

HORSFORTH GOSPEL HALL TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
Year ended 5 April 2023

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Horsforth Gospel Hall Trust

Reference and Administrative Details
For the year ended 5 April 2023

Charity Name Horsforth Gospel Hall Trust

Registered Charity Number 700960

Trustees Mr C V Anderson
 Mr R Harding
 Mr L Armstrong
 Mr N Christie (Chairman)
 Mr D W Stutterheim

Treasurer Mr R Harding

Principal Address Horsforth Gospel Hall
 Brownberrie Lane
 Horsforth
 Leeds
 LS18 5HE

Statutory Auditor Brown Butler
 Chartered Accountants
 Leigh House
 28-32 St Paul's Street
 Leeds
 LS1 2JT

Bankers NatWest
 PO Box 955
 First Floor
 1 Humber Quays
 Wellington Street West
 Hull
 HU1 2BN

The Trustees present their report and the financial statements of Horsforth Gospel Trust ("the Charity") for the year ended 5 April 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 14-16 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 1 May 1982, most recently amended by Deed of Variation dated 8 January 2015. The Trust was registered with the Charity Commission for England and Wales on 8 December 1988 under Charity Registration Number 700960.

Recruitment and appointment of new trustees

The Trustees which have 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 (2022: £nil).

The Trust operates two 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 Ashley Gospel Hall Trust and Victoria 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 17 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 Charity provides and maintains two 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 Charity's main achievement this year has been re-establishing the regular church services for the congregation and visitors following the easing of lockdown rules. We are also continuing to facilitate video conferencing services in addition for those affected by Covid or lack of mobility. We have also continued to engage in outreach donations to local families in need. During the year we have purchased and provided food boxes to 11 schools in the area to be passed to families suffering hardship.



In addition we have encouraged good works by the congregation which benefit the wider community, as described below.

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 halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 600 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice boards outside the Halls welcome visitors and display 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 addition to street preaching, members of the congregation actively support the work of the Rapid Relief Team (RRT), which is a separate charity, in their support of local charities and people in need. The Charity also provide storage space for their equipment.

Members of the congregation were involved in the following events coordinated by the RRT during the year:

- Boycott Your Bed CEO Sleepout, Action for Children, held at Millenium Square, RRT provided Hot breakfast to over 100 volunteers.
- Simon On The Street CEO Sleepout, held at Civic Hall, RRT Providing Hot Breakfast to all volunteers to over 100 volunteers.
- Leeds Hospitals Charity Sponsored Toddle at Roundhay Park, Providing over 900 meals.

Report of the Trustees
For the year ended 5 April 2023



- RRT supporting CHSF (Childrens Heart Surgery Fund) at Leeds Childrens Hospital, providing Care kits to nursing staff.
- RRT donated Baby Care Kits at Leeds Childrens Hospital for families with terminally ill children.
- RRT supporting Emergency Service & Network rail at the Standedge tunnel event by providing over 230 meals for emergency services.
- Delivered 94 x RRT food boxes to 11 primary schools across Leeds.



- Provided RRT Early bird learning scheme to primary school which provides up to 30 children breakfast kits & activity books for the relevant age.
- Delivered 200 RRT snack bars to 11 primary schools in Leeds
- Provided Day One Trauma Charity with 90 RRT care kits
- Delivered & given out 420 RRT comfort snack packs to nurses / Drs at Clarendon wing Leeds Teaching hospital.
- Delivered & given out 220 RRT comfort snack packs to nurses/Dr's at Clarendon wing.

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

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

Funding

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

Financial review

Financial position

In the year ended 5 April 2023, the Charity had a surplus of incoming resources over resources expended. Total voluntary income received this year was £490,055 compared to £432,911 in the previous year. After depreciation of £114,678, there was a surplus of incoming resources over resources expended of £201,749 (2022: deficit of £149,111).

The Charity carries forward total unrestricted reserves of £2,285,712.

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 Charity has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves other than funds being accumulated to facilitate the roof repair at Brownberrie Lane hall. 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 (2022: £5,857).

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 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 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;
- follow applicable accounting standards and the Charities SORP disclosing and explaining any departure in the financial statements;
- 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 operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 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.

