

**Ashley Gospel Hall Trust**

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

# Ashley Gospel Hall Trust

## Contents

---

	Pages
Reference and administrative details	2
Report of the trustees	3-6
Independent examiner's report to the trustees	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10-16

## Ashley Gospel Hall Trust

### Reference and administrative details For the year ended 5 April 2023

---

<b>Charity name</b>	Ashley Gospel Hall Trust
<b>Registered charity number</b>	700672
<b>Trustees</b>	John Reiner (Chair) Terry Harmer Rhys Graham Stutterheim Darren Anderson Jacob Soulsby
<b>Treasurer</b>	Terry Harmer
<b>Principal address</b>	c/o: 1 Oakdale Drive Pool in Wharfedale Otley LS21 1LJ
<b>Independent examiner</b>	Mike Harding 3 Brookside Alwoodly Leeds LS17 8TD

## **Ashley 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 1 May 1982, most recently amended by Deed of Variation dated 9 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 2023 (2022: £nil).

The Trust operates 7 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.

##### **Main activities and achievements**

The Trust provides and maintains 7 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.

### **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 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 50 and 150 people normally attend these occasions.

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

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

### **Spreading the Gospel message and the life of a Christian**

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

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

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

- 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).

## Ashley Gospel Hall Trust

### Report of the trustees For the year ended 5 April 2023

---

#### 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 deficit of incoming resources over resources expended, due mainly to non-cash depreciation charged on trust assets. Total voluntary income received this year was £45,546 compared to £1,296,827 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 £987.

##### Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

**Ashley Gospel Hall Trust**

**Report of the trustees  
For the year ended 5 April 2023**

---

On behalf of the Board:

Terry Harmer  
Trustee

Date: .....09/01/2024.....

**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 Ashley 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**

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.

..... (Signed, Date)

Mike Harding  
3 Brookside  
Alwoodly  
Leeds  
LS17 8TD

## Ashley 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 (as restated) £
<b>Income and endowments from:</b>						
<b>Donations and legacies:</b>						
Grants from Affiliated Trusts						60,000
Transfer of Assets from Affiliated Trust	4					1,199,068
Gift Aid donations						
Income tax refunds						
Donated services	4	45,546			45,546	37,759
Payroll giving						
Legacies						
Grants						
<b>Investments</b>						
Bank interest		33			33	2
<b>Other</b>						
Profit on sale of assets						
<b>Total</b>		45,579			45,579	1,296,829
<b>Expenditure on:</b>						
<b>Charitable activities</b>						
Running meeting rooms		70,991			70,991	62,144
Governance Costs		(60)			(60)	4,020
Cost of donated services	4					-
<b>Total</b>	5	70,931			70,931	66,164
<b>Net income/(expenditure)</b>		(25,352)			(25,352)	1,230,665
Gains/(losses) on revaluation of fixed assets						
<b>Net movement in funds</b>		(25,352)			(25,352)	1,230,665
<b>Reconciliation of funds</b>						
Total funds brought forward		1,914,852			1,914,852	684,187
<b>Total funds carried forward</b>		1,889,500			1,889,500	1,914,852

The trust has no restricted or designated funds.

The notes on pages 10 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 2023

		2023	2022 (as restated)
	Notes	£	£
<b>Fixed assets</b>			
Tangible fixed assets	6	1,888,513	1,915,213
<b>Current assets</b>			
Debtors:			
Prepayments and accrued income			
Cash at bank and in hand		987	3,659
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:			
Other creditors			
Accruals and deferred income		-	4,020
Net current assets/(liabilities)		987	(361)
<b>Total assets less current liabilities</b>		<u>1,889,500</u>	<u>1,914,852</u>
Creditors: amounts falling due after more than one year:			
Loan		-	-
<b>Net assets</b>		<u>1,889,500</u>	<u>1,914,852</u>
<b>Funds</b>			
Unrestricted income fund		1,889,500	1,914,852
Restricted funds		-	-
<b>Total funds</b>	7	<u>1,889,500</u>	<u>1,914,852</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Ashley Gospel Hall Trust on 9 January 2024 and signed on their behalf by

Terry Harmer  
Trustee

The notes on pages 10 to 16 form part of these financial statements

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

---

**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 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 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 £500) 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

## Ashley Gospel Hall Trust

### 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.

The charity currently has no restricted funds.

#### 1.8 Preparation of consolidated financial statements

The Charity does not have a trading 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.

#### 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: None).

### 3. Wages and salaries

There are no employees (2022: none).

