

BRIDGEFOOT GOSPEL HALL TRUST

England & Wales · Charity number 1157887

Details

Status Registered

Legal form Trust

Registered 2014-07-16

Register [View on the Charity Commission register](#)

Contact

Address Brethren's Meeting Room
Thaxted Road
Debden
Saffron Walden
CB11 3LS

Phone 01371599022

Email enquiries@bridgefoot.uk.com

Activities

Objects: (A) 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 A WORLDWIDE FELLOWSHIP KNOWN AS THE "PLYMOUTH BRETHREN CHRISTIAN CHURCH" (THE "BRETHREN") WHOSE CORE DOCTRINE IS SUMMARISED IN SCHEDULE 1 TO THIS DEED AND WHOSE PROPER PRACTICES IN FURTHERANCE OF SOME ASPECTS OF THAT CORE DOCTRINE ARE SUMMARISED IN SCHEDULE 2 TO THIS DEED; AND (B) ANY OTHER CHARITABLE PURPOSES CONNECTED WITH BRETHREN.

Activities: Our halls are held for use of religious activities by Christians. Regular meetings are held including bible readings and gospel preachings - details can be found on the website www.plymouthbrethrenchristianchurch.org. Gospel related literature and bibles are readily available from the halls and regular attendees. We also carry out street preachings and distribute food packs to those in need.

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ESSEX
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£615,624	£110,144	£1,728,381	0
2024-04-05	£323,048	£924,435	-	-
2023-04-05	£67,768	£75,820	-	-
2022-04-05	£58,729	£73,987	-	-
2021-04-05	£58,729	£73,987	-	-

Trustees

Name	Role	Appointed
Alan Rowles		2020-12-15
Christopher Roy Brock		2017-07-01
Marcus Brock		2020-12-15
Peter Gilder		2020-12-15
RICHARD CARL SMITH		2017-07-01

Accounts

Charity Registration No: 1157887

Bridgefoot Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2025**

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Bridgefoot Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2025

Charity name: Bridgefoot Gospel Hall Trust

Registered charity number: 1157887

Trustees:

Mr Christopher R Brock

Mr Marcus Brock

Mr Peter Gilder

Mr Alan Rowles

Mr Richard C Smith (Chair)

Treasurer: Mr Richard C Smith

Principal address:

The Lodge
Howlett End
Wimbish
Saffron Walden
CB10 2XW

Independent examiner:

Sandra Martin FCCA
50 Rose Lane
Biggleswade
Beds.
SG18 0NB

Bankers:

Barclays Bank Plc
12a Market Place
Saffron Walden
Essex, CB10 1HR

Bridgefoot Gospel Hall Trust

Report of the trustees for the year ended 5th April 2025

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

Bridgefoot Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 27th January 1983, most recently amended by Deed of Variation dated 14th February 2014. The Trust was registered with the Charity Commission for England and Wales on 16th July 2014 under Charity Registration Number: 1157887.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2025 (2024: £nil).

The Trust operates 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 similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity.

The charity also maintains particular links with the Walden Road Gospel Hall Trust with which it shares members of its congregation.

Risk management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems or procedures 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.

Bridgefoot Gospel Hall Trust

Report of the trustees for the year ended 5th April 2025

Main activities and achievements

The Trust provides and maintains two Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

Plans for future periods

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

Meetings

Meetings held at the gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 500 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.

During the period approximately 467 preachings were carried out and at least 2000 gospel tracts and 3 bibles were distributed free of charge. Preachings have been carried out in this location for over 50 years and they are generally very well received by local communities.

Members of the congregation have also carried out several outreach projects including the following:

- Clearance of severely overgrown allotments in Debden.
- Donations to Uttlesford foodbank.
- Donation to Addenbrookes Charitable Trust.
- Free usage of Copthall Lane Hall carpark for use during local craft fayre.
- Donation towards new registration screen at Thaxted Doctors Surgery.
- Funding of new villae sign in Debden.

Spreading the Gospel message and the life of a Christian contd.

In addition to the activities explained in the above section the trust actively supports the Rapid Relief Team (RRT), a separate trust, in their support of local charities and people in need. Some examples of recent events include:

- Peabody Housing event – 100 burger meals served
- Debden litter pick - supported the event with 5 helpers
- Deben Parish D Day event - 150 meals
- Peabody Housing donation - 21 foodboxes & 10 blankets
- Newport Parish Council - 10 foodboxes donated
- Uttlesford Foodbank - 48 foodboxes donated
- Bishops Stortford Fire Station open day - 500 burger meals
- New Cangle EBL and 25 foodbox donation
- Carver Barracks training day meal - 120 meals
- Carver Barracks Christmas training day - 180 meals
- Uttlesford Foodbank - 49 foodboxes donated - January
- Peabody Homeless shelter - 21 foodboxes donated - March
- Stansted airport resilience roadshow - March
- New Cangle Primary school - 6 Foodboxes donated - March

Further information and examples on the work of RRT can be found at <https://www.rrtglobal.org/> .

