

Charity Registration No: 123456789

Abbeydale Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2023**

Abbeydale Gospel Hall Trust

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Abbeydale Gospel Hall Trust

Reference and administrative details For the year ended 5 April 2023

Charity name	Abbeydale Gospel Hall Trust
Registered charity number	1187308
Trustees	Giles Hoare (Chair) Jason Hughes Terry Mallinson Roger McCreadie Stephen Smith (resigned 06/08/2022) Daniel Ingram (appointed 06/08/2022)
Treasurer	Giles Hoare
Principal address	4 Woodsetts Road Gildingwells Worksop, Nottinghamshire S81 8AU
Independent examiner	Sandra Thurgood Tax Solvers Eastway Enterprise Centre 7 Paynes Park Hitchin Hertz SG5 1EH
Accountant	N/A
Bankers	National Westminster Bank Plc

Abbeydale Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2023

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2023. 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 8th August 2014, most recently amended by Deed of Variation dated 8th August 2014. The Trust was registered with the Charity Commission for England and Wales on 13 January 2020 under Charity Registration Number: 1187308.

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 2023 (2021: £nil).

The Trust operates 8 Gospel halls and Trustees are chosen from among the regular congregation of the hall[s]. 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 Sandford Road 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.

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.

Abbeydale Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2023

Main activities and achievements

The Trust provides and maintains 8 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 and in the schedules to the Trust Deed.

The Trust's main achievement[s] this year has been improving the Hall Facilities including upgrading chairs for the congregation, renovating paint work and general landscaping.

The trustees have also operated an Emergency Needs fund for the duration of the coronavirus pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Plans for Future Periods

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

Meetings

Meetings held at the Gospel hall[s] 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 35 and 340 people normally attend these occasions.

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

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

Spreading the Gospel message and the life of a Christian

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

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

In addition to street preaching, members of the congregation are volunteers for the Rapid Relief Team and have donated many food boxes and attended many charity events in the borough.

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).

Report of the Trustees

For the year ended 5 April 2023

- 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

Financial position

In the year ended 5 April 2023, the Trust had a modest surplus of incoming resources over resources expended. Total voluntary income received this year was £37,840.76 compared to £6322.13 in the previous year.

[All funds held were unrestricted funds.]

We have committed to putting Defibrillators in every hall and improving the car park and toilet facilities.

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 £1000 (cash at bank).

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).

Abbeydale Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2023

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:

Giles Hoare

Trustee

Date: 29/10/2023

Independent examiner's report to the trustees
For the year ended 5 April 2023

I report to the trustees on my examination of the accounts of the Abbeydale Gospel Hall Trust for the year ended 05 April 2023.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

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

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

[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, Sandra Thurgood, FCCA am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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:

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.

 FCCA

Sandra Thurgood, 21/02/2024

Abbeydale Gospel Hall Trust

Statement of financial activities For the year ended 5 April 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:						
Donations and legacies:						
Collections						
Contributions from the congregation						
Gift Aid donations						
Income tax refunds						
Donated services	4	37,840.76			37,840.76	6322.13
Payroll giving						
Legacies						
Grants						
Investments						
Bank interest						
Other						
Profit on sale of assets						
Total		37,840.76			37,840.76	6322.13
Expenditure on:						
Charitable activities						
Running meeting rooms						
[Other] – describe as appropriate						
Cost of donated services	4	37,840.76			37,840.76	6322.13
Total	5	37,840.76			37,840.76	6322.13
Net income/(expenditure)						
Gains/(losses) on revaluation of fixed assets						
Net movement in funds						
Reconciliation of funds						
Total funds brought forward						
Total funds carried forward		0.00			0.00	0.00

The notes on pages 10 to 15 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.

Abbeydale Gospel Hall Trust

Balance sheet As at 5 April 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	6	791,000	416,000
Current assets			
Debtors:			
Prepayments and accrued income			
Cash at bank and in hand		1000	1000
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors			
Accruals and deferred income			
Net current assets		792,100	417,000
Total assets less current liabilities			
Creditors: amounts falling due after more than one year:			
Loan		0	0
Net assets		792,100	417,000
Funds			
Unrestricted income fund		0	0
Restricted funds		0	0
Total funds	7	792,100	417,000

The unaudited financial statements were approved and authorised for issue by the Trustee of Abbeydale Gospel Hall Trust on 6th November 2023 and signed on their behalf by



Giles Hoare
Trustee

The notes on pages 10 to 15 form part of these financial statements

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 ABC 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 £xxx) 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	0% straight line
Temporary buildings	0% straight line

Notes to the financial statements
For the year ended 5 April 2023

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 income of the group does not exceed the threshold of £1million and therefore there is no requirement to prepare group 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.

