

REGISTERED NUMBER: 1159075

**LANSDOWNE 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

**LANSDOWNE GOSPEL HALL TRUST**  
**REPORT AND FINANCIAL STATEMENTS**  
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**LANSDOWNE GOSPEL HALL TRUST**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 05 APRIL 2019**

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**CHARITY NAME:** Lansdowne Gospel Hall Trust

**REGISTERED CHARITY NUMBER:** 1159075

**TRUSTEES:** Derek Barry  
Robert Barry  
Darrell Brown  
Reuben Diplock  
Paul Morrish (Chair)

**TREASURER:** Reuben Diplock

**PRINCIPAL ADDRESS:** Pilbrook View  
Foundry Road  
Anna Valley  
Andover  
SP11 7LR

**INDEPENDENT EXAMINER:** Angus Brewer  
Oldfield Advisory  
Santis House  
Curriers Close  
Coventry  
CV4 8AW

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

**BANKERS:** Lloyds Bank  
High Street  
Andover  
BX1 1LT

## **LANSDOWNE GOSPEL HALL TRUST**

### **REPORT OF THE TRUSTEES**

**YEAR ENDED 05 APRIL 2019**

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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 21 March 1983, most recently amended by Deed of Variation dated 12 August 2014. The Trust was registered with the Charity Commission for England and Wales on 05 November 2014 under Charity Registration Number: 1159075

##### **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 East Hill Trust and Chichester 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. The trust has given out 2351 tracts this year and £268 was spent on pie packs during the financial year.

## **LANSDOWNE GOSPEL HALL TRUST**

### **REPORT OF THE TRUSTEES**

**YEAR ENDED 05 APRIL 2019**

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#### **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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

The Trust's main achievements this year have been refurbishing a room. The congregation is kept regularly informed as to particular needs for funds and other relevant matters. During the year, significant alteration works to the meeting hall were completed to improve and extend existing congregation facilities. Works completed included: new internal wall panelling, carpets, toilets and washroom facilities, air conditioning system, ceiling grid and tiles, re-surfacing of pedestrian pavement around the room, internal and external doors, re-decoration throughout and a purchase of a piece of land next to the existing hall to be used for car parking.

#### **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 40 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 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).

**LANSDOWNE GOSPEL HALL TRUST**

**REPORT OF THE TRUSTEES**

**YEAR ENDED 05 APRIL 2019**

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**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 modest surplus of incoming resources over resources expended. Total voluntary income received this year was £157,252 compared to £79,430 in the previous year.

Funds held were unrestricted apart from Restricted Fund A, for refurbishment of the Lansdowne 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 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 £92,741.

**LANSDOWNE GOSPEL HALL TRUST**

**REPORT OF THE TRUSTEES**

**YEAR ENDED 05 APRIL 2019**

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**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 R Diplock (Trustee)

.....  
Date

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

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I report to the trustees on my examination of the accounts of the Lansdowne 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**

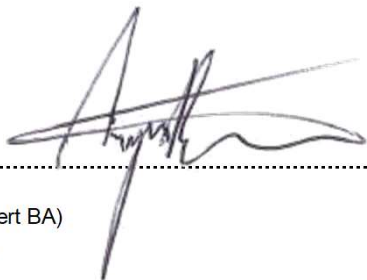
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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:

- 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 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.



A Brewer (CIMA Cert BA)  
Oldfield Advisory  
Santis House  
Curriers Close  
Coventry  
CV4 8AW  
06 December 2019



**LANSDOWNE 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 £
<b>Income and endowments from:</b>					
<b><i>Donations and legacies:</i></b>					
Collections			-	-	42,648
Contributions from the congregation		36,700	-	36,700	
Gift Aid donations		500	71,749	72,249	5,551
Income tax refunds		589	17,389	17,978	2,096
Other donations		-	8,025	8,025	
Payroll giving			-	-	
Legacies		20,000	-	20,000	5,000
Grants received		2,300	-	2,300	
<b><i>Investments:</i></b>					
Bank interest		80	-	80	98
<b><i>Other</i></b>					
Transfer from Weyhill Construction Ltd			-	-	24,037
Other interest		-	-	-	-
<b>Total</b>		<b>60,169</b>	<b>97,163</b>	<b>157,332</b>	<b>79,430</b>
<b>Expenditure on:</b>					
<b><i>Charitable activities</i></b>					
Running meeting rooms	5	75,354	-	75,354	88,377
Cost of donated services	4	22,027	-	22,027	
<b>Total</b>		<b>97,381</b>	<b>-</b>	<b>97,381</b>	<b>88,377</b>
<b>Net income/(expenditure)</b>		<b>(37,212)</b>	<b>97,163</b>	<b>59,951</b>	<b>(8,947)</b>
Transfers between funds		115,458	(115,458)	-	-
<b>Net movement in funds</b>		<b>78,246</b>	<b>(18,295)</b>	<b>59,951</b>	<b>(8,947)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,223,416	18,295	1,241,711	1,250,658
<b>Total funds carried forward</b>		<b>1,301,662</b>	<b>-</b>	<b>1,301,662</b>	<b>1,241,711</b>

The notes on pages 10 to 12 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.

