

Charity Registration No: 1175387

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**East Herts Gospel Hall Trust**

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**Report of the trustees and  
unaudited financial statements  
for the year ended 5th April 2021**

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**East Herts Gospel Hall Trust**  
**Reference and administrative details**  
**for the year ended 5th April 2021**

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**Charity name:** East Herts Gospel Hall Trust

**Registered charity number:** 1175387

**Trustees:** Mr Mark Milner  
Mr Graham C Parsons  
Mr Ross S Stacey (Chair)

**Treasurer:** Mr Ross S Stacey

**Principal address:** The Cottage  
Standon Green End  
High Cross  
Ware  
Herts.  
SG11 1BP

**Independent examiner:** Sandra Thurgood FCCA FMAAT CPA BSc  
3 Dells Lane  
Biggleswade  
Beds.  
SG18 8LP

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2021**

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The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Trust Deed and applicable law.

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

##### **Governing document**

East Herts Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 12th March 2007, most recently amended by Deed of Variation dated 8th August 2014. The Trust was registered with the Charity Commission for England and Wales on 26th October 2017 under Charity Registration Number: 1175387.

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

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2021 (2020: £nil).

The Trust operates 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 Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust.

In this regard the Trust's expenses were met by the Hertford Gospel Hall Trust.

##### **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 trust has the following charitable purposes:

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.

## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2021**

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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 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.

#### **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 50 and 100 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 Halls welcome 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:

1. 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)
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).
3. 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).
4. 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.
5. 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).



## **East Herts Gospel Hall Trust**

### **Report of the trustees for the year ended 5th April 2021**

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#### **Objectives and activities**

#### **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**

#### **Financial position**

In the year ended 5 April 2021 the Trust had a surplus of incoming resources over resources expended. This is due to applying a depreciation charge in the year i.e. a non cash item. Total voluntary income received this year was £ 549,062 compared to £ 3,348 in the previous year.

All funds held were unrestricted funds.

#### **Reserves policy**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The Trustees consider that no reserves policy is needed as expenditure is very minimal and infrequent and has the support of congruent trusts. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal.

Free reserves at the year end were £ nil. Any shortfall will be met by donated services income from the Hertford Gospel Hall Trust.

#### **Plans for future periods**

The Trust plans to continue all the current activities although there are plans to develop our existing property which will see a new meeting hall along with two detached dwellings being built across 3 & 5 Ermine Street.

The Orchards, Baldock Road, Buntingford was purchased on 4th August 2020 as an additional gospel hall is needed in the area and this was funded by a grant from Hertford Gospel Hall Trust.

The trust plans to take on the ownership of more halls from affiliated trusts and therefore increase the number of trustees from 3 to 5 in due course.

From 18th March 2020, East Herts Gospel Hall Trust ceased using the gospel hall, which it operates. This was as a result of the global COVID-19 pandemic and the general lockdown imposed by the government on 23rd March 2020. The Trusts' halls are being used when the trustees feel the Covid restrictions can be complied with. 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.

## East Herts Gospel Hall Trust

### Report of the trustees for the year ended 5th April 2021

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#### 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).

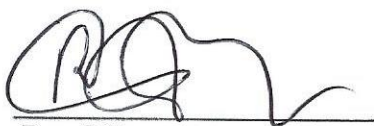
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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

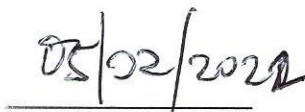
- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume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

  
Ross S Stacey

  
Date

## INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

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Report to the trustees of East Herts Gospel Hall Trust on the financial statements for the year ended 5th April 2021 set out on pages 7 to 12.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the 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 financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

24/01/2022

Name: Sandra Thurgood FCCA FMAAT CPA BSc

3 Dells Lane, Biggleswade, Beds., SG18 8LP



East Herts Gospel Hall Trust  
Statement of financial activities  
(including income and expenditure account)  
for the year ended 5th April 2021

	NOTES	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>incoming and endowments from:</b>					
<b>Donations and legacies:</b>					
Collections		-	-	-	-
Contributions from the congregation		-	-	-	-
Gift Aid donations		-	-	-	-
Income tax refunds		-	-	-	-
Donated services	4.	6,001	-	6,001	3,348
Payroll giving		-	-	-	-
Legacies received		-	-	-	-
<b>Investment income and interest</b>					
Bank interest		-	-	-	-
<b>Other income</b>					
Grants from affiliated trusts		543,061	-	543,061	-
<b>Total</b>		<b>549,062</b>	<b>-</b>	<b>549,062</b>	<b>3,348</b>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
Running of meeting hall	5.	4,964	-	4,964	3,210
Wider community outreach		-	-	-	-
Cost of donated services	4.	-	-	-	-
Other costs		-	-	-	-
<b>Governance</b>					
Computer costs		-	-	-	-
Legal & professional costs	-	96	-	96	384
Independent Examiner's fee		744	-	744	432
Bank charges		69	-	69	60
Depreciation - Office equipment (Admin)		-	-	-	-
<b>Other</b>					
Profit/Loss on sale of assets		-	-	-	-
<b>Total</b>		<b>5,681</b>	<b>-</b>	<b>5,681</b>	<b>4,086</b>
<b>Net income/(expenditure)</b>		<b>543,381</b>	<b>-</b>	<b>543,381</b>	<b>- 738</b>
Gain/(losses) on revaluation of fixed assets		-	-	-	-
<b>Net movement in funds</b>		<b>543,381</b>	<b>-</b>	<b>543,381</b>	<b>- 738</b>
<b>Reconciliation of funds</b>					
Funds at 6th April 2020		458,824	-	458,824	459,562
<b>Total funds at 5th April 2021</b>	7.	<b>1,002,205</b>	<b>-</b>	<b>1,002,205</b>	<b>458,824</b>

