

CHARITY REGISTRATION NO: 1159752

**BEAUHARROW GOSPEL HALL TRUST**  
**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED 05 APRIL 2021**

Oldfield Advisory LLP  
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 2021**

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**CHARITY NAME:** Beauharrow Gospel Hall Trust

**REGISTERED CHARITY NUMBER:** 1159752

**TRUSTEES:** C Mumford  
R Kingston  
C Holding  
J Mumford

**TREASURER:** C Mumford

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

**INDEPENDENT EXAMINER:** Amanda Groombridge  
Oldfield Advisory LLP  
Santis House  
Curriers Close  
Coventry  
CV4 8AW

**ACCOUNTANT:** Oldfield Advisory LLP (Company Number: OC431162)  
Santis House  
Curriers Close  
Coventry  
CV4 8AW

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

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**BEAUHARROW GOSPEL HALL TRUST**

**REPORT OF THE TRUSTEES**

**YEAR ENDED 05 APRIL 2021**

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The Trustees present their report along with the financial statements of the Charity for the year ended 05 April 2021. 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 02 January 2015 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 2021 (2020: £nil).

The Trust operates a Gospel hall 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 Trust also maintains particular links with Northridge Gospel Hall Trust with which it shares members of its congregation, and pays some of this Trust's expenses on its behalf.

**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 2021**

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**Main activities and achievements**

The Trust provides and maintains a Gospel hall 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**

From 18th March 2020, Beauharrow Gospel Hall Trust ceased using the gospel hall 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 the Gospel Hall 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 20 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 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 would usually participate in a programme of street preaching where Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Due to the Covid-19 pandemic this has not been possible during the financial year, but the congregation aim to continue this once it is safe to do so.

**BEAUHARROW GOSPEL HALL TRUST**

**REPORT OF THE TRUSTEES**

**YEAR ENDED 05 APRIL 2021**

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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.

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**BEAUHARROW GOSPEL HALL TRUST**

**REPORT OF THE TRUSTEES**

**YEAR ENDED 05 APRIL 2021**

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**FINANCIAL REVIEW**

**Financial position**

In the year ended 05 April 2021 the Trust had a deficit of incoming resources over resources expended. This is due to grants paid to affiliated trusts of £300,000, as well as non monetary items such as depreciation.

Total voluntary income received this year was £56,084 compared to £124,014 in the previous year.

All funds held were unrestricted funds.

The Trust is committed to ensuring that rooms are safe for the congregation to use again once the Coronavirus restrictions are lifted.

**Reserves policy**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The Trustees aim for the Charity to hold sufficient funds 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. At present, funds are being maintained in order to fund grants to Northridge GHT to cover the cost of a new gospel hall.

Free reserves at the year end were £ 400,036

**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.

**STATEMENT OF TRUSTEES RESPONSIBILITIES - continued**

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:

.....  
C Mumford

.....  
Date

**REPORT OF THE INDEPENDENT EXAMINER**  
**TO THE TRUSTEES OF THE BEAUHARROW GOSPEL HALL TRUST**  
**FOR THE YEAR ENDED 05 APRIL 2021**

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I report to the trustees on my examination of the accounts of the Beauharrow Gospel Hall Trust for the year ended 05 April 2021.

**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.

*Amanda Groombridge*.....

Amanda Groombridge  
Oldfield Advisory LLP  
Santis House  
Curriers Close  
Coventry  
CV4 8AW  
07 October 2021

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**BEAUHARROW GOSPEL HALL TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 05 APRIL 2021**

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds 2021	Total funds 2020
	Notes	£	£	£	£	£
<b>Income and endowments from:</b>						
<b><i>Donations and legacies:</i></b>						
		46,759	-	-	46,759	100,456
		7,460	-	-	7,460	11,590
		1,865	-	-	1,865	2,898
<b><i>Investments:</i></b>						
		-	-	-	-	-
<b>Total</b>		<u>56,084</u>	<u>-</u>	<u>-</u>	<u>56,084</u>	<u>124,014</u>
<b>Expenditure on:</b>						
<b><i>Charitable activities</i></b>						
	6	9,380	-	-	9,380	141,581
	4	12,718	-	-	12,718	3,835
	5	300,000	-	-	300,000	900,000
<b>Total</b>		<u>322,098</u>	<u>-</u>	<u>-</u>	<u>322,098</u>	<u>1,045,416</u>
<b>Net income/(expenditure)</b>		(266,014)	-	-	(266,014)	(921,402)
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
<b>Net movement in funds</b>		(266,014)	-	-	(266,014)	(921,402)
<b>Reconciliation of funds</b>						
Total funds brought forward	9	905,531	-	-	905,531	1,826,933
<b>Total funds carried forward</b>	9	<u>639,517</u>	<u>-</u>	<u>-</u>	<u>639,517</u>	<u>905,531</u>

The notes on pages 10 - 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 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	7		239,481		245,589
<b>Current Assets</b>					
Debtors		-		-	
Prepayments and accrued income		2,280		3,413	
Cash at bank and in hand		398,476		658,029	
		<u>400,756</u>		<u>661,442</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year:				-	
Other creditors		-		-	
Accruals and deferred income		720		1,500	
		<u>720</u>		<u>1,500</u>	
Net current assets			400,036		659,942
			<u>639,517</u>		<u>905,531</u>
<b>Total assets less current liabilities</b>					
Creditors: amounts falling due after more than one year:					
Loan			-		-
			<u>639,517</u>		<u>905,531</u>
<b>Net assets</b>			<u>639,517</u>		<u>905,531</u>
<b>Funds</b>					
Restricted funds			-		-
Unrestricted income fund			639,517		905,531
Designated Funds			-		-
<b>Total funds</b>	8		<u>639,517</u>		<u>905,531</u>

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

.....  
C Mumford

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

**BEAUHARROW GOSPEL HALL TRUST**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 05 APRIL 2021**

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**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
Property improvements	4% 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 Preparation of consolidated financial statements**

The Charity does not have a trading subsidiary.