Disclosure of information to the auditors

So far as the Trustees are aware, there is no information relevant to the audit of which the Charity's auditors are unaware. The Trustees have taken the necessary steps to ensure that they themselves are aware of all relevant audit information and made sure that the Charity's auditors are also aware of that information.

Approved by the Trustees and signed on behalf of the Board by:



R Harding
Trustee

15th Nov 2023

We have audited the financial statements of Horsforth Gospel Hall Trust (the 'Charity') for the year ended 5 April 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 5 April 2023 and of its incoming resources and its application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusion relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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Capability of the audit in detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The key laws and regulations we have considered in this context included the Charities Act 2011, pension and tax legislation together with the Charities SORP FRS102 (October 2019). In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Using our sector experience and through discussions with the Trustees, we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements as well as those arising from Trustees' own assessment of the risks that irregularities may occur either as a result of fraud or error.
- We examined the Charity's regulatory and legal correspondence and discussed with the Trustees any known or suspected instances of fraud or non-compliance with laws and regulations.
- We communicated and discussed identified laws and regulations and potential fraud risks with all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.
- In addressing the risk of the Trustees override of controls, we tested the appropriateness of journal entries. We also challenged assumptions and judgements made by Trustees the preparation of the financial statements. We also discussed related party relationships and transactions involving them.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Brown Butler
Chartered Accountants
Leigh House
28-32 St Paul's Street
Leeds LS1 2JT

2023

Statement of Financial Activities
For the year ended 5 April 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income					
Donations and legacies					
Maintenance fund	4	95,000	-	95,000	60,000
Donations – gift aid	5	30,957	-	30,957	27,800
Donations – non-gift aid	5	363,698	400	364,098	345,111
Investments		976	-	976	19
Total income		<u>490,631</u>	<u>400</u>	<u>491,031</u>	<u>432,930</u>
Expenditure					
Charitable activities	6	275,222	-	275,222	282,720
Donations	8	11,760	2,300	14,060	22,417
Grants to affiliated trust	9	-	-	-	276,904
Total expenditure		<u>286,982</u>	<u>2,300</u>	<u>289,282</u>	<u>582,041</u>
Net income/(expenditure) for the year		203,649	(1,900)	201,749	(149,111)
Reconciliation of funds					
Total funds brought forward		<u>2,082,063</u>	<u>1,900</u>	<u>2,083,963</u>	<u>2,233,074</u>
Total funds carried forward		<u>2,285,712</u>	<u>-</u>	<u>2,285,712</u>	<u>2,083,963</u>

All of the above activities are classed as continuing and there are no gains and losses other than those included above.

The notes on pages 14 to 20 form part of these financial statements.

Horsforth Gospel Hall Trust

Balance Sheet
As at 5 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	10	3,291,093	3,316,206
Current assets			
Debtors	11	15,149	10,792
Cash at bank and in hand		230,008	206,304
		<u>245,157</u>	<u>217,096</u>
Creditors: amounts falling due within one year	12	<u>400,538</u>	<u>209,339</u>
Net current (liabilities)/assets		<u>(155,381)</u>	<u>7,757</u>
Total assets less current liabilities		3,135,712	3,323,963
Creditors: amounts falling due after more than one year	12	<u>(850,000)</u>	<u>(1,240,000)</u>
Total net assets		<u><u>2,285,712</u></u>	<u><u>2,083,963</u></u>
Funds			
Unrestricted income fund		2,285,712	2,082,063
Restricted funds		-	1,900
Total funds	13	<u><u>2,285,712</u></u>	<u><u>2,083,963</u></u>

Approved and authorised for issue by the Trustees of Horsforth Gospel Hall Trust on
and signed on their behalf by:

2023



R Harding
Trustee

The notes on pages 14 to 20 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation and going concern

The financial statements have been prepared under the historical cost convention modified, where appropriate, to include certain items at fair value and in accordance with applicable accounting standards, 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 (Charities SORP FRS 102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The presentation currency is £ sterling and the financial statements have been rounded to the nearest £1.