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:

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 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 2025 the Trust had a surplus of incoming resources over resources expended. This was mainly due to a grant received from an affiliated trust. Total voluntary income received this year was £602,246 compared to £323,047 in the previous year.

All funds held were unrestricted funds.

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 generally have decided to adopt a policy of maintaining no significant reserves. However due to the likelihood of needing funds for a further new hall the trust is accumulating reserves to this end. 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 £ 825,064 (2024: £461,565).

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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP (FRS 102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 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. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

Mr Richard C Smith

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bridgefoot Gospel Hall Trust on the financial statements for the year ended 5th April 2025 set out on pages 7 to 14.

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 independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name: Sandra Martin FCCA

50 Rose Lane, Biggleswade, Beds. SG18 0NB

Bridgefoot Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2025

	NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming and endowments from:						
Donations and legacies:						
Contributions from the congregation		46,000	-	-	46,000	46,416
Gift Aid donations		35,128	-	-	35,128	26,684
Other donations		87,336	-	-	87,336	243,276
Income tax refundable		8,782	-	-	8,782	6,671
Donated services	4.	-	-	-	-	-
Payroll giving		-	-	-	-	-
Legacies received		-	-	-	-	-
Investment income and interest						
Bank interest		13,378	-	-	13,378	1
Other income						
Transfers from affiliated trusts		425,000	-	-	425,000	-
Total		615,624	-	-	615,624	323,048
Expenditure on:						
Charitable activities						
Running of meeting halls	6.	64,645	-	-	64,645	37,352
Wider community outreach		2,905	-	-	2,905	2,209
Congregation support		737	-	-	737	64
Cost of donated services	4.	33,423	-	-	33,423	11,375
Transfers to affiliated trusts	5.	-	-	-	-	859,000
Other costs		-	-	-	-	-
Governance						
Computer costs		711	-	-	711	1,026
Postage, print and stationery		-	-	-	-	-
Legal & professional costs		5,923	-	-	5,923	11,669
Independent Examiner's fee		1,800	-	-	1,800	1,440
Training		-	-	-	-	300
Repairs and maintenance		-	-	-	-	-
Bank charges		-	-	-	-	-
Depreciation- Office equipment		-	-	-	-	-
Profit/Loss on sale of assets		-	-	-	-	-
Total		110,144	-	-	110,144	924,435
Net income/(expenditure)		505,480	-	-	505,480	- 601,387
Gains/(losses) on revaluation of fixed assets		-	-	-	-	318,822
Net movement in funds		505,480	-	-	505,480	- 282,565
Reconciliation of funds						
Funds at 6th April 2024		1,222,901	-	-	1,222,901	1,505,466
Total funds at 5th April 2025	8.	1,728,381	-	-	1,728,381	1,222,901

The notes on pages 10 to 14 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.

Bridgefoot Gospel Hall Trust
Balance sheet
As at 5th April 2025

	NOTES	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	7.		903,317		761,336
			<u>903,317</u>		<u>761,336</u>
Current assets					
Debtors:					
Prepayments & accrued income		18,244		8,011	
Cash at bank and in hand		809,914		456,785	
		<u>828,158</u>		<u>464,796</u>	
Current liabilities					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		3,094		3,231	
		<u>3,094</u>		<u>3,231</u>	
Net current assets			825,064		461,565
Total assets less current liabilities			<u>1,728,381</u>		<u>1,222,901</u>
Creditors: amounts falling due after more than one year:					
Loans			-		-
Net assets			<u>1,728,381</u>	£	<u>1,222,901</u>
Funds					
Unrestricted income fund			1,728,381		1,222,901
Restricted funds			-		-
Total Funds	9.		<u>1,728,381</u>	£	<u>1,222,901</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Bridgefoot Gospel Hall Trust on / / and signed on their behalf by

Mr Richard C Smith
Trustee

Bridgefoot Gospel Hall Trust
Detailed statement of financial activities
Cashflow Statement
for the year ended 5th April 2025