### 4. Donated services

<i>Received from:</i>	2023	2022 (as restated)
	£	£
Horsforth Gospel Hall Trust	45,546	37,759
	<hr/>	<hr/>
	45,546	37,759
	<hr/>	<hr/>

## **Ashley Gospel Hall Trust**

### **Notes to the financial statements**

**For the year ended 5 April 2023**

---

The trust also received a number of properties gifted from the Horsforth Gospel Hall Trust in the year to 5<sup>th</sup> April 2022. The trust shares its congregation with the Horsforth Gospel Hall Trust and works with that trust to further the charitable objectives of both trusts. The properties are recorded in the accounts at what the trustees consider to be fair value.

Ashley Gospel Hall Trust

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

5. Resources expended

	Meeting rooms	Other charitable activities	2023	Meeting Rooms	Othe charitabl activitie	2022
	£	£	£	£	£	£
<b>Direct costs</b>						
- Repairs and Maintenance	16,152		16,152	26,168		26,168
- Insurance	3,362		3,362	1,629		1,629
- Rates	-		-	-		-
- Light and heat	8,820		8,820	7,226		7,226
- Rent	-		-	-		-
- Telephone	-		-	-		-
- Depreciation	26,700		26,700	26,700		26,700
- Legal and professional costs	15,957		15,957	420		420
<b>Support costs</b>						
<b>Governance</b>	(60)		(60)	4,020		4,020

Governance costs include £nil (2022: £2,220) in respect of independent examiner's fees.

Ashley Gospel Hall Trust

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

---

6. Tangible fixed assets

	Freehold Property and Refurbishment £	Furniture, fixtures & fittings £	Total £
<b>Cost</b>			
Brought forward at 6 April 2022	1,948,403	4,019	1,952,422
Additions	-	-	-
Disposals	-	-	-
<b>At 5 April 2023</b>	<b>1,948,403</b>	<b>4,019</b>	<b>1,952,422</b>
<b>Depreciation</b>			
Brought forward at 6 April 2022	36,404	804	37,208
Charge for the year Impairment	26,298	402	26,700
Disposals	-	-	-
<b>At 5 April 2023</b>	<b>62,703</b>	<b>1,206</b>	<b>63,908</b>
<b>Net book value</b>			
<b>At 5 April 2023</b>	<b>1,885,700</b>	<b>2,813</b>	<b>1,888,513</b>
<b>At 5 April 2022</b>	<b>1,911,998</b>	<b>3,215</b>	<b>1,915,213</b>

**Property Details:**

Land registry titles of the above property held are St Margaret's – WYK 466034, Otley Rd – WYK 307158, Park Rd – WYK 299487, Victoria Road – WYK565692, Guiseley Lodge – WYK811631, Gill Lane – WYK363685 and WYK517698

Ashley 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	1,888,513	-	1,888,513
Current assets	987	-	987
Current liabilities	-	-	-
<b>Total funds</b>	<b>1,889,500</b>	<b>-</b>	<b>1,889,500</b>

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	1,915,213	-	1,915,213
Current assets	3,659	-	3,659
Current liabilities	(4,020)	-	(4,020)
<b>Total funds</b>	<b>1,914,852</b>	<b>-</b>	<b>1,914,852</b>

## Ashley Gospel Hall Trust

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

#### 8. Movement in funds

##### 8.1 Current year

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2023 £
Unrestricted funds	1,914,852	45,579	(70,931)		1,889,500
<b>Total funds</b>	<b>1,914,852</b>	<b>45,579</b>	<b>(70,931)</b>		<b>1,889,500</b>

##### 8.2 Prior year

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2022 £
Unrestricted funds	684,187	1,296,829	(66,164)		1,914,852
<b>Total funds</b>	<b>684,187</b>	<b>1,296,829</b>	<b>(66,164)</b>		<b>1,914,852</b>

#### 9. Transactions with related parties

There were no related party transactions in the period that require reporting.

#### 10. Post balance sheet events

Following the reporting date, in April 2023, the charity sold one of the halls which it operated to a third party, as the room was no longer required, as the congregation gathering at that hall had moved to other locations and attended other halls operated by the trust. It is intended that the proceeds realised will be used to fund the purchase and development of a further hall to serve the objectives of the charity.

#### 11. 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.

#### 12. Restatement

The figures shown for the year ended 5<sup>th</sup> April 2022 include amounts restated, notably for an asset purchase which was funded by a grant from an affiliated charity.