

Charity Registration No: 700672

Ashley Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2021**

Ashley Gospel Hall Trust

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Ashley Gospel Hall Trust

**Reference and administrative details
For the year ended 5 April 2021**

Charity name	Ashley Gospel Hall Trust
Registered charity number	700672
Trustees	Trustee 1 Simon Gill Trustee 2 (Chair) John Reiner Trustee 3 Jake Soulsby
Treasurer	Simon Gill
Principal address	33 Cookridge Lane Cookridge Leeds LS16 7LQ
Bankers	Yorkshire Bank Central Customer Service Centre, McIntosh House Foxbridge Way Normanton West Yorkshire WF6 1TN
Independent examiner	Steven Hornshaw FCA Brown Butler Leigh House 28-32 St Paul's Street Leeds LS1 2JT

Ashley Gospel Hall Trust

Trustees Report

For the year ended 5 April 2021

Main activities and achievements

The Trust provides and maintains 4 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 achievements this year have been the completion of the sale of land for development at Park RD, which funded the completion works to the Gospel Hall on the site, and the purchase of the Gospel Hall on Kings Road.

Plans for Future Periods

From 18th March 2020, Ashley Gospel Hall Trust ceased using the 4 gospel halls, 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 Trust aims to use these Gospel Halls again once the general lockdown is lifted and it is deemed safe to do so. 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.

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 25 and 200 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

The Gospel Hall is a base from which a large number of preachers operate to spread the Christian gospel, in word and deed. Gospel tracts are provided free of charge by the Trust to such preachers. Many of them also preach the Christian gospel on the streets of Leeds most weeks of the year.

In addition to street preaching, members of the congregation work with Rapid Relief in the provision of food packs for the emergency services. In Bradford there was a fire at A Go-Kart Track with over 8000 Tyres, which went up in the early hours, it involved supporting the West Yorkshire Fire / Police / Paramedics & Network Rail. Also, Early Bird Breakfast Programme at schools & the Cookie Christmas Food boxes.

Ashley Gospel Hall Trust

Trustees Report

For the year ended 5 April 2021

The Trustees present their report along with the financial statements of the Charity for the year ended 5 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

The Charity is an unincorporated trust constituted by a Deed of Trust dated 01/05/1982, most recently amended by Deed of Variation dated 9th January 2015. The Trust was registered with the Charity Commission for England and Wales on 13 October 1988 under Charity Registration Number: 700672

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 2021 (2020: £nil).

The Trust operates 4 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 Horsforth 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.

Ashley Gospel Hall Trust

Trustees Report

For the year ended 5 April 2021

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 2021, the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £353,058 compared to £20,109 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, 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 £Nil

Ashley Gospel Hall Trust

**Trustees Report
For the year ended 5 April 2021**

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 and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

All transactions have been reviewed and approved by two trustees.

On behalf of the Board:



Simon Gill
Trustee

Date: 28.01.2022.....

Ashley Gospel Hall Trust

Independent examiner's report to the trustees For the year ended 5 April 2021

I report on the financial statements of the Trust for the year ended 5 April 2021, which are set out on pages 7 to 16.

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 year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 the 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 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 the course of my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



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

28th January 2022

Ashley Gospel Hall Trust

**Statement of financial activities
For the year ended 5 April 2021**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:						
Donations and legacies:						
Gift Aid refund		-	-	-	-	1,709
Donated services	4	28,058	-	-	28,058	18,400
Grants from affiliated trust	5	325,000	-	-	325,000	-
Investments						
Bank interest		-	-	-	-	22
Other						
Loss on sale of fixed asset	7	(90,202)	-	-	(90,202)	-
Total		262,857	-	-	262,857	20,131
Expenditure on:						
Charitable activities	6	23,000	-	-	23,000	12,842
Total	6	23,000	-	-	23,000	12,842
Net movement in funds		239,857	-	-	239,857	7,289
Reconciliation of funds						
Total funds brought forward		444,331	-	-	444,331	437,042
Total funds carried forward		684,187	-	-	684,187	444,331

The notes on pages 9 to 16 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.

Ashley Gospel Hall Trust

Balance sheet
As at 5 April 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	7	743,900	877,004
Current assets			
Cash at bank and in hand		2,087	2,327
Current liabilities			
Creditors: amounts falling due within one year	8	61,800	311,000
Net current liabilities		(59,713)	(308,673)
Total assets less current liabilities		684,187	568,331
Creditors: amounts falling due after more than one year	8	-	124,000
Net assets		684,187	444,331
Funds			
Unrestricted income fund		684,187	444,331
Restricted funds		-	-
Total funds	9	684,187	444,331

The unaudited financial statements were approved and authorised for issue by the Trustee of Ashley Gospel Hall Trust on 28 January 2022 and signed on their behalf by



Simon Gill
Trustee

The notes on pages 9 to 16 form part of these financial statements.

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 the Ashley 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. Governance and support costs are allocated to charitable activities on the basis of capacity used.