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Cash flows from operating activities:					
Net income/(-) expenditure for the reporting period (as per the statement of financial activities)	505,480	-	-	505,480	- 282,565
Adjustments for:					
Depreciation charges	43,845	-	-	43,845	18,791
(-) Gains/losses on investments	-	-	-	-	-
Dividends, interest and rents from investments	-	-	-	-	-
Loss/(-) profit on sale of fixed assets	-	-	-	-	- 318,822
(-) Increase/decrease in stocks	-	-	-	-	-
(-) Increase/decrease in debtors	- 10,233	-	-	- 10,233	- 2,979
Increase/(-) decrease in creditors	- 137	-	-	- 137	793
Net cash provided by (-) used in operating activities	538,955	-	-	538,955	- 584,782
Cash flows from investing activities:					
Dividends, interest and rents from investments	-	-	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-	-	859,000
Purchase of property, plant and equipment	- 185,826	-	-	- 185,826	- 121,604
Proceeds from sale of investments	-	-	-	-	-
Purchase of investments	-	-	-	-	-
Net cash provided by (-) used in investing activities	- 185,826	-	-	- 185,826	737,396
Cash flows from financing activities:					
Repayments of borrowing	-	-	-	-	-
Cash inflows from new borrowing	-	-	-	-	-
Receipt of endowment	-	-	-	-	-
Net cash provided by (-) used in financing activities	-	-	-	-	-
 Change in cash and cash equivalents in the reporting period	 353,129	 -	 -	 353,129	 152,614
Cash and cash equivalents at the beginning of the reporting period	456,785	-	-	456,785	304,171
 Cash and cash equivalents at the end of the reporting period	 809,914	 -	 -	 809,914	 456,785

1. Accounting policies

1.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Bridgefoot 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 £150) 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:

Building refurbishments	15%- Reducing balance method
Equipment	20%- Straight line method

1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 Funds

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

Restricted funds arise from donations to the trust which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts.

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.10 Significant estimates and judgements

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 (2024: none).

3 Wages and salaries

There are no employees (2024: none).

4 Donated services

Income	2025 £	2024 £
	-	-
	-	-
Expenditure	2025 £	2024 £
Walden Road Gospel Hall Trust	33,423	11,375
	33,423	11,375

5 Transfers to affiliated trusts

	2025 £	2024 £
Walden Road Gospel Hall Trust	-	859,000
	-	859,000

6 Resources expended		Meeting rooms £	Other charitable activities £	2025 £	2024 £
Repairs and maintenance of halls	see below	4,424	-	4,424	2,069
Maintenance- Recording equipment	see below	318	-	318	-
Light and heat	see below	7,247	-	7,247	5,377
Rental of land	see below	1,000	-	1,000	1,000
Water rates	see below	306	-	306	752
Telephone & broadband at hall(s)	see below	778	-	778	810
Conference costs		-	2,006	2,006	900
Insurance- Public liability	see below	2,241	-	2,241	1,791
Legal & professional- specific to halls	see below	1,854	-	1,854	5,558
Cleaning	see below	1,192	-	1,192	304
Sundry	see below	46	-	46	-
Depreciation- Freehold property		43,845	-	43,845	18,791
Depreciation- Equipment		-	-	-	-
		62,639	2,006	64,645	37,352

Summary of expenses per hall:

	Rowney View £	Sampford £	Total £
Repairs and maintenance of buildings	4,424	-	4,424
Maintenance- Recording equipment	318	-	318
Light and heat	6,842	405	7,247
Rental of land	1,000	-	1,000
Water rates	382	76	306
Telephone & broadband	778	-	778
Insurance	1,642	599	2,241
Legal and professional	1,825	29	1,854
Cleaning	1,192	-	1,192
Sundry	46	-	46
	17,685	1,109	18,794

7 Tangible fixed assets

	Freehold Property* and Refurbishment £	Plant & Equipment £	Total £
Cost			
At 6th April 2024	786,166	44,031	830,197
Disposals	-	-	-
Additions	185,826	-	185,826
At 5th April 2025	971,992	44,031	1,016,023
Depreciation			
At 6th April 2024	24,830	44,031	68,861
Disposals	-	-	-
Charge for the year	43,845	-	43,845
At 5th April 2025	68,675	44,031	112,706
Net Book Value			
At 5th April 2025	903,317	-	903,317
At 6th April 2024	761,336	-	761,336

* Land Registry numbers in respect to properties owned by the trust are EX855686/EX871057/EX934109/EX836399

8 Analysis of net assets between funds

8.1 Current year

	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	903,317	-	-	903,317
Currents assets	828,158	-	-	828,158
Current liabilities	3,094	-	-	3,094
Total funds	1,728,381	-	-	1,728,381

8.2 Prior year

	Unrestricted funds £	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	761,336	-	-	761,336
Currents assets	464,796	-	-	464,796
Current liabilities	3,231	-	-	3,231
Total funds	1,222,901	-	-	1,222,901

9 Movement in funds

9.1 Current year

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2025 £
Restricted funds					
Fund	-	-	-	-	-
Designated funds	-	-	-	-	-
Unrestricted funds	1,222,901	615,624	110,144	-	1,728,381
Total funds	1,222,901	615,624	110,144	-	1,728,381

9 Movement in funds contd.

9.2 Prior year

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2024 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	-	64	64	-	-
Unrestricted funds	1,505,466	322,984	924,371	318,822	1,222,901
Total funds	1,505,466	323,048	924,435	318,822	1,222,901

10 Transactions with related parties

Total donations received from connected persons was £7,892.00 (2024 £8,227.19). Construction work was placed with Rosebay Construction Limited of which Alan Rowles, trustee is a director for £200,245.66 (2024 £121,404.42).

