

Annual Report

2023

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Reference and administrative details

Company registration no. 00884708 (England). Registered charity no. 249781

Registered office

One Bartholomew Close, London, EC1A 7BL

Executive committee since 1 January 2023

D J Christian (Chairman)	M J Hyde (Publications)	T J Parish
E R C Buss	S A Hyde	P J Pocock
A Crowter	M J Lee	H Sant

Administrative offices

General matters D J Playfoot (Secretary), Cavepits House, Marle Place Road, Brenchley, Tonbridge, Kent TN12 7HS. Telephone: 01892 722184, email: gstrust@playfoot.net

Trust Publications (from 31 March 2023)

M J Hyde (Publications Manager), Ettrick, 98 The Brow, Brighton, BN26 2AH. Telephone: 07729 307433, email: <u>publications.manager@gospelstandardtrust.org.uk</u>

UK subscriptions

Mrs L J Buss, 10 High Street, Oakington, Cambridgeshire, CB24 3AG. Telephone: 01223 237031, email: <u>lydia@thebusses.co.uk</u>

Subscriptions North America

G L TenBroeke, 1725 Plainwood Drive, Sheboygan, Wisconsin, WI 53081, USA.

Website

General, chapels & trusteeships: <u>www.gospelstandard.org.uk/Assistance/Overview</u> Trust Publications: <u>www.gospelstandard.org.uk/Publications/Home</u>

Bankers

General National Westminster Bank plc, 20 High Street, Ashford, Kent, TN24 8SH

Trust Publications

Lloyds Bank plc, 18 High Street, Harpenden, Herts AL5 2TA

Solicitors

BDB Pitmans LLP, One Bartholomew Close, London, EC1A 7BL

Independent examiner

David Hoose, Mazars LLP, *Chartered Accountants* Two Chamberlain Square, Birmingham, B3 3AX

Report of the executive committee

for the year ended 31 December 2023

The executive committee has pleasure in presenting the report and the financial statements for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Achievements and performance Review of activities

General

The Lord has again provided all needed help through another busy year for which we are thankful. We trust that the Assistance for Chapels section on the website is still proving helpful.

It has been our pleasure to assist and advise in a variety of cases on matters including appointment and retirement of trustees, trust deed requirements and changes, sale and use of chapel property, first registrations with the Land Registry and graveyard maintenance. Advice was also provided to two bodies of trustees on the sale process for chapels. The sale of Ebenezer Chapel Luton was finally completed on 18 July 2023 and the trustees have been dealing with the distribution of the proceeds. Two further loans have been provided to help with chapel and chapel house improvements. Responsibility continues for the management or holding of the funds dealt with on pages 29 and 30. A Trust representative, either a committee member or the secretary, has attended trustee meetings during the year where the Trust is a trustee.

Administration of the Providence Chapel Croydon Charity (PCCC) has continued through the year. Total grants approved as at 31 December 2023 amounted to $\pounds 1,057,499$. This fund is now almost exhausted but has enabled much work to be carried out to repair and improve chapel buildings and facilities. Support has also been given to help with the production and distribution of Bibles and books in several languages both in the UK and overseas.

Regulations concerning health and safety continue to place burdens on the churches. During the year the Trust prepared and sent out a chapel house checklist to churches where GST is a trustee. Similar to the one-page checklist for chapels, we hope the list will prove a help to churches in complying with necessary safety rules relating to chapel houses whilst evidencing the churches effort to mitigate the legal risks associated with trusteeships these days. The chapel house checklist is available for download from our website.

Trust Publications

The past year has seen considerable changes to the way our Publications operations are managed. We wish to record the goodness of the Lord in these matters, and in maintaining the work of Publications.

The year began with the death of our esteemed friend, the late Mr B. A. Ramsbottom. Mr Ramsbottom served on the publications committee from its earliest days. The Trust was privileged to publish most of the books he wrote, and over the years we estimate in excess of 1 million copies of his various titles have been printed and distributed round the world. His Miracles Series continue to sell well. Bible Doctrines Simply Explained has been translated into many languages and distributed globally. Many have been spiritually helped and encouraged by *Six Remarkable Ministers, The King's Daughters* and especially his magnum opus on the biography of William Gadsby published in 2003. We are grateful to the Lord for all he enabled his servant to do. "Blessed are the dead which die in the Lord from henceforth: Yea, saith the Spirit, that they may rest from their labours; and their works do follow them."

For some time, the growing annual operating deficit of Publications has been a significant concern to us. In 2022, we reported an operating deficit of £34,451. The declining number of people in Gospel Standard churches has significantly reduced our market. A large stock of aging publications carry significant storage costs, and running a staffed book room was beyond the requirements of our current operations.

After considerable prayer and discussion of these matters, we found the Lord opening a door for collaboration with Jeremy and Lorna Roe, directors of Christian Bookshop, Ossett (CBO). From October 2023, CBO took over handling all sales and dispatching of our books. All orders are now routed through the CBO website. Our stock was moved from our Luton warehouse, to a storage facility in Ossett. We took the opportunity to reduce our stock at that stage to levels which we believe saleable within the next 5 to 10 years. In doing so, we have reduced our overheads, particularly staffing, rental, and storage costs. Our contract with CBO pays them a commission on each sale together with a management fee. The transfer was smooth, and the new management system appears to be settling down well. We are thankful that in part due to these measures, and also better interest rates on our investments, and higher sales, our operating deficit for 2023 was £25,848, a decrease of £8,603 on 2022. Time will tell whether this change will enable us to curtail the operating deficit in the longer term. We continue to monitor closely our book production methods for ways of further reducing costs.

During the year we sold 11,177 books (6,691 in 2022; 6,906 in 2021). A significant proportion of our sales continues to come via our brethren at Gospel Mission in North

America. The table below provides an analysis of book sales by title with number sold. We are thankful our books continue to be well received.