1. Accounting policies - continued

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £250) 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	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.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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.

Ashley Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2021

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 trust has received a number of concessionary loans which are for the furtherance of the trust 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 trust 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.

1.11 Preparation of consolidated financial statements

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

1.12 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.

From 18th March 2020, Ashley GHT ceased using the 4 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' remuneration and expenses

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

Ashley Gospel Hall Trust

Notes to the financial statements
For the year ended 5 April 2021

3. Wages and salaries

There are no employees (2020: none).

4. Donated services

<i>Received from:</i>	2021 £	2020 £
Horsforth Gospel Hall Trust – affiliated trust	28,058	18,400
	28,058	28,058

During the year the Horsforth Gospel Hall Trust incurred costs of £28,058 on behalf of the Ashley Gospel Hall Trust. £10,452 of this amount related to costs in relation to running the meeting rooms and £17,606 were capital costs.

5. Grants from affiliated trusts

During the year three grants totalling £325,000 were received from the Horsforth Gospel Hall Trust. The Horsforth Gospel Hall Trust is a registered charity under charity number 700960. The Ashley Gospel Hall Trust and the Horsforth Gospel Hall Trust have the same objectives and aims and share members of the same congregation.

6. Resources expended

	Meeting rooms £	Other charitable activities £	2021 £	2020 £
Direct costs:				
Water	338		338	217
Repairs and maintenance	3,763		3,763	1,195
Light and heat	5,661		5,661	10,314
Legal and professional	-		-	384
Insurance	930		930	732
Depreciation	10,508		10,508	-
Support costs	-		-	-
Governance	1,800		1,800	-
	23,000	-	23,000	12,842

Governance costs include £1,800 (2020: £0) in respect of independent examiner's fees.

Ashley Gospel Hall Trust

Notes to the financial statements
For the year ended 5 April 2021

7. Tangible fixed assets

	Freehold Property & Buildings £	Furniture, Fixtures & Fittings £	Total £
Cost			
Brought forward at 6 April 2020	872,985	4,019	877,004
Additions	87,841	-	87,842
Disposals	(210,438)	-	(210,438)
At 5 April 2021	750,389	4,019	754,408
Depreciation			
Brought forward at 6 April 2020	-	-	-
Charge for the year	9,327	1,181	10,508
Impairment	-	-	-
Disposals	-	-	-
At 5 April 2021	9,327	1,181	10,508
Net book value			
At 5 April 2021	741,062	2,838	743,900
At 5 April 2020	872,985	4,019	877,004

Property Details:

Land registry titles of the above property held are St Margaret's – WYK 466034, Otley Rd – WYK 307158, Park Rd – WYK 299487.

During the year the trust disposed of part of its land at the Park Rd site for £125,000 to an unconnected third party. This sale generated a loss on disposal of fixed assets of £90,202.

Ashley Gospel Hall Trust

**Notes to the financial statements
For the year ended 5 April 2021**

8. Creditors

Amounts falling due within one year

	2021	2020
	£	£
Loans to trust – members of the congregation (i)	-	251,000
Loans to trust – Central G H Trust (ii)	60,000	60,000
Accruals	1,800	-
	<u>61,800</u>	<u>311,000</u>

Amounts falling due after more than one year

Loans to trust – members of the congregation (i)	-	4,000
Loans to trust – Central GH Trust (ii)	-	120,000
	<u>-</u>	<u>124,000</u>

(i) The 'loans to trust – members of the congregation' were all settled during the year ended 5 April 2021. These loans had been made on an interest free basis.

(ii) The 'loans to trust – Central GH Trust' was originally due to be settled in February 2021 but this repayment date was extended to February 2022. This loan is also interest free.

Ashley Gospel Hall Trust

Notes to the financial statements
For the year ended 5 April 2021

9. Analysis of net assets between funds

Current year

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	743,900	-	-	743,900
Current assets	2,087	-	-	2,087
Current liabilities	(61,800)	-	-	(61,800)
Total funds	684,187	-	-	684,187

Prior year

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	877,005	-	-	877,005
Current assets	2,327	-	-	2,327
Current liabilities	(311,000)	-	-	(311,000)
Long Term Liabilities	(124,000)	-	-	(124,000)
Total funds	444,331	-	-	444,331

Ashley Gospel Hall Trust

Notes to the financial statements
For the year ended 5 April 2021

10. Movement in funds

Current year

	Balance at 6 April 2020	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2021
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Designated Funds	-	-	-	-	-
Unrestricted funds	444,331	262,857	(23,000)	-	684,187
Total funds	444,331	262,857	(23,000)	-	684,187

Prior year

	Balance at 6 April 2019	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2020
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Designated Funds	-	-	-	-	-
Unrestricted funds	437,042	20,131	(12,842)	-	444,331
Total funds	437,042	20,131	(12,842)	-	444,331

11. Post balance sheet events

Since the year end a building on Kings Road, Leeds has been purchased for use as an additional Gospel Hall.

12. Volunteers

Ashley 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.