

REGISTERED NUMBER: 1159752

BEAUHARROW GOSPEL HALL TRUST
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 05 APRIL 2019

Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW

BEAUHARROW GOSPEL HALL TRUST
REPORT AND FINANCIAL STATEMENTS

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BEAUHARROW GOSPEL HALL TRUST
LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 05 APRIL 2019

CHARITY NAME: Beauharrow Gospel Hall Trust

REGISTERED CHARITY NUMBER: 1159752

TRUSTEES: P D Bowie (Chairman)
C Mumford
R Kingston

TREASURER: C Mumford

PRINCIPAL ADDRESS: 1 Beauharrow Road
St Leonards On Sea
East Sussex
TN37 7BL

INDEPENDENT EXAMINER: Sandra Thurgood
FCCA FMAAT FPA BSc
6 Rookery Walk
Clifton
Shefford
Beds
SG17 5HW

ACCOUNTANT: Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW

BANKERS: Lloyds TSB Bank Plc
17 Wellington Place
Hastings
East Sussex
TN34 1NX

BEAUHARROW GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2019

The Trustees present their report along with the financial statements of the Charity for the year ended 05 April 2019. The financial statements have been prepared in accordance with the accounting policies set out on page ten 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 06 May 1982, most recently amended by Deed of Variation dated 12 August 2014. The Trust was registered with the Charity Commission for England and Wales on 09 December 2014 under Charity Registration Number: 1159752

Recruitment and appointment of new trustees

The Trustees who 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 05 April 2019 (2018: £nil).

The Trust operates 2 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider network

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Charity also maintains particular links with Northridge 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 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.

BEAUHARROW GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2019

Main activities and achievements

The Trust provides and maintains 2 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.

During the year, members of the congregation collectively preached 92 times in the streets of Hastings and handed out circa. 800 booklets. In conjunction with another charity, the Rapid Relief Team, they attended a number of community support events in the area including Carer Appreciation BBQ, and Martha Trust Summer BBQ - Mary House, and donated supplies to Support Doms Food Mission and Surviving in the Streets event.

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, around 120 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 addition to street preaching, members of the congregation has contact with prison chaplains to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

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).

BEAUHARROW GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2019

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 2019, the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £363,911 compared to £607,842 in the previous year.

All movements in funds during the year related to unrestricted funds. The restricted fund held for New Halls remained at £27,000 throughout the year.

During the year the Trust granted £55,000 to Northridge Gospel Hall Trust which have parallel objectives.

Proposed forthcoming commitments are to grant £1.6m to Northridge Gospel Hall Trust for the building of a new gospel hall.

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 Trustees aim for the Charity to hold approximately £50,000 in a current account to meet the day to day expenses, plus an allowance for any urgent repairs and capital expenses. The Trustees will endeavour not to set aside funds unnecessarily. Free reserves accumulated in excess of the minimum will be used at the discretion of the trustees for the strategic development of Beauharrow Gospel Hall Trust. The Trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives, even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal.

Free reserves at the year end were £1,492,299.

BEAUHARROW GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2019

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 to 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.

On behalf of the board:

.....
Mr C Mumford (Trustee)

.....
Date

REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF THE BEAUHARROW GOSPEL HALL TRUST
FOR THE YEAR ENDED 05 APRIL 2019

I report to the trustees on my examination of the accounts of the Beauharrow Gospel Hall Trust for the year ended 05 April 2019.

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:

1Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2The accounts do not accord with those records; or

3The 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 faire 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.



Sandra Thurgood
FCCA FMAAT FPA BSc
6 Rookery Walk
Clifton
Sheffield
Beds
SG17 5HW

02 January 2020

BEAUHARROW GOSPEL HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 05 APRIL 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total funds 2019 £	Total funds 2018 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Collections		-	-	-	-
Contributions from the congregation		328,383	-	328,383	557,666
Gift Aid donations		12,770	-	12,770	17,045
Income tax refunds		3,193	-	3,193	5,011
Donated services	4	-	-	-	-
Payroll giving		19,565	-	19,565	28,120
Legacies		-	-	-	-
Grants received		-	-	-	-
<i>Investments:</i>					
Bank interest		-	-	-	-
<i>Other</i>					
Profit on sale of assets		17,507	-	17,507	-
Other interest		-	-	-	-
Total		381,418	-	381,418	607,842
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms	5	101,377	-	101,377	82,304
Cost of donated services	4	1,104	-	1,104	-
Grants to affiliated gospel hall trusts		55,000	-	55,000	2,500
Total		157,481	-	157,481	84,804
Net income/(expenditure)		223,937	-	223,937	523,038
<i>Extraordinary items:</i>					
Creditor balance adjustment		(4,464)	-	(4,464)	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Net movement in funds		219,473	-	219,473	523,038
Reconciliation of funds					
Total funds brought forward		1,580,460	27,000	1,607,460	1,084,422
Total funds carried forward		1,799,933	27,000	1,826,933	1,607,460

The notes on pages 10 to 13 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.