	2023	2022
<u>New Books:</u>		
The Church of Acts 2	139	-
Life and Letters of William Boorman	53	-
Desires of a Living Soul – Clive Jefferys	71	-
Marks of the True Church by K. F. T. Matrunola	33	-
A Pillar in the Church – Sydney Frank Paul	76	-
Sermon booklets by J. C. Philpot (10 titles)	2,517	-
William Gadsby's Catechism	6	-
<u>Best Sellers:</u>		
The Miracles Series (10 titles)	1,208	1,927
Bible Doctrines Simply Explained	433	1,145
Gadsby's Hymns (4 editions)	276	573
Sketches colouring books (5 titles; Joshua, 4 sold in 2022)	1,090	520
Faithful Footsteps Series (7 titles; Joshua, 77 sold in 2022)	1,991	393
Olney – the Home of Amazing Grace	209	266
Olney Hymns	126	81
Bible Birds	49	182
The Brook Besor	47	92
The Gospel Pointing to the Person of Christ	38	63
<u>Other Titles by category:</u>		
Biographies and history (48 titles)	807	269
Portion books (6 titles)	182	197
Sermons (10 titles)	142	80
Other Children's books (12 titles)	683	203
Other books (64 titles, including Bibles)	1,001	700
Total numbers of books sold	<u>11,177</u>	<u>6,906</u>

We have also taken the opportunity to overhaul the way our regional book agents operate and have started to hold regular agents' meetings. These have been well received. All the efforts of our regional agents as well as the help received in the Book room is acknowledged with gratitude.

Our Publications Manager formally retired at the end of March 2023. A presentation was made to Dr Skelton at the AGM, and we would again like to recognise and thank him for his labours on behalf of publications over the years. Dr Skelton has kindly stayed on in a volunteer role to the end of the year, overseeing the transfer of business to CBO and the clearance and closing of the book room and warehouse facility.

In the future, publication projects will be managed by our new Publications Manager, Dr Matthew J. Hyde. He will operate from home. Online sales will be exclusively handled by CBO. The accounts will be managed by Miss Heidi Playfoot. They are supported by Mr Malcolm Lee who is managing the stock records, and the Publications Sub-committee.

Of the stock we disposed of in the past year, we are thankful a large number of Spanish translations of the Miracles Series were shipped to Spain, their eventual destination being on the mission field in Cuba. Other large parcels of books went to the Opal Trust, and some to the Free Grace Evangelistic Association.

During the year we published sixteen new books (six in 2022). We published two books on the doctrine of the church. The Church of Acts 2 by Matthew J. Hyde, a series of five sermons on the first two chapters of the Acts, which set forth the pattern for the New Testament Church; Marks of the True Church by Kenneth F. T. Matrunola, a series of sermons preached on the marks which identify a church functioning according to the Bible. Publications issued a reprint of The Desires of a Living Soul, the poetry of Clive Jefferys, a godly Wiltshire farmer who passed away in 1987. These poems were originally printed privately several years ago. Our reprint added new biographical information. Two biographies were published during the year. The Life and Letters of William Boorman was published in May. William Boorman (1849-1926) was for 45 years the esteemed pastor of the Strict Baptist Chapel in the village of Lamberhurst, Kent. Then in November, a new biography of Sydney Frank Paul (1883-1971) was produced: A Pillar in the Church. Mr Paul was one of the founders of the Trust and was especially active in the publications side of the work. Besides this we have reprinted ten sermons of J. C. Philpot in individual booklets. These have been produced in conjunction with a missionary in Dunbarton, Scotland, who wanted Philpot's sermons to hand out on the streets as tracts. We have also reissued a new pocket-sized edition of William Gadsby's Catechism. An important statement of what Gospel Standard Baptists believe. This last title was received in stock in late December.

Work is well advanced on the next book in Mark Philpott's Faithful Footsteps series, the subject of the next title being Adam & Eve. We greatly value Mark's work on this well received series. A number of other titles are at early stages of production.

During the year we commenced consultation on the future publication of Gadsby's Hymns. With falling sales, and rising prices, together with the loss of fine printing and craft binders within the UK, the possibilities available for printing the hymnbook in a deluxe edition (leather bound, gold edged pages, India paper etc) are greatly reduced, and it is difficult to obtain prices which would be attractive to most users of the hymnbook. The consultation has now closed, and the committee will be prayerfully considering the available options with the aim of reprinting the hymnbook during 2024, DV.

We are always keen to hear from potential authors, illustrators or those who have a book which has been blessed to them which they are keen to see in print again. While

we cannot take on all the suggestions we receive, we appreciate them all. The same is true for constructive criticism and any news that our labours have not been in vain in the Lord.

Publications attended several events during the year with book stalls. We continued to assist Christian Values in Education at their annual conference in September.

Financial review

The total income amounted to £91,291 (page 15) which compares with £71,901 in 2022. The increase came from higher book sales and interest income. Total expenses were £124,424 compared with £114,425 in 2022. Costs relating to grant-making and advisory were a little higher but this was due to grants having increased to £12,859 (page 21). Legal costs relating to advisory matters and chapel sales did fall to £17,290 (page 22) from £23,936 in 2022. The net outflow of funds on page 15 was £33,133 compared with an outflow of £42,524 in 2022. Total reserves at 31 December 2023 stood at £1,264,919 (page 17) compared with £1,298,052 at 31 December 2022. The major part is held in bank deposits.

Reserves policy. The Trust needs reserves to fund the investments in freehold property and the book stock which are used for the Objects of the Trust and to provide working capital. Otherwise the committee, believing that all power is committed unto the Lord Jesus Christ in heaven and in earth, and that our God will supply all our need according to his riches in glory by Christ Jesus, will seek to lay out the remaining funds for the permitted Objects of the Trust as the needs are brought before the committee and opportunity arises. The level of free reserves at 31 December 2023 was £521,001 (2022: £528,172).