The Charity meets the definition of a public benefit entity under FRS 102.

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

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 Horsforth 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 on the basis of charitable activity.

1. Accounting policies - continued

1.5 Tangible fixed assets and depreciation

Tangible fixed assets 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 and refurbishment	5% straight line
Fixtures and fittings	15% straight line

Freehold property and refurbishment includes a property purchased during a prior year which is undergoing conversion into a Gospel Hall and as such is not in use. No depreciation has been charged on this asset during the year.

1.6 Taxation

The Charity 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 Charity's charitable objects.

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

1.8 Cash at bank and in hand

Cash at bank and in hand include cash in hand and deposits held at call with banks.

1.9 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).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/expenditure for the year.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately.

1. Accounting policies - continued

1.10 Financial instruments

Short term debtors and creditors are not interest bearing and are stated at original invoiced amounts.

The Charity has received a number of concessionary loans which are for the furtherance of its charitable objectives.

Concessionary loans repayable on demand are included in creditors falling due within one year and are stated at transaction price.

Concessionary loans which are not repayable on demand and which the Charity has no reasonable expectation to repay within twelve months from the balance sheet date are included in creditors falling due after more than one year and are stated at the amount received adjusted for any repayments.

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: none).

3. Wages and salaries

There are no employees during the year (2022: none).

4. Maintenance fund

	2023 £	2022 £
Contributions to running costs	<u>95,000</u>	<u>60,000</u>

5. Donations

	2023 £	2022 £
Donations – restricted	400	8,900
Donations – unrestricted	<u>394,255</u>	<u>364,011</u>
	<u>394,655</u>	<u>372,911</u>

6. Charitable activities

	2023 £	2022 £
Depreciation and impairment	114,678	110,388
Hall running costs	83,877	94,054
Hall running costs – Ashley Gospel Hall Trust	56,866	71,673
Hall running costs – Victoria Gospel Hall	5,930	469
Support costs (see note 7)	1,500	1,481
Governance costs (see note 7)	12,371	4,655
	<u>275,222</u>	<u>282,720</u>
Analysis of fund		
Unrestricted funds	275,222	282,720
Restricted funds	-	-
	<u>275,222</u>	<u>282,720</u>

7. Support costs

	Support costs £	Governance costs £	2023 Total £	2022 Total £
Telephone	1,319	-	1,319	945
Bank charges	181	-	181	536
Legal and professional	-	6,731	6,731	455
Auditors remuneration	-	5,640	5,640	4,200
Total	<u>1,500</u>	<u>12,371</u>	<u>13,871</u>	<u>6,136</u>

8. Donations

	2023 £	2022 £
Donations to members of the congregation – restricted funds	2,300	10,375
Donations to associated gospel halls – unrestricted funds	11,760	12,042
	<u>14,060</u>	<u>22,417</u>

During the year donations of £2,300 (2022: £10,375) were made to members of the congregation by way of gift vouchers.

Donations to associated Gospel halls of £11,760 relates to audit and legal fees paid by the Charity on behalf of Ashley Gospel Hall Trust. In 2022 the fees of £12,042 related to fees and costs paid by the Charity to assist the Ashley Gospel Hall Trust in its acquisition of properties to be used as Gospel halls.

9. Grants to affiliated trust

In the comparative period, for the year ended 5 April 2022, grants totalling £276,904 were made to the Ashley Gospel Hall Trust. The Ashley Gospel Hall Trust is a registered charity under charity number 700672. The Horsforth Gospel Hall Trust and the Ashley Gospel Hall Trust have the same objectives and aims and share members of the same congregation.

10. Tangible fixed assets

	Freehold property and refurbishment £	Furniture, fixtures and fittings £	Total £
Cost			
At 6 April 2022	4,826,354	22,980	4,849,334
Additions	88,124	1,441	89,565
At 5 April 2023	<u>4,914,478</u>	<u>24,421</u>	<u>4,938,899</u>
Depreciation			
At 6 April 2022	1,510,148	22,980	1,533,128
Charge for the year	114,462	216	114,678
At 5 April 2023	<u>1,624,610</u>	<u>23,196</u>	<u>1,647,806</u>
Net book value			
At 5 April 2023	<u>3,289,868</u>	<u>1,225</u>	<u>3,291,093</u>
At 5 April 2022	<u>3,316,206</u>	<u>-</u>	<u>3,316,206</u>

All fixed assets are utilised by the Charity in furtherance of its charitable activities.