The notes on pages 9 to 12 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

**East Herts Gospel Hall Trust**  
**Balance sheet**  
**As at 5th April 2021**

	NOTES	£	2021	£	£	2020	£
<b>Fixed assets</b>							
Tangible fixed assets	6.			1,002,408			458,958
				<u>1,002,408</u>			<u>458,958</u>
<b>Current assets</b>							
Debtors:							
Sundry loans			-			-	
Prepayments & accrued income			384			348	
Cash at bank and in hand			96			65	
			<u>480</u>			<u>413</u>	
<b>Current liabilities</b>							
Creditors: amounts falling due within one year:							
Other creditors			-			-	
Accruals and deferred income			683			547	
			<u>683</u>			<u>547</u>	
<b>Net current assets</b>			-	203		-	134
<b>Total assets less current liabilities</b>				<u>1,002,205</u>			<u>458,824</u>
Creditors: amounts falling due after more than one year				-			-
<b>Net assets</b>			£	<u>1,002,205</u>		£	<u>458,824</u>
<b>Funds</b>							
Unrestricted funds				1,002,205			458,824
Restricted funds				-			-
<b>Total Funds</b>	8.		£	<u>1,002,205</u>		£	<u>458,824</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of East Herts Gospel Hall Trust

on / / and signed on their behalf by

\_\_\_\_\_  
Ross S Stacey  
Trustee

## 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 East Herts 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 Resources expended

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. As there are no staff or offices the Trustees have agreed to allocate all such costs to Governance costs.

### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £150) 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 land	Not depreciated
Building refurbishments	15%- Reducing balance method
Equipment	33.33%- Reducing balance method

### 1.6 Taxation

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

### 1.7 Funds

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

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

### 1.8 Preparation of consolidated financial statements

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

### 1.9 Going concern

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

**1. Accounting policies contd.**

**1.9 Going concern contd.**

From 18th March 2020, East Herts Gospel Hall Trust ceased using the gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

**2. Trustees's expenses**

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2020: None).

**3. Wages and salaries**

There are no employees (2020: none).

**4. Donated services**

Income	2021 £	2020 £
Hertford Gospel Hall Trust	6,001	3,348
	<u>6,001</u>	<u>3,348</u>
 Expenditure	 2021 £	 2020 £
	-	-
	<u>-</u>	<u>-</u>

**5. Resources expended**

	Meeting rooms £	Other charitable activities £	2021 £	2020 £
Repairs and maintenance of buildings	1,032	-	1,032	1,212
Maintenance- Recording equipment	-	-	-	-
Light and heat	948	-	948	1,195
Council tax	-	-	-	-
Water rates	197	-	197	134
Insurance- Public liability	363	-	363	244
Legal & professional- specific to halls	2,063	-	2,063	-
Cleaning	-	-	-	-
Depreciation- Freehold property	357	-	357	419
Depreciation- Equipment	4	-	4	6
	<u>4,964</u>	<u>-</u>	<u>4,964</u>	<u>3,210</u>



## 6. Tangible fixed assets

	Freehold Property* and Refurbishment £	Equipment £	Total £
<b>Cost</b>			
At 6th April 2020	466,834	425	467,259
Disposals	-	-	-
Additions	543,811	-	543,811
At 5th April 2021	1,010,645	425	1,011,070
<b>Depreciation</b>			
At 6th April 2020	7,887	414	8,301
Disposals	-	-	-
Charge for the year	357	4	361
At 5th April 2021	8,244	418	8,662
Net Book Value			
At 5th April 2021	1,002,401	7	1,002,408
At 6th April 2020	458,947	11	458,958

\* Land Registry title numbers are; HD224392 and HD128911

## 7. Analysis of net assets between funds

### 7.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,002,408	-	1,002,408
Current assets	480	-	480
Current liabilities	683	-	683
Creditors: amounts falling due after more than one year	-	-	-
<b>Total funds</b>	<b>1,002,205</b>	<b>-</b>	<b>1,002,205</b>

### 7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	458,958	-	458,958
Current assets	413	-	413
Current liabilities	547	-	547
Creditors: amounts falling due after more than one year	-	-	-
<b>Total funds</b>	<b>458,824</b>	<b>-</b>	<b>458,824</b>

## 8. Movement in funds

### 8.1 Current year

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2021 £
<b>Restricted funds</b>					
Fund	-	-	-	-	-
	-	-	-	-	-
<b>Unrestricted funds</b>	458,824	549,062	5,681	-	1,002,205
<b>Total funds</b>	<b>458,824</b>	<b>549,062</b>	<b>5,681</b>	<b>-</b>	<b>1,002,205</b>

8. Movement in funds contd.

8.2 Prior year

	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2020 £
<b>Restricted funds</b>					
Fund	-	-	-	-	-
	-	-	-	-	-
<b>Unrestricted funds</b>	459,562	3,348	4,086	-	458,824
<b>Total funds</b>	459,562	3,348	4,086	-	458,824

9. Transactions with related parties

There were no related party transactions in the year ended 5th April 2021 (2020 £ none).

10. Volunteers

East Herts 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.