Investment policy and performance. A principal purpose is to meet requests from chapels for financial support and therefore the policy regarding investment is partly to retain funds on deposit. There is concern over equity investments and the receipt of shares in profit from unacceptable activities. The investment policy extends to dated quoted bonds and securities, and to equity investments (subject to companies' compliance with Scriptural principles), and to direct investment in property and precious metals where appropriate to improve income and to provide some inflation protection especially for funds held on permanent endowment. Allocation between categories and terms are subject to periodic reviews according to circumstances.

Plans for the future

If the Lord will, the Trust will continue to produce Christian publications in accordance with the Truth in the Scriptures which we love and in accordance with the Articles of Faith of the Gospel Standard Baptists and distribute within the United Kingdom and overseas for the benefit of our congregations and the church of Christ at large of all ages. The Trust will further seek to use its funds amongst the Gospel Standard chapels as opportunity arises for the repair and improvement of buildings and otherwise. The provision of guidance and help to churches and trustees on legal

and compliance responsibilities does feature prominently in our activities and this will continue as we are enabled. Brethren, pray for us.

Structure, governance and management

Legal status

The Gospel Standard Trust ("the Trust") is a company limited by guarantee and not having a share capital which was founded in 1966. Its governing document is its articles of association. The Trust acts as a trust corporation under a certificate granted in 2006 by the Department for Constitutional Affairs (now the Ministry of Justice) and the Trust can therefore act as a sole trustee. It is also a registered charity. The members of the executive committee are the directors for Companies Act purposes and trustees under charity legislation.

Executive committee

The maximum number permitted by the articles of association is 12 and those who have acted as members of the committee during the year are shown on page 4. In accordance with the articles of association only male members of a Gospel Standard Baptist Church who subscribe to the Articles of Faith of the Gospel Standard Strict and Particular Baptists are eligible to hold office as a member of the executive committee. The committee has power to appoint a new committee member but the appointment is subject to confirmation at the following annual general meeting. Three members of the committee retire in rotation at the annual general meeting each year but are eligible for re-election. Messrs M J Hyde, Parish and Pocock retire in rotation this year. They have all expressed their willingness to stand for re-election.

Organisational structure

The activities of the Trust are managed by the executive committee which meets at least three times a year. These meetings deal with all aspects of the Trust's activities. Further meetings are held as necessary to deal with Publications matters. The activities and the funds are divided between General matters and Publications. Online sales are handled by Christian Bookshop at Ossett with Dr Matthew Hyde handling other Publications' aspects. Subscriptions are dealt with by Mrs Lydia J Buss and by Mr G L TenBroeke who is responsible for those who are resident in North America. Other matters are dealt with by the Trust secretary who continues as health and strength is given. May the Lord lay the burden of this work in the heart of one or another with a desire to help the churches in this way.

Remuneration

Remuneration for key management personnel is negotiated with the individuals concerned and is set at the National Living Wage or higher depending on the activities undertaken. Dr Matthew Hyde is remunerated for his services as an author and editor.

Trustees' induction and training

New executive committee members (trustees) with the appropriate knowledge, experience and abilities for the Trust's activities are selected from the male members of Gospel Standard churches as required by article of association number 21. The appointment of a new trustee (executive committee member), who will be provided with an induction pack, will be subject to the prospective trustee attending a mutually satisfactory induction meeting with executive committee members and the secretary. Continuing briefing and support is provided as necessary.

Risk management

The committee regularly considers the major risks to which the Trust is exposed and updates the risk register and the policy for mitigating those risks. A major risk is anything that could have an adverse impact on achieving the Trust's objects or could bring the Trust into disrepute or is illegal advice or action or could bring financial or property loss. Such risks are addressed either by, if possible, eliminating the risk by ceasing the related activity, or transferring the risk to a third party or by taking action to reduce or control the risk. The two key concerns to the committee are the risks as a chapel trustee and the risks from advice given. The committee's strategy for managing those risks is to make regular contact with the churches and review their own compliance and wherever possible to ensure that advice given is supported by professional advice or other authority or covered by disclaimer.

Objectives and activities

The objects for which the Trust was established are set out in the objects clauses of its articles of association. Primarily these are to assist Gospel Standard churches and congregations in the furtherance of their religion and charitable work, to assist with the appointment of trustees, legal advice, repairs and maintenance of church property and to support denominational charities and any other charitable trust or fund approved by the executive committee. In the furtherance of these objects the Trust has ancillary powers which include acting as trustee or co-trustee (including as custodian trustee) of denominational property and charitable funds, making grants and loans, assisting pastors (including former and prospective pastors) of Gospel Standard churches in the provision of living accommodation and to print and publish literature approved by the committee.

Public Benefit

The executive committee has considered the public benefit guidance issued by the Charity Commission. The work carried out by the Trust in fulfilling the Objects summarised in the preceding paragraph assists churches and trustees to continue with the regular provision of services for the public worship of God in accordance with the Holy Scriptures and the Articles of Faith of The Gospel Standard Baptists. Further, under the blessing of Almighty God, Father, Son and Holy Spirit, this work together with the publication of good books will bring sinners from darkness to light and establish them in the truth with the consequent benefits to themselves and others. Man's first responsibility is to God, to worship and to serve Him. Further, as it is

recorded in New Testament teaching, for example Galatians Chapter 6, the result for the benefit of all should be "Let us not be weary in well doing: for in due season we shall reap, if we faint not. As we have therefore opportunity, let us do good unto all men, especially unto them who are of the household of faith."

Membership

The recorded membership stood at 242 at 31 December 2023, a decrease of five on the previous year. A warm welcome is extended to the three new members who joined in 2023. Eight members passed away. The continuing loyal support of the members and the churches is greatly appreciated. New members will be welcomed and application forms are available on request.

Statement of executive committee responsibilities

Company law requires the executive committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the executive committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The executive committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable it to ensure that the financial statements comply with the Companies Act 2006. The financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies. The executive committee is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiners

Mazars LLP were re-appointed at the annual general meeting on 20 May 2023 as independent examiners. The executive committee has continued to take advantage of Section 480 of the Companies Act 2006 which entitles the Trust to be exempted from having an audit.

