800</b>	<b>4,365</b>	<b>27,165</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

<i>1 Current year</i>	Balance at 6 April 2023	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 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>

<i>2 Prior year</i>	Balance at 6 April 2022	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 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

### Comparative Statement of Financial Activities

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