11 Volunteers

Bridgefoot 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 Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2024 £
Incoming and endowments from:				
Donations and legacies:				
Contributions from the congregation	46,352	64	-	46,416
Gift Aid donations	26,684	-	-	26,684
Other donations	243,276	-	-	243,276
Income tax refundable	6,671	-	-	6,671
Donated services	-	-	-	-
Payroll giving	-	-	-	-
Legacies received	-	-	-	-
Investment income and interest				
Bank interest	1	-	-	1
Other income				
Transfers from affiliated trusts	-	-	-	-
Total	322,984	64	-	323,048
Expenditure on:				
Charitable activities				
Running of meeting halls	37,352	-	-	37,352
Wider community outreach	2,209	-	-	2,209
Congregation support	-	64	-	64
Cost of donated services	11,375	-	-	11,375
Transfers to affiliated trusts	859,000	-	-	859,000
Other costs	-	-	-	-
Governance				
Computer costs	1,026	-	-	1,026
Postage, print and stationery	-	-	-	-
Legal & professional costs	11,669	-	-	11,669
Independent Examiner's fee	1,440	-	-	1,440
Training	300	-	-	300
Repairs and maintenance	-	-	-	-
Bank charges	-	-	-	-
Depreciation- Office equipment	-	-	-	-
Profit/Loss on sale of assets	-	-	-	-
Total	924,371	64	-	924,435
Net income/(expenditure)	- 601,387	-	-	- 601,387
Gains/(losses) on revaluation of fixed assets	318,822	-	-	318,822
Net movement in funds	- 282,565	-	-	- 282,565
Reconciliation of funds				
Funds at 6th April 2023	1,505,466	-	-	1,505,466
Total funds at 5th April 2024	1,222,901	-	-	1,222,901

Accounts

Charity Registration No: 1157887

Bridgefoot Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2024**

Pages

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6.	Independent examiner's report
7.	Statement of financial activities
8.	Balance sheet
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10.-14.	Notes to the financial statements

Bridgefoot Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2024

Charity name: Bridgefoot Gospel Hall Trust

Registered charity number: 1157887

Trustees:

Mr Christopher R Brock

Mr Marcus Brock

Mr Peter Gilder

Mr Alan Rowles

Mr Richard C Smith (Chair)

Treasurer: Mr Richard C Smith

Principal address:

The Lodge
Howlett End
Wimbish
Saffron Walden
CB10 2XW

Independent examiner:

Sandra Thurgood FCCA
Eastway Enterprise Centre
7 Paynes Park
Hitchin
Herts.
SG5 1EH

Bankers:

Barclays Bank Plc
12a Market Place
Saffron Walden
Essex, CB10 1HR

Bridgefoot Gospel Hall Trust

Report of the trustees for the year ended 5th April 2024

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

Bridgefoot Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 27th January 1983, most recently amended by Deed of Variation dated 14th February 2014. The Trust was registered with the Charity Commission for England and Wales on 16th July 2014 under Charity Registration Number: 1157887.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2024 (2023: £nil).

The Trust operates 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 similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity.
The charity also maintains particular links with the Walden Road Gospel Hall Trust with which it shares members of its congregation.

Risk management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems or procedures 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.

Main activities and achievements

The Trust provides and maintains three Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

During the financial year the Trustees concluded that two gospel halls owned by Bridgefoot Gospel Hall Trust, together with any net assets after the settlement of outstanding liabilities should be donated to Walden Road Trust (an affiliated trust) for NIL consideration pursuant to the power contained in clause 2.2(o) of the Trust Deed, as they considered it would be in the best interests of the congregation if the management and administration of gospel halls was consolidated. The donation of the halls was completed on 15th February 2023.

Plans for future periods

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

Meetings

Meetings held at the gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 500 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.

During the period approximately 480 preachings were carried out and at least 2590 gospel tracts and 3 bibles were distributed free of charge. Preachings have been carried out in this location for over 50 years and they are generally very well received by local communities.

Members of the congregation have also carried out several outreach projects including the following:

- £250 donation to Uttlesford food bank.
- £200 donation to moving & handling equipment for Saffron Walden First responders.
- 2 x repairs and refurbishments to bench