On behalf of the executive committee 25 March 2024

D J Playfoot Secretary

Independent Examiner's Report to the Trustees of The Gospel Standard Trust

I report on the financial statements of the charity for the year ended 31 December 2023, which are set out on pages 15 to 28.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of The Gospel Standard Trust in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or

- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: D Hoose

David Hoose, Mazars LLP, Member of the Institute of Chartered Accountants in England and Wales Two Chamberlain Square, Birmingham, B3 3AX

Date: 26 March 2024

Statement of financial activities

for the year ended 31 December 2023

] Income from	Note	Unrestricted fund £	Restricted fund £	Endowment fund £	2023 Total £	2022 Total (details see page 16) £
Subscriptions, legacies chapel collections, etc	2	7,392	-	-	7,392	11,961
Investments		13,607	-	8,543	22,150	9,775
Charitable activities Sales of publications Share in chapel sale proceed		39,298	-	-	39,298	26,684
Providence Chapel, Croydor	1	5,000			5,000	5,000
Other	-	17,451	-		17,451	18,481
Total income	-	82,748	-	8,543	91,291	71,901
Expenditure Charitable activities						
Grant-making and advisory	,	52,757	-	-	52,757	50,195
Cost of publications	_	71,667	-		71,667	64,230
Total expenditure	3	124,424	-		124,424	114,425
Transfers between funds		8,543	-	(8,543)	-	-
Net movement in funds for the year		(33,133)	-	-	(33,133)	(42,524)
Balance brought forward at 1 January 2023	-	937,862	68,617	291,573	1,298,052	1,340,576
Balance carried forward at 31 December 2023	<u>-</u>	£904,729	£68,617	£291,573	£1,264,919	£1,298,052

The company's income and expenses all relate to continuing operations.

The company has no recognised gains or losses other than the net movement in funds for the year.

Statement of financial activities

Comparative figures for the year ended 31 December 2022

		Unrestricted	Restricted	Endowment	2022
	Note	fund	fund	fund	Total
		£	£	£	£
Income from					
Subscriptions, legacies					
chapel collections, etc	2	11,961	-	-	11,961
Investments		6,279	-	3,496	9,775
Charitable activities					
Sales of publications	8	26,684	-	-	26,684
Share in chapel sale proceed	ls				
Providence Chapel, Croydor	1	5,000	-	-	5,000
Other	-	18,481	-		18,481
Total income	-	68,405	-	3,496	71,901
Expenditure					
Charitable activities					
Grant-making and advisory	,	50,195	-	-	50,195
Cost of publications	-	64,230	-		64,230
Total expenditure	3	114,425	-	<u> </u>	114,425
Transfers between funds		3,496	-	(3,496)	-
Net movement in funds for the year		(42,524)	-	-	(42,524)
Balance brought forward at 1 January 2022	_	980,386	68,617	291,573	1,340,576
Balance carried forward at	t				
31 December 2022	-	£937,862	£68,617	£291,573	£1,298,052

Balance sheet

As at 31 December 2023

	Note	2023 £	2022 £
Fixed assets		2	L
Tangible fixed assets	11	161,356	160,400
Current assets			
Stocks	12	32,593	44,248
Debtors	13	333,619	350,933
Cash at bank and in hand	14	749,259	756,614
		1,115,471	1,151,795
Creditors: amounts falling due			
within one year	15	11,908	14,143
Net current assets		1,103,563	1,137,652
Net assets		£1,264,919	£1,298,052
Funds			
Unrestricted:			
General	16	558,987	566,272
General - revaluation reserve	16	122,300	122,300
Publications	16	223,442	249,290
Restricted	16	68,617	68,617
Endowment	16	291,573	291,573
		£1,264,919	£1,298,052

For the year ended 31 December 2023 the company was entitled to exemption from audit under section 480 of the Companies Act 2006. Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The executive committee acknowledge their responsibilities for:

(i) ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and

(ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its deficit for the financial year, in accordance with the requirements of section 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

The financial statements were approved by the executive committee and signed on its behalf by:

D J Christian

Date: 26 March 2024

Notes to the financial statements

for the year ended 31 December 2023

1 Accounting policies

Basis of accounting

The financial statements have been prepared on a going concern basis in accordance with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (2nd edition effective 1 January 2019). The Gospel Standard 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). Assets held in trust are not included in the balance sheet, but are set out in a separate schedule attached to the financial statements.

Freehold property

This comprises a share in a chapel pastor's house. No depreciation is being provided from 2015 as the property has been revalued and will be revalued each year.

Furniture and office equipment

Depreciation is calculated to write off the cost less estimated residual value of office equipment over three years on a straight line basis.

Stocks

Stocks, which are of publications, are stated at the lower of cost and net realisable value. Cost comprises the direct cost of publications with no addition for overheads. Provision for depreciation has been made in accordance with note 9 in determining net realisable value.

Income

Interest income is accounted for on an accruals basis whilst legacies are accounted for as income either upon receipt or where receipt is probable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Notes to the financial statements

for the year ended 31 December 2023

1 Accounting policies continued

Grants payable

Grants payable are payments made in furtherance of the charitable objectives of the charity. Grants are recognised upon an obligation being created.

Charitable activities

Costs of charitable activities includes grants made and direct costs in relation to publications, and an apportionment of overhead and support costs.

Support costs

Support costs have been allocated as a direct cost or allocated between charitable activities and governance. The analysis of overhead and support costs is shown in note 5.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to a statutory independent examination together with trustees' expenses and an apportionment of overhead and support costs.

