

REGISTERED NUMBER: 1159752

BEAUHARROW GOSPEL HALL TRUST
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
PERIOD ENDED 05 APRIL 2017

Oldfield Accountants
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

PERIOD ENDED 05 APRIL 2017

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: J IrvineSmith FCIE
Independent Examiners Ltd
Sovereign Centre
Poplars, Yapton Lane
Walberton
BN18 0AS

ACCOUNTANT: Oldfield Accountants
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

PERIOD ENDED 05 APRIL 2017

The Trustees present their report along with the financial statements of the Charity for the extended period 01 March 2016 to 05 April 2017. 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 controlled by a deed of trust, and constitutes an unincorporated charity.

The Beauharrow Gospel Hall Trust is constituted by a Deed of Trust dated 06 May 1982, amended by various Deeds and most recently amended by a deed of variation on 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 period and since the period 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 period ended 05 April 2017 (2016: £nil).

Trustees are selected according to their experience in specialised fields and are expected to use that experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

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.

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.

BEAUHARROW GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

PERIOD ENDED 05 APRIL 2017

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust has the following charitable purposes:

1. 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") whose core doctrine and whose proper practices in furtherance of some of the aspects of that core doctrine ("Faith in Practice") is summarised in the two Schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 12 August 2014.
2. Any other charitable purposes connected with Brethren.

Main activities

The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website - www.plymouthbrethrenchristianchurch.org.

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Around 120 people normally attend these occasions. There is a structured weekly schedule of meetings held in one or more of the gospel halls.

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 Hastings most weeks of the year.

In addition to street preaching, the Trust also keeps in 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.

Visitors

The services and meetings are attended by the regular congregation and many of the services are open to other visitors who are properly disposed. The notice board outside the Hall welcomes visitors and displays times of Gospel Preachings along with a telephone number for those seeking further information or help. Gospel Tracts, which are distributed daily, also display this information.

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

Public benefit

The trustees of Beauharrow Gospel Hall Trust 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

PERIOD ENDED 05 APRIL 2017

The life of a Christian

The following points are an extract from Schedule 1 of the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to public benefit;

1. 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).
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).
3. 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).
4. 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.
5. 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 and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift aid is also claimed on relevant gifts.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The normal activities of the Trust were maintained throughout the year. All of the Gospel Halls under the control of the Trust were used throughout the year to further its charitable objectives.

The congregation is kept regularly informed as to particular needs for funds and other relevant matters. During the period the Trust paid £72,000 of the outstanding money owed to creditor Udiam Construction Limited and the Trust is committed to continue to reduce this liability where possible in the future.

FINANCIAL REVIEW

Financial position

In the period ended 05 April 2017 the Trust had a modest surplus of incoming resources over resources expended. Total voluntary income received this year was £426,090 compared to £379,361 in the previous year.

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

During the year the Trust granted £6,000 and £10,000 Northridge Gospel Hall Trust and Sydney Gospel Hall Trust which have parallel objectives.

BEAUHARROW GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

PERIOD ENDED 05 APRIL 2017

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 held. 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 period end were £645,518.

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). During this period the year end has been extended to 05 April.

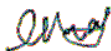
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, 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:



31 January 2018

Mr C Mumford (Trustee)

Date

Beauharrow Gospel Hall Trust

Independent examiner's report to the trustees For the period ended 5 April 2017

Report to the trustees of Beauharrow Gospel Hall Trust on the accounts for the period ended 5 April 2017 set out on pages 8 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under section 44(2) of the Charities Act 2011(the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation 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 explanations from the 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

J Irvinesmith FCIE
Independent Examiners Ltd
Sovereign Centre
Poplars, Yapton Lane
Walberton
West Sussex
BN18 0AS



Dated: 31st January 2018

BEAUHARROW GOSPEL HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 05 APRIL 2017


	Notes	Unrestricted Funds £	Restricted Funds £	Total funds 2017 £	Total funds 2016 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Collections		-	-	-	-
Contributions from the congregation		315,900	-	315,900	37,736
Gift Aid donations		43,830	-	43,830	-
Income tax refunds	1	40,495	-	40,495	-
Donated services		-	-	-	-
Payroll giving		25,865	-	25,865	24,625
Legacies		-	-	-	-
Other donations		-	-	-	317,000
<i>Investments:</i>					
Bank interest		-	-	-	-
<i>Other</i>					
Other income		138	-	138	6
Total		426,228	-	426,228	379,367
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms	5	78,219	-	78,219	69,133
Cost of donated services	4	-	-	-	-
Grants to affiliated gospel hall trusts		16,000	-	16,000	-
Total		94,219	-	94,219	69,133
Net income/(expenditure)		332,009	-	332,009	310,234
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Net movement in funds		332,009	-	332,009	310,234
Reconciliation of funds					
Total funds brought forward		725,413	27,000	752,413	442,179
Total funds carried forward		1,057,422	27,000	1,084,422	752,413

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 2017**

	Notes	2017		2016	
		£	£	£	£
Fixed Assets					
Tangible assets	6		411,904		448,015
Current Assets					
Prepayments and accrued income		5,551		811	
Cash at bank and in hand		758,467		447,732	
		<u>764,018</u>		<u>448,543</u>	
Current liabilities					
Creditors: amounts falling due within one year:					
Other creditors		(50,000)		(125,080)	
Accruals and deferred income		(41,500)		(19,065)	
				<u>(144,145)</u>	
Net current assets			672,518		304,398
Total assets less current liabilities					
			<u>1,084,422</u>		<u>752,413</u>
Creditors: amounts falling due after more than one year:					
Loan			-		-
Net Assets					
			<u>1,084,422</u>		<u>752,413</u>
Funds					
Unrestricted income fund	8		1,057,422		725,413
Restricted income fund - New Halls Fund			27,000		27,000
			<u>1,084,422</u>		<u>752,413</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Beauharrow Gospel Hall Trust on 31 January 2018 and 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 PERIOD ENDED 05 APRIL 2017

1. ACCOUNTING POLICIES

1.1 Accounting convention

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 as amended on 2 February 2016 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The Foundation 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 notes(s).