BEAUHARROW GOSPEL HALL TRUST

BALANCE SHEET

AS AT 05 APRIL 2019

	Notes	2019	2018
		£	£
Fixed Assets			
Tangible assets	6	307,638	369,023
Current Assets			
Prepayments and accrued income		1,838	3,921
Cash at bank and in hand		1,673,326	1,335,514
		<u>1,675,164</u>	<u>1,339,435</u>
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		(120,440)	(51,165)
Accruals and deferred income		(35,429)	(49,833)
		<u></u>	<u></u>
Net current assets		1,519,295	1,238,437
Total assets less current liabilities		<u>1,826,933</u>	<u>1,607,460</u>
Creditors: amounts falling due after more than one year:			
Loan		-	-
Net assets		<u>1,826,933</u>	<u>1,607,460</u>
Funds			
Restricted funds		27,000	27,000
Unrestricted income fund		1,799,933	1,580,460
Total unrestricted funds	8	<u>1,826,933</u>	<u>1,607,460</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Beauharrow Gospel Hall Trust onand were signed on its behalf by

.....
Mr C Mumford (Trustee)

The notes on pages 10 to 13 form part of these financial statements

BEAUHARROW GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2019

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 Beauharrow 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 £100) 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
Leasehold property	14% straight line
Fixtures and fittings	25% Reducing balance

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 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.

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 (2018: None).

3. WAGES AND SALARIES

There are no employees (2018: none).

BEAUHARROW GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2019

4. **DONATED SERVICES**

<i>Donated to:</i>	Year ended 05 April 2019 £	Year ended 05 April 2018 £
Northridge gospel hall trust	1,104	-

5. **RESOURCES EXPENDED**

	Meeting rooms £	Other charitable activities £	Year ended 05 April 2019 £	Year ended 05 April 2018 £
Direct costs				
Rent	20,000		20,000	20,000
Repairs and maintenance	4,595	-	4,595	6,976
Other refurbishment costs	-	-	-	-
Insurance	680	-	680	603
Water rates	-	-	-	150
Light and heat	36,607	-	36,607	8,914
Telephone and broadband costs	-	-	-	-
Legal and professional	1,958	-	1,958	1,215
Travel costs	-	-	-	-
Burial ground	-	-	-	-
Depreciation	36,037	-	36,037	42,946
Public outreach work - tracts	-	-	-	-
Support costs				
Bank charges	-	-	-	-
Governance	1,500	-	1,500	1,500
	<u>101,377</u>	<u>-</u>	<u>101,377</u>	<u>82,304</u>

Governance costs include £180 (2018: £180) in respect of independent examiner's fees.

6. **TANGIBLE FIXED ASSETS**

	Freehold land £	Freehold buildings £	Leasehold property £	Fixtures and fittings £	Totals £
Cost					
At 06 April 2018	75,000	150,000	259,336	36,351	520,687
Additions	-	-	-	-	-
Disposals	-	-	(42,855)	-	(42,855)
At 05 April 2019	<u>75,000</u>	<u>150,000</u>	<u>216,481</u>	<u>36,351</u>	<u>477,832</u>
Depreciation					
At 06 April 2018	-	18,000	108,233	25,431	151,664
Charge for the year	-	3,000	30,307	2,730	36,037
Depreciation on disposals	-	-	(17,507)	-	(17,507)
At 05 April 2019	<u>-</u>	<u>21,000</u>	<u>121,033</u>	<u>28,161</u>	<u>170,194</u>
Net book value					
At 05 April 2019	<u>75,000</u>	<u>129,000</u>	<u>95,448</u>	<u>8,190</u>	<u>307,638</u>
At 05 April 2018	<u>75,000</u>	<u>132,000</u>	<u>95,448</u>	<u>10,920</u>	<u>369,023</u>

Property Details:

Land registry titles of the above property held are HT23761.

BEAUHARROW GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2019

7. ANALYSIS OF NET ASSET BETWEEN FUNDS

7.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	307,638	-	307,638
Current assets	1,648,164	27,000	1,675,164
Current liabilities	(155,869)	-	(155,869)
Non-current liabilities	-	-	-
Total funds	1,799,933	27,000	1,826,933

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	369,023	-	369,023
Current assets	1,312,435	27,000	1,339,435
Current liabilities	(100,998)	-	(100,998)
Non-current liabilities	-	-	-
Total funds	1,580,460	27,000	1,607,460

8. MOVEMENT IN FUNDS

8.1 Current year

	Fund balance At 06 April 2018 £	Incoming resources £	Resources expended £	Extraordinary items £	Fund balance At 05 April 2019 £
Restricted funds	27,000	-	-	-	27,000
Unrestricted funds	1,580,460	381,418	(157,481)	(4,464)	1,799,933
Total funds	1,607,460	381,418	(157,481)	(4,464)	1,826,933

8.2 Prior year

	Fund balance At 06 April 2017 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2018 £
Restricted funds	27,000	-	-	-	27,000
Unrestricted funds	1,057,422	607,842	(84,804)	-	1,580,460
Total funds	1,084,422	607,842	(84,804)	-	1,607,460

9. TRANSACTIONS WITH RELATED PARTIES

Donations totalling £600 have been received from related parties of the trustees.

During the year the Trust paid £15,667 to creditor Udiam Construction Ltd (a building company in which trustee C Mumford is a shareholder). The balance outstanding to Udiam at the year end was £120,441.

10. VOLUNTEERS

Beauharrow 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.

11. EXTRAORDINARY ITEMS

The extraordinary item of £4,464 shown on the statement of financial activities relates to the creditor balance owing to Udiam Construction Ltd. When preparing the accounts for the current year, it came to light that the balance showing due to Udiam in the accounts for the year ended 05.04.2018 was incorrect. This resulted in an adjustment of £4,464 in the current year and the Trustees have agreed to write it off to the statement of financial activities.