Funds held and their purpose

The General fund is used principally for the support of Gospel Standard chapels by way of grants and loans. The committee considers individually each application for assistance and provides a grant or loan or both depending on circumstances. The Publications fund is used for the publishing and distribution of Christian books. Legacies, donations and proceeds from chapel sales received specifically for either of those two funds are credited accordingly, otherwise such income is allocated under the discretion of the committee. The Endowment fund cannot be spent and the income is to be used for the general purposes of the Trust. The Restricted fund derives from chapel sale proceeds which are to be used for repairs and improvements to chapel premises.

Notes to the financial statements

for the year ended 31 December 2023

		General Publications		Total	Total
		fund	fund	2023	2022
		£	£	£	£
2	Subscriptions, legacies,				
	chapel collections, etc				
	Donations	165	1,104	1,269	997
	Legacies	-	-	-	4,600
	Subscriptions	5,757	-	5,757	6,031
	Chapel collections	366	-	366	333
		£6,288	£1,104	£7,392	£11,961

During the year 25% of income (2022: 18%) arose from sources outside the United Kingdom.

3 Expenditure

	Grants &	Direct	Support	Total	Total
	advisory	costs	costs	2023	2022
(see note 4)		(see note 5)		
	£	£	£	£	£
Charitable activities					
Grant-making and advisory	12,859	-	32,370	45,229	41,702
Cost of publications (see note 8)	-	29,101	42,566	71,667	64,230
Governance (see notes 5 & 6)	-	3,613	3,915	7,528	8,493
	£12,859	£32,714	£78,851	£124,424	£114,425

Notes to the financial statements

for the year ended 31 December 2023

		General	Restricted	Total	Total
		fund	fund	2023	2022
		£	£	£	£
4	Grants (all to institutions except as	stated)			
	To assist with books and publication	ns:			
	Gospel Standard Library	-	-	-	76
	Hope Chapel, Redhill (Farsi				
	Bible Doctrines)	-	-	-	2,000
	To assist with chapel repairs and im	provements.			
	Providence Chapel, Shoreham	5,000	-	5,000	-
	Hanover Chapel,				
	Tunbridge Wells	6,859		6,859	-
	Grants paid	11,859	-	11,859	2,076
	Grants authorised (all to institutions	5)			
	but unpaid as at:				
	<i>31 December 2023</i>	1,200	-	1,200	200
	31 December 2022	(200)	-	(200)	(200)
	Total grants	£12,859	£-	£12,859	£2,076
	Allocation between funds for 2022				
	General (unrestricted) fund				2,076
	Restricted fund			-	-
					£2,076
				-	

Notes to the financial statements

for the year ended 31 December 2023

5	Support costs Charitable activities Grant-making & advisory Cost of publications	Staff costs £ - 22,696	Other costs (see below) £ 32,370 19,870	Total 2023 £ 32,370 42,566	Total 2022 £ 39,626 43,909
	Governance	-	3,915	3,915	4,157
		£22,696	£56,155	£78,851	£87,692
	Other costs comprise: Advertising Rent, rates and insurance Light and heat Postage and telephone Stationery and printing Travelling Payments to authors and royal Legal expenses Office services and sundry Depreciation Committee expenses	ties		2023 £ 245 14,674 873 1,276 2,215 709 169 17,290 17,290 17,509 1,078 117 £56,155	$\begin{array}{c} 2022\\ \pounds\\ 258\\ 14,154\\ 297\\ 1,264\\ 2,868\\ 378\\ 2,419\\ 23,936\\ 17,670\\ 400\\ 326\\ \pounds 63,970\\ \end{array}$
6	Governance			2023 £	2022 £
	Independent examiner's fees			2,027	~~ 1,999
	Legal and professional expense	es		850	1,740
	AGM expenses			736	597
	Committee expenses			117	326
	Office services			3,798	3,831
				£7,528	£8,493

Notes to the financial statements

for the year ended 31 December 2023

7 Employees and executive committee

The total remuneration and benefits received by key management personnel amounted to $\pounds 19,610 (2022: \pounds 23,295)$. These amounts include $\pounds 16,107 (2022: \pounds 16,367)$ remuneration and $\pounds 468 (2022: \pounds 468)$ employer pension contributions in respect of Dr M J Hyde, a member of the executive committee, for his employment as a writer and editor. These arrangements had been previously approved by the Charity Commission. Three members of the committee received reimbursement of expenses (2022: three). The details that follow include amounts relating to trustee activities.

		2023		2022
	Number	£	Number	£
Remuneration & benefits	1	16,575	1	16,835
Travel expenses	3	117	3	359

Notes to the financial statements

for the year ended 31 December 2023

	Note	2023 £		2022 £
8 Publications fund				
Sales of publications United Kingdom and elsewhere U S A		19,551 19,747		17,540 9,144
Less: Direct costs		39,298		26,684
Cost of sales Change in stock depreciation Distribution costs Advertising and commissions	9 9	55,147 (33,496) 6,702 748		16,723 (845) 3,943 500
Balance after direct costs		<u>29,101</u> £10,197	-	20,321 £6,363
Less: other costs Support costs	5	42,566	[43,909
Governance				-
		42,566 (32,369)	-	43,909 (37,546)
Add: Donations, legacies, interest etc Investment income		1,104 5,417		838 2,257
Operating deficit		(25,848)		(34,451)
Book subsidy fund, no movements in ye	ear	-		-
Net outgoings on Publications		£(25,848)		£(34,451)
Net movement in year for all funds				
Publications - as above Results from other funds:		(25,848)		(34,451)
General - unrestricted General - restricted		(7,285)		(8,073)
Net movement in funds for the year - pa	age 15	£(33,133)	page 16	£(42,524)

Notes to the financial statements

for the year ended 31 December 2023

	Note	2023	2022
		£	£
9 Publications fund - cost of p	ublications		
Stock at 1 January at cost		127,435	120,742
Purchases		9,996	23,416
		137,431	144,158
Stock at 31 December at cost		(82,284)	(127,435)
Cost of sales	8	£55,147	£16,723
Provision for depreciation of s	stock		
1 January		83,187	84,032
31 December		49,691	83,187
(Decrease)/Increase	8	£(33,496)	£(845)

10 Book subsidy fund (within the publications fund, page 24)

Balance at 1 January and		
31 December	£19,522	£19,522

There were no movements during the year.