1.2 Incoming resources

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.

During the period ended 05 April 2017 the Trust received monies for historical gift aid claims which were not previously accrued for in the years they related to. Therefore all such monies have been added to the Gift Aid income in the period ended 05 April 2017.

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 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.

1.5 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 buildings	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.

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 (2016: None).

3. WAGES AND SALARIES

There are no employees (2016: none).

BEAUHARROW GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 05 APRIL 2017

4. DONATED SERVICES	Period ended 05 April 2017 £	Year ended 31 March 2016 £		
Donated services	-	-		
<hr/>				
5. RESOURCES EXPENDED	Meeting rooms £	Other charitable activities £	Period ended 05 April 2017 £	Year ended 31 March 2016 £
Direct costs				
Rent	21,667	-	21,667	18,333
Repairs and maintenance	6,883	-	6,883	1,927
Insurance	654	-	654	689
Water rates	147	-	147	118
Light and heat	1,386	-	1,386	781
Telephone	-	-	-	-
Legal and professional	2,940	-	2,940	3,724
Depreciation	42,753	-	42,753	42,385
Charitable activities	-	-	-	486
Public outreach work	139	-	139	-
Support costs				
Bank charges	-	-	-	-
Governance	-	1,650	1,650	690
	<u>76,569</u>	<u>1,650</u>	<u>78,219</u>	<u>69,133</u>

Governance costs include £600 (2016: £120) in respect of independent examiner's fees.

6. TANGIBLE FIXED ASSETS

	Freehold land (Title No. HT23761) £	Freehold buildings (Title No. HT23761) £	Leasehold property £	Fixtures and fittings £	Totals £
Cost					
At 01 April 2016	75,000	150,000	259,336	29,644	513,980
Additions	-	-	-	6,642	6,642
At 05 April 2017	<u>75,000</u>	<u>150,000</u>	<u>259,336</u>	<u>36,286</u>	<u>520,622</u>
Depreciation					
At 01 April 2016	-	12,000	35,619	18,346	65,965
Charge for the year	-	3,000	36,307	3,446	42,753
At 05 April 2017	<u>-</u>	<u>15,000</u>	<u>71,926</u>	<u>21,792</u>	<u>108,718</u>
Net book value					
At 05 April 2017	<u>75,000</u>	<u>135,000</u>	<u>187,410</u>	<u>14,494</u>	<u>411,904</u>
At 01 April 2016	<u>75,000</u>	<u>138,000</u>	<u>187,410</u>	<u>11,298</u>	<u>448,015</u>

BEAUHARROW GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 05 APRIL 2017

7. ANALYSIS OF NET ASSET BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	411,904	-	411,904
Current assets	737,018	27,000	764,018
Current liabilities	(91,500)	-	(91,500)
Non-current liabilities	-	-	-
Total funds	1,057,422	27,000	1,084,422

8. MOVEMENT IN FUNDS**8.1. Current year**

	Fund balance At 01 April 2016 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2017 £
Restricted funds					
New Hall Building Fund	27,000	-	-	-	27,000
Unrestricted funds	725,413	426,228	(94,219)	-	1,057,422
Total funds	725,413	426,228	(94,219)	-	1,084,422

8.2. Prior year

	Fund balance At 01 April 2015 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 31 March 2016 £
Restricted funds					
New Hall Building Fund	27,000	-	-	-	27,000
Unrestricted funds	415,179	379,367	(69,133)	-	725,413
Total funds	415,179	379,367	(69,133)	-	752,413

9. TRANSACTIONS WITH RELATED PARTIES

During the year the Trust paid £72,000 to creditor Udiam Construction (a building company in which trustee C Mumford is a shareholder). The balance outstanding to Udiam at the period end was £50,000.

BEAUHARROW GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 05 APRIL 2017

10. POST BALANCE SHEET EVENTS

There are no post balance sheet events for the period ended 05 April 2017 to report.

11. FULL COMPARISON OF STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted	Restricted	Total funds
	Funds	Funds	2016
	£	£	£
Income and endowments from:			
Donations and legacies:			
Collections	-	-	-
Contributions from the congregation	37,736	-	37,736
Gift Aid donations	-	-	-
Income tax refunds	-	-	-
Donated services	-	-	-
Payroll giving	24,625	-	24,625
Legacies	-	-	-
Other donations	317,000	-	317,000
Investments:			
Bank interest	-	-	-
Other			
Other income	6	-	6
Total	<u>379,367</u>	<u>-</u>	<u>379,367</u>
Expenditure on:			
Charitable activities			
Running meeting rooms	(69,133)	-	(69,133)
Cost of donated services	-	-	-
Total	<u>(69,133)</u>	<u>-</u>	<u>(69,133)</u>
Net income/(expenditure)			
Gains/(losses) on revaluation of fixed assets	-	-	-
Net movement in funds	310,234	-	310,234
Reconciliation of funds			
Total funds brought forward	<u>415,179</u>	<u>27,000</u>	<u>442,179</u>
Total funds carried forward	<u>725,413</u>	<u>27,000</u>	<u>752,413</u>

12. 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.

13. TRANSITION TO FRS102

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102 the restatement of comparative items was required. No restatements were required.