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 (2022-2023: None).

3. Wages and salaries

There are no employees (2022-2023: none).

Abbeydale Gospel Hall Trust

Notes to the financial statements
For the year ended 5 April 2023

4. Donated services

<i>Received from:</i>	2023 £	2022 £
Sandford Gospel Hall Trust	37,840.76	32,175.92
Other as appropriate		
	<u>37,840.76</u>	<u>32,175.92</u>
 <i>Donated to:</i>	 2023 £	 2022 £
Abbeydale Gospel Hall Trust	0	0
Other as appropriate		
	<u>0</u>	<u>0</u>

5. Resources expended

	Meeting Rooms £	Other charitable Activities £	2023 £	Meeting Rooms £	Other charitable activities £	2022 £
Direct Costs						
- Repairs and maintenance	18,645.60			3376.86		
- Insurance	3229.99			406.00		
- Rates	0			0		
- Light and heat	8201.50			2356.39		
- Rent	0			0		
- Telephone	966.60			1852.88		
- Depreciation	0			0		
- Legal and professional costs	6788.07			0		
Support Costs						
Governance						
	37,840.76			6322.13		

Abbeydale Gospel Hall Trust

Notes to the financial statements
For the year ended 5 April 2023

6. Tangible fixed assets

	Freehold Property and Refurbishment £	Temporary buildings buildings £	Furniture, fixtures & fittings £	Total £
Cost				
Brought forward at 6 April 2021				
Disposals	416,000	0	0	416,000
At 5 April 2023	791,000	0	0	791,000
Depreciation				
Brought forward at 6 April 2021				
Charge for the year				
Impairment				
Disposals	0	0	0	0
At 5 April 2023	0	0	0	0
Net book value				
At 5 April 2023	791,000	0	0	791,000
At 5 April 2022	416,000	0	0	416,000

Property Details:

During the year, Abbeydale Gospel Hall Trust and Sandford Gospel Hall Trust merged the assets and liabilities and Abbeydale Gospel Hall Trust received £375,000 of freehold property. This equates to the increase in fixed assets shown at the year-end date. Land registry titles of the above property received are SYK599598, SYK84667 and SYK91311.

Abbeydale Gospel Hall Trust

Notes to the financial statements
For the year ended 5 April 2023

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	791,000	0	791,000
Current assets	1000	0	1000
Current liabilities	0	0	0
Total funds	792,000	0	792,000

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	416,000	0	416,000
Current assets	1000	0	1000
Current liabilities	0	0	0
Total funds	417,000	0	417,000

8. Movement in funds

Abbeydale Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2023

8.1 Current year

	Balance at 6 April 2022	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2023
	£	£	£	£	£
Restricted funds					
Fund A	0	0	0	0	0
Fund B	0	0	0	0	0
Designated Funds	0	0	0	0	0
Unrestricted funds	1000	37,840.76	37,840.76	0	1000
Total funds	1000	37,840.76	37,840.76	0	1000

8.2 Prior year

	Balance at 6 April 2021	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2022
	£	£	£	£	£
Restricted funds					
Fund A	0	0	0	0	0
Fund B	0	0	0	0	0
Designated Funds	0	0	0	0	0
Unrestricted funds	1000	6322.13	6322.13	0	1000
Total funds	1000	6322.13	6322.13	0	1000

9. Transactions with related parties

There are no related party disclosures in the reporting period that require disclosure.

10. Post balance sheet events

N/A

11. Volunteers

Abbeydale 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.

Abbeydale Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2023

12. Comparative Statement of Financial Activities

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £
Income and endowments from:					
Donations and legacies:					
Collections					
Contributions from the congregation					
Gift Aid donations					
Income tax refunds					
Donated services	4	37,840.76			6322.13
Payroll giving					
Legacies					
Grants					
Investments					
Bank interest					
Other					
Profit on sale of assets					
Total		37,840.76			6322.13
Expenditure on:					
Charitable activities					
Running meeting rooms		37,840.76			6322.13
[Other] – describe as appropriate					
Cost of donated services					
Total	5	37,840.76			6322.13
Net income/(expenditure)					
Gains/(losses) on revaluation of fixed assets					
Net movement in funds					
Reconciliation of funds					
Total funds brought forward					
Total funds carried forward		0.00			0.00