Notes to the financial statements

for the year ended 31 December 2023

11 Tangible fixed assets which are all used for charitable purposes	Freehold land and buildings £	Furniture and equipment £	Total £
Cost or valuation			
At 1 January 2023 Additions	160,000	7,698 2,034	167,698 2,034
At 31 December 2023	£160,000	£9,732	£169,732
<i>Depreciation</i> At 1 January 2023 Charge for the year		7,298 1,078	7,298 1,078
At 31 December 2023	£-	£8,376	£8,376
<i>Net book value</i> At 31 December 2022	£160,000	£400	£160,400
At 31 December 2023	£160,000	£1,356	£161,356

Freehold land and buildings relate to a share in a chapel pastor's house. In accordance with Charities SORP (FRS 102) the Trust's one-third share has been valued by the directors at the estimated net realisable value at 31 December 2023 based on sales of other properties in the area. The estimated value relating to the land is $\pounds 55,000$.

	2023	2022
12 Stocks	£	£
Stock at cost	82,284	127,435
Provision for depreciation	(49,691)	(83,187)
Goods for resale	£32,593	£44,248

Notes to the financial statements

for the year ended 31 December 2023

		2023	2022
		£	£
13	Debtors		
	Due within one year		
	Trade debtors	2,630	4,331
	Other debtors	30,259	31,873
	Interest free loans to chapels	15,905	12,524
	Interest free loans to Ministers	165,138	28,800
	VAT	185	1,068
	Prepayments	130	627
		214,247	79,223
	Due after more than one year		
	Interest free loans to chapels	35,000	22,200
	Interest free loans to Ministers	84,372	249,510
		£333,619	£350,933
14	Cash at bank and in hand		
	Cash at bank and in hand	95,431	46,583
	COIF Fund deposit account	86,728	48,728
	Other Investment accounts	567,100	661,303
		£749,259	£756,614
15	Creditors		
	Grants approved	1,200	200
	Accruals	10,307	6,673
	Other creditors	401	7,270
		£11,908	£14,143

Notes to the financial statements

for the year ended 31 December 2023

16 Analysis of net assets between funds

	Unrestricted fund	Restricted fund	Endowment funds	Total 2023
	£	£	£	£
Fixed assets	161,356	-	-	161,356
Stock	32,593	-	-	32,593
Debtors	333,619	-	-	333,619
Cash	389,069	68,617	291,573	749,259
Creditors	(11,908)	-		(11,908)
	£904,729	£68,617	£291,573	£1,264,919

Allocation of the Unrestricted fund

General	558,987
Revaluation reserve	122,300
General fund total	681,287
Publications fund	223,442
	£904,729

The balance on the Restricted fund is to be used for repairs and improvements to chapel premises.

17 Taxation

The Trust is exempt from corporation tax on its charitable activities only by virtue of Part 11 Corporation Tax Act 2010.

18 Capital commitments

At 31 December 2023 the Trust had authorised capital expenditure of £nil (2022: £1,605).

Assets held in trust

31 December 2023

Pages 29 and 30 do not form part of the financial statements

	Rent and Interest	Distributions	Balances with Deposit Takers
1 Bath Chapel c	harity		
2023	264	-	966
2022	102	-	702

The chapel is let for £250 per annum. The beneficiary is the Gospel Standard Aid & Poor Relief Society.

2 Mount Zion, Bournemouth

2023	15,978	8,900	747,567
2022	5,892	11,398	740,489

The chapel was sold in 2008 and distributions (which include trustees' expenses) are being made to the church. The balance includes an investment portfolio of £250,000 at cost which, at 31 December 2023 was standing at £1,538 below cost.

3 Providence Chapel Croydon Charity

2023	5,039	2,600	136,163
2022	46	8,750	11,724

The chapel and chapel house were sold in 2019. Most grants to beneficiaries are being made from the charity's own bank account. We are holding $\pounds 132,000$ received during the year for temporary investment with COIF Charities Deposit Fund.

4 Rehoboth Strict Baptist Chapel, Goodshawfold

2023	915	932	71,075
2022	6,934	7,581	71,092

A fund of £70,000 is to be retained to provide the income to maintain the graveyard.

5 Manchester Particular Baptist Charity

2023	42,443	-	1,014,232
2022	144	-	971,789

These funds relate to the sale of Rochdale Road Chapel which are being held temporarily for the trustees.

Assets held in trust

31 December 2023

Pages 29 and 30 do not form part of the financial statements

	Rent and Interest	Distributions	Balances with Deposit Takers
6 Albert Street (Chapel, Oxford		
2023	5,101	2,008	29,619
2022	4,306	1,030	26,526

The chapel is let for £3,500 per annum plus insurance and recoveries of legal costs. Distributions relate to insurance and legal costs.

7 Zion Chapel, Prestwood

2023	3,466	8,504	161,429
2022	1,288	736	166,467

The permanent endowment comprises £150,000, which the Charity Commission authorised from the sale proceeds, plus an earlier legacy of £8,000. The fund of £158,000 is to provide income for the upkeep of the retained burial ground and surplus income of £7,466 was paid to the beneficiary The Gospel Standard Aid & Poor Relief Society.

8 Ebenezer Chap	Ebenezer Chapel Luton Charity				
2023	4,608	48,017	251,388		
2022	-	_	-		

The chapel was sold in 2023 for £300,000 less expenses of sale producing £294,797. Distributions relate to the first £29,000 distributed amongst beneficiary chapels and to trustees' legal and other expenses leading up to the sale.

9 The Gospel Standard Library Fund

2023	496	-	21,596
2022	-	-	-

We are holding £21,100 received during the year for temporary investment with COIF Charities Deposit Fund plus interest received.