**LANSDOWNE GOSPEL HALL TRUST**

**BALANCE SHEET**

**AS AT 05 APRIL 2019**

	Notes	2019	2018
		£	£
<b>Fixed Assets</b>			
Tangible assets	6	1,306,421	1,050,402
<b>Current Assets</b>			
Prepayments and accrued income		1,380	
Cash at bank and in hand		92,117	211,309
		<u>93,497</u>	<u>211,309</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:			
Accruals and deferred income		(756)	-
		<u></u>	<u></u>
Net current assets		92,741	211,309
<b>Total assets less current liabilities</b>		<u>1,399,162</u>	<u>1,261,711</u>
Creditors: amounts falling due after more than one year:			
Loan		97,500	20,000
<b>Net assets</b>		<u>1,301,662</u>	<u>1,241,711</u>
<b>Funds</b>			
Restricted funds		-	18,295
Unrestricted income fund		1,301,662	1,223,416
<b>Total unrestricted funds</b>	8	<u>1,301,662</u>	<u>1,241,711</u>

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

.....  
Mr R Diplock (Trustee)

The notes on pages 10 to 12 form part of these financial statements

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

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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 Lansdowne 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
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**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 restricted funds were used for the refurbishment of our city hall.

**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).

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

**4. DONATED SERVICES**

<b>Donated to:</b>	<b>Year ended 05 April 2019 £</b>	<b>Year ended 05 April 2018 £</b>
East Hill Gospel Hall Trust	13,541	
Chichester Gospel Hall Trust	8,486	
	<u>22,027</u>	<u></u>

**5. RESOURCES EXPENDED**

	<b>Meeting rooms £</b>	<b>Other charitable activities £</b>	<b>Year ended 05 April 2019 £</b>	<b>Year ended 05 April 2018 £</b>
<b>Direct costs</b>				82,033
Repairs and maintenance	37,060	-	37,060	
Subscriptions	675	-	675	
Insurance	413	-	413	
Health & Safety	360	-	360	
Light and heat	5,146	-	5,146	
Telephone and broadband costs	640	-	640	
Legal and professional	2,389	-	2,389	
Donations	268	-	268	
Bibles	60	-	60	
Depreciation	25,161	-	25,161	
Public outreach work - tracts		-	-	
<b>Support costs</b>				
Bank charges		-	-	667
<b>Governance</b>	3,182	-	3,182	5,677
	<u>75,354</u>	<u>-</u>	<u>75,354</u>	<u>88,377</u>

Governance costs include £180 (2018: £640) in respect of independent examiner's fees.

**6. TANGIBLE FIXED ASSETS**

	<b>Freehold Property and Refurbishment £</b>	<b>Totals £</b>
<b>Cost</b>		
At 06 April 2018	1,103,632	1,103,632
Additions	281,179	281,179
Disposals		-
At 05 April 2019	<u>1,384,811</u>	<u>1,384,811</u>
<b>Depreciation</b>		
At 06 April 2018	53,230	53,230
Charge for the year	25,160	25,160
Depreciation on disposals		
At 05 April 2019	<u>78,390</u>	<u>78,390</u>
<b>Net book value</b>		
At 05 April 2019	<u>1,306,421</u>	<u>1,306,421</u>
At 05 April 2018	<u>1,050,402</u>	<u>1,050,402</u>

**Property Details:**

Land registry titles of the above property held are HP721611 and HP775847.

**LANSDOWNE 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	1,306,421	-	1,306,421
Current assets	93,497	-	93,497
Current liabilities	(756)	-	(756)
Non-current liabilities	(97,500)	-	(97,500)
Total funds	1,301,662	-	1,301,662

**7.2 Prior year**

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,050,402	-	1,050,402
Current assets	211,309	-	211,309
Current liabilities	-	-	-
Non-current liabilities	(20,000)	-	(20,000)
Total funds	1,241,711	-	1,241,711

**8. MOVEMENT IN FUNDS**

**8.1. Current year**

	Fund balance At 06 April 2018 £	Incoming resources £	Resources expended £	Transfers between funds £	Fund balance At 05 April 2019 £
Restricted funds	18,295	97,163	-	(115,458)	-
Unrestricted funds	1,223,416	60,169	(97,381)	115,458	1,301,662
<b>Total funds</b>	1,241,711	157,332	(97,381)	-	1,301,662

**8.2. Prior year**

	Fund balance At 06 April 2017 £	Incoming resources £	Resources expended £	Transfers between funds £	Fund balance At 05 April 2018 £
Restricted funds	-	18,295	-	-	18,295
Unrestricted funds	1,250,658	61,135	(88,377)	-	1,223,416
<b>Total funds</b>	1,250,658	79,430	(88,377)	-	1,241,711

**9. TRANSACTIONS WITH RELATED PARTIES**

Donations totalling £3,335 have been received from related parties of the trustees.

**10. VOLUNTEERS**

Lansdowne 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.