**1.9 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, Beauharrow Gospel Hall Trust ceased using the 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).

**3. WAGES AND SALARIES**

There are no employees (2020: none).

**BEAUHARROW GOSPEL HALL TRUST**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 05 APRIL 2021**

4. **DONATED SERVICES**

<i>Donated to:</i>	Year ended 05 April 2021 £	Year ended 05 April 2020 £
Northridge Gospel Hall Trust	12,718	3,835
Total	12,718	3,835

5. **Grants to Affiliated Trusts**

	Year ended 05 April 2021 £	Year ended 05 April 2020 £
Northridge Gospel Hall Trust	300,000	900,000
	300,000	900,000

6. **RESOURCES EXPENDED**

	Meeting rooms £	Other charitable activities £	Year ended 05 April 2021 £	Year ended 05 April 2020 £
<b>Direct costs</b>				
Premises costs - Rent and Rates	-	-	-	16,667
Premises costs - Light and heat	1,854	-	1,854	17,335
Premises costs - Repairs and maintenance	277	-	277	2,131
Telephone	-	-	-	-
Insurance	54	-	54	685
Training	-	-	-	-
Depreciation	6,106	-	6,106	35,333
Congregation support	-	-	-	-
Professional charges	368	-	368	1,838
Loan interest	-	-	-	-
Bank charges	-	-	-	-
Loss on sales of fixed assets	-	-	-	65,468
<b>Support costs</b>				
Public Outreach Day expenses	-	-	-	-
Other Public Outreach expenses	-	-	-	-
<b>Governance</b>	720	-	720	2,124
	9,379	-	9,379	141,581

Governance costs include £180 (2020: £180) in respect of independent examiners fees

**BEAUHARROW GOSPEL HALL TRUST**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 05 APRIL 2021**

**7 TANGIBLE FIXED ASSETS**

	Freehold land	Freehold Buildings	Fixtures & fittings	Totals
	£	£	£	£
<b>Cost</b>				
At 06 April 2020	75,000	189,253	36,351	300,604
Additions	-	-	-	-
Disposals	-	-	-	-
At 05 April 2021	<u>75,000</u>	<u>189,253</u>	<u>36,351</u>	<u>300,604</u>
<b>Depreciation</b>				
At 06 April 2020	-	24,807	30,208	55,015
Charge for the year	-	6,106	-	6,106
Depreciation on disposals	-	-	-	-
At 05 April 2021	<u>-</u>	<u>30,913</u>	<u>30,208</u>	<u>61,121</u>
<b>Net book value</b>				
At 05 April 2021	<u>75,000</u>	<u>158,340</u>	<u>6,143</u>	<u>239,483</u>
At 05 April 2020	<u>75,000</u>	<u>164,446</u>	<u>6,143</u>	<u>245,589</u>

**Property Details:**

Land registry title of the above property held is HT23761.

**8 ANALYSIS OF NET ASSET BETWEEN FUNDS**

**8.1 Current year**

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	239,483	-	-	239,483
Current assets	400,756	-	-	400,756
Current liabilities	(720)	-	-	(720)
Non-current liabilities	-	-	-	-
Total funds	<u>639,519</u>	<u>-</u>	<u>-</u>	<u>639,519</u>

**8.2 Prior year**

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	245,589	-	-	245,589
Current assets	661,442	-	-	661,442
Current liabilities	(1,500)	-	-	(1,500)
Non-current liabilities	-	-	-	-
Total funds	<u>905,531</u>	<u>-</u>	<u>-</u>	<u>905,531</u>

**BEAUHARROW GOSPEL HALL TRUST**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 05 APRIL 2021**

9 **MOVEMENT IN FUNDS**

9.1 Current year

	Fund balance At 06 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2021 £
Restricted funds	-	-	-	-	-
Unrestricted funds	905,531	56,084	(322,098)	-	639,517
Designated Funds	-	-	-	-	-
<b>Total funds</b>	<b>905,531</b>	<b>56,084</b>	<b>(322,098)</b>	<b>-</b>	<b>639,517</b>

9.2 Prior year

	Fund balance At 06 April 2019 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2020 £
Restricted funds	27,000	-	(27,000)	-	-
Unrestricted funds	1,799,933	124,014	(1,018,416)	-	905,531
Designated Funds	-	-	-	-	-
<b>Total funds</b>	<b>1,826,933</b>	<b>124,014</b>	<b>(1,045,416)</b>	<b>-</b>	<b>905,531</b>

10 **TRANSACTIONS WITH RELATED PARTIES**

Donations totalling £600 have been received from related parties of the trustees. No material reimbursements were made.

11 **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.

## Document Activity Report

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