10 Other funds

2023	585	3,776	12,619
2022	452	2,832	15,810

These funds were held for the friends at Uckfield and the Ebenezer Chapel Smallfield Charity. Distributions are mainly repayments of funds held with interest allocated.

5 Hove Park Gardens, Hove, BN3 6HN

Charity Commission Registered No 247869

Trustees Report for 2023

It has been a busy year for the Library and we would once again acknowledge the Lord's continued goodness. There are several significant things to report.

New Library Catalogue. Updating the Library catalogue has continued through the year and a first draft is complete and currently being proofread. Hopefully half of the finalised catalogue will be uploaded by end of March 2024. We have also been very grateful to several volunteers for their assistance with this; especially to Mrs Ruth Parish for her careful proofreading of the whole catalogue. This has proved to be a bigger task than anticipated and we have discovered previously unknown and uncatalogued material in the process. We are currently setting up the new loans system and producing a manual for users and the library staff and anticipate the new system being fully commissioned in the first half of 2024 DV. With the increase in activities, meetings were held every few weeks between the four volunteers who work at the Library and the Chairman to discuss practical issues as they arose. As the new library system will store limited user data online a new GDPR policy is necessary and is currently being drawn up.

The Library's Collection. 198 new accessions and 26 duplicates were added during the year. A few of these were purchased; some new publications were kindly donated and others have been given during the year. About 600 books were received from a friend in memory of the late Mr B. A. Ramsbottom and Mr F. Hayden some of which were quite rare. We have also had the opportunity to purchase a considerable number of books at a very reasonable price. Fewer books were received from personal collections. Sale of surplus books at reasonable prices continues and Geoffrey Main has kindly overseen this work during the year and produced a bi-monthly selection to circulate. The income has helped the Library's financial position and it has been well worth the additional work involved. We have completely reviewed the books kept in the office for varying reasons. Some were disposed of but the majority are now included in the catalogue with just a few remaining in the office due to their content.

Archives. During the year the library has continued to receive records from closed churches. We hope to review our archives policy in the coming year and also re-organise our manuscript collection to ensure that they are all available for easy access.

Scanning. Gordon Dadswell has continued with our ongoing project of scanning rare and fragile resources to help preserve and make them more easily accessible to readers. This includes Gospel Standard wrappers, Church records of Horsham (Hope), Manchester and Dauntsey and the notes of Lectures that Charles Breed gave to the students at the Strict Baptist Bible Institute. The scanner is reaching the end of its active life, and we are looking to replace this with a specialist book scanner. The Gospel Standard Trust have kindly agreed to cover the cost.

Newsletters. Only one newsletter has been issued this year. This explained why the Library came into being and sought to answer the question: What is the point of the Gospel Standard Library? We still feel the purpose of the library is not understood and therefore it is not utilised as it could be by the churches. We would encourage you to visit the library if you have never done so and see for yourself its work of preserving the churches' heritage and providing good material for readers today.

5 Hove Park Gardens, Hove, BN3 6HN

Charity Commission Registered No 247869

Trustees Report for 2023 continued

Finances. We are thankful to the Lord to report that the financial position of the Library is considerably improved due to the sale of surplus books, collections from two chapels, and a grant from a chapel trust of $\pounds 2000$ towards the cost of land purchase (as detailed below), for which we are very grateful. We have also deeply appreciated those who give regularly to the library however small and the gift aid scheme is of great benefit.

Security. CCTV has been installed in the Library to provide additional security when the staff are not present and is linked to a local trustee.

Major Expenditure. As reported by Bethesda in their annual report, agreement has been made for the Library to purchase the land on which it is built, including provision for its own entrance, should it be needed in the future. Agreed value from independent valuations was $\pounds 61,667$. We are now seeking to resolve final details for the benefit of both charities. This is a major expenditure for our limited funds, so we are in consultation with other charities for support and donations would be greatly appreciated.

Library profile. We are concerned to try and raise awareness within the churches and more generally. We are grateful to the Sovereign Grace Union for allowing us to advertise in their magazine *Peace and Truth* free of charge.

General running of the Library. Requests for information on various subjects continue, often related to historical information about chapels or relatives. One example is help given to Prof. C. Gribben of Queen's University, Belfast in research for his forthcoming book: *J.N. Darby and the Roots of Dispensationalism* (OUP). It is encouraging to see how the library is respected and used outside denominational circles.

We are grateful to 'the Library team' Marion, Gordon, Geoffrey & Matthew for all that they do and pray that the Lord will continue to help in all the concerns and decisions which may be made in the coming year.

Chairman: John H Cottington Date: February 20th 2024

The Gospel Standard Baptist Library Fund is governed by Deed of Trust dated 24 May 1949 as amended by the Charity Commission Scheme of 25 November 1971. The trustees for the time being have the power to appoint new trustees who, apart from The Gospel Standard Trust, must be members of a Gospel Standard Church and at least two-thirds of the trustees shall be members of the Committee of The Gospel Standard Aid and Poor Relief Society.

Trustees:

J H Cottington, A J Collins, G W Hyde, M J Hyde, B E Izzard, B P Mercer, H Sant, D F Stevens, A F Wilderspin and The Gospel Standard Trust.