Freehold property and refurbishment includes a property purchased in a previous year which is undergoing conversion into a Gospel hall. As such, this asset has not yet been brought into use and is not being depreciated.

Included in freehold property is Horsforth Gospel hall included at land registry under title number WYK510540 and Bramhope Park Hall under title numbers WYK268813 and WYK479696. These titles are registered under the names of the Trustees on behalf of the Charity.

11. Debtors

	2023 £	2021 £
Gift aid recoverable	12,873	6,922
Prepayments	2,276	3,870
	<u>15,149</u>	<u>10,792</u>

12. Creditors

	2023	2022
	£	£
Amounts falling due within one year		
Loans to trust - Thornfield Gospel Hall Trust (i)	200,000	200,000
Loans to trust - Central G H Trust (iii)	190,000	-
Creditors, accrued expenses and deferred income	10,538	9,339
	<u>400,538</u>	<u>209,339</u>

- (i) The 'Loans to trust - Thornfield Gospel Hall Trust' has been received by the Charity with the express provision that these funds are used strictly in the furtherance of its stated charitable purposes. The lender reserves the right to recall all or the remaining balance of the loan at any time, giving 3 months' notice in writing.

Amounts falling due after more than one year

	2023	2022
	£	£
Loans to trust – Oakleigh Trust ("OT") (ii)	212,500	212,500
Loans to trust – Pointer Group Ltd (formerly CV Anderson Limited ("CV Ltd") (ii)	212,500	212,500
Loans to trust - Hazel Products UK Limited ("HP Ltd") (ii)	212,500	212,500
Loans to trust - RNEJ Holdings Limited ("RH Ltd") (ii)	212,500	212,500
Loans to trust - Central G H Trust (iii)	-	550,000
	<u>850,000</u>	<u>1,400,000</u>

- (ii) The 'Loans to trust' owed to OT, CV Ltd, HP Ltd and RH Ltd relate to the acquisition of the Bramhope Park Hall site in a prior year. These loans are repayable on the earlier of the disposal of the Bramhope Park Hall site or within 25 years.

These loans are interest free.

- (iii) The 'Loans to trust – Central G H Trust' was also used to acquire the Bramhope Park Hall site. This loan was interest free and has been paid in full following the year end.

All loans to the Charity have been accounted for as concessionary loans.

13. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Tangible fixed assets	3,291,093	-	3,291,093	3,316,206
Current assets	245,157	-	245,157	217,096
Current liabilities	(400,538)	-	(400,538)	(209,339)
Creditors: amounts falling due after more than one year	(850,000)	-	(850,000)	(1,240,000)
Total funds	<u>2,285,712</u>	<u>-</u>	<u>2,285,712</u>	<u>2,083,963</u>

14. Movement in funds

	Balance at 6 April 2022 £	Incoming resources £	Resources Expended £	Balance at 5 April 2023 £
2023				
Restricted funds	1,900	400	(2,300)	-
Unrestricted funds	2,082,063	490,631	(286,982)	2,285,712
Total funds	<u>2,083,963</u>	<u>491,031</u>	<u>(289,282)</u>	<u>2,285,712</u>
2022				
Restricted funds	3,375	8,900	(10,375)	1,900
Unrestricted funds	2,229,699	424,030	(571,666)	2,082,063
Total funds	<u>2,233,074</u>	<u>432,930</u>	<u>(582,041)</u>	<u>2,083,963</u>

15. Transactions with related parties

During the year ended 5 April 2023 aggregate donations from related parties amounted to £157,500 (2022: £168,000). In addition cleaning products were purchased from a business of a trustee amounting to £711 (2022: £219)

Included within creditors falling due after more than one year are loans of £450,000 from entities in which trustees are directors and have a shareholding interest.

16. Volunteers

Horsforth Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The Charity has no paid staff or paid trustees.