Receipts and payments account

		, . .
for the year ended 31 December 2023		(restated)
	2023	2022
	£	£
Receipts		
Book sales	4,021	4,924
Postage charged on book sales	484	724
Gospel Standard Trust Grants	-	76
Gospel Standard Meeting Collection	-	695
Chapel Collections	860	970
Legacy - Mrs R M Poole	-	4,187
Providence Burgess Hill Fund	2,000	1,000
Donations and subscriptions (non Gift Aid)	897	2,687
Donations and subscriptions (under Gift Aid)	1,794	1,084
Gift aid receipts	448	312
Interest received	517	3
Gross income	11,021	16,662
Payments		
Book purchases	382	153
Bookbinding and picture framing	-	94
Rates and insurance	1,156	1,147
Water, gas & electricity	1,516	1,060
Telephone	532	482
Postage and carriage	603	750
Office stationery and sundries	132	241
Office equipment repairs and renewals	201	78
Advertising	30	60
Trustees' travel & other expenses	291	-
Librarians' travel & other expenses	1,053	810
Building repairs and renewals	72	629
Subscriptions	74	83
Data services	755	1,803
Miscellaneous expenses - property survey	750	1,380
Equipment purchases	541	-
Total payments	8,088	8,770
Surplus for the year	2,933	7,892
Cash balances at 1 January 2023	22,590	14,698
Cash balances at 31 December 2023	£25,523	£22,590

Statement of assets

As at 31 December 2023		(restated)
	2023	2022
	£	£
Assets retained for the Charity's own use		
Building at cost (1980)	23,675	23,675
Extension at cost (2003)	24,192	24,192
	47,867	47,867
Less: Depreciation to 31 December 2021	(36,514)	(36,514)
	11,353	11,353
Office Equipment		
HP Desktop Computer (2021)	700	700
	700	700
Less: Depreciation to 31 December 2021	(140)	(140)
	560	560
Fixed assets at net book value 31 December 2021	£11,913	£11,913
	-	-

Accounting policy Note: For 2023 the trustees decided to switch to accounting on a receipts and payments basis. The comparative figures for 2022 have therefore been restated on the same basis. Fixed assets have been left at the 2021 book values.

Cash balances

Cash in deposit accounts (GS Trust/Melton		
Mowbray Building Society)	21,596	14,076
Cash in hand and at bank	3,927	8,514
	£25,523	£22,590

Gospel Standard Trust Publications

A SELECTION OF BOOKS

Price *excluding postage*

£

Doctrinal and Devotional

D	octrinai anu Devotionai			r
	Life and Letters of William Boorman	M J Hyde	•••••	9.00
	The Brook Besor	A Bonar	•••••	4.75
	The Gospel Pointing to the Person of Christ	A Bonar	•••••	4.75
	Magazine Collection (GS, FC & Perception on USB flash drive)			45.00
	The Desires of a Living Soul	C Jefferys	•••••	5.00
	Olney - the home of Amazing Grace	G Chewter	•••••	7.50
	Baptism	J Norcott	•••••	5.75
	Tell it to the Generation Following	J E Pack	•••••	6.95
	A Pillar in the Church - Sydney F. Paul	M J Hyde	•••••	16.95
	The Church of Acts 2	M J Hyde	•••••	5.50
	Marks of the True Church	K Matrunola	•••••	9.95
	The Life and Ministry of Clement Wood	C Wood	•••••	16.00
	Justification - Sinners Righteous in Christ	John Gill	•••••	3.25
	William Gadsby	B A Ramsbottom	•••••	12.00
	An Exposition of the Last Words of David	Martin Luther	•••••	11.00
	Glimpses of Grace (daily readings selected by J North)	J K Popham		18.95
С	hildren and Young People			
	Elijah, Prophet of God	B A Ramsbottom		6.00
	Elisha, Man of God	B A Ramsbottom		6.00
	Behind a Frowning Providence - The Life of Joseph	B A Ramsbottom		6.00
	Gadsby's Catechism	W Gadsby	•••••	2.50
	Rahab, Woman of Faith	M Philpott		6.00
	Joshua, Man of Courage	M Philpott		6.00
	Bible Birds	G Campbell		6.00
	Miracles of Jesus Series: Miracles, Parables, People Jesus Met			
	Birth of Jesus, Resurrection of Jesus, Crucifixion of Jesus,			
	Paul Follower of Jesus, Peter Disciple of Jesus	B A Ramsbottom		6.00
	World War I - Faithful Under Fire	M Philpott	•••••	7.50
	Sketches - Joshua	M Philpott		3.00
	When God Made the World	D & N Sayers		1.95

Gospel Standard Trust Publications

A SELECTION OF BOOKS CONTINUED

Price *excluding postage*

	Sketches - David	M Philpott		3.00
	Sketches - Mordecai	M Philpott		3.00
H	istory and Biography			
	Sing Aloud in Jesus' Name (Lesser Known Hymnwriters)	B A Ramsbottom		3.50
	Tell it to the Generation Following	J E Pack		6.95
	Some Welsh Ministers	J R Broome		5.00
	Some Scots Worthies	J R Broome		4.50
	By Faith: The Life and Ministry of John Kemp of Biddenden			14.00
	The Life and Ministry of Clement Wood			16.00
	History of the Gospel Standard Magazine	B A Ramsbottom		6.50
	William Gadsby	B A Ramsbottom		12.00
	With Mercy & With Judgement (Strict Baptists and WW1)	M Hyde		13.00
	The Hidden Pathway (Elsie Dawson)	G D Buss		6.95
	Remembered Mercies Recorded	George Rose		16.00
	Forty Years in the Wilderness	John Chandler		12.00
	A Bruised Reed - Anne Steele	J R Broome		17.50
	When God Works (Thomas Bradbury)	Ed. J Kingham		9.50
	Servants of the Living God	G Chewter		11.00
	Olney - The Home of Amazing Grace	G Chewter		15.00
S	ermons			
	Expositions of Holy Scripture	J C Philpot		13.00
	William Gadsby	-		9.95
	John Kershaw			7.95
	John Green			7.50
	Sermons of a Seceder	William Tiptaft		9.00
	Ernest Roe, Volumes 1 & 2 (both volumes purchased together £28.00	-	olume)	16.00

All obtainable from: Christian Bookshop, 21 Queen Street, Ossett, WF5 8AS; on-line at www.christianbookshopossett.co.uk; Tel: 01924 260502 or from Gospel Standard Trust Publications Book Agents (see *Gospel Standard* magazine for details). Books collected from Agents are charged at the normal retail prices as listed above, except for a 10% discount on books for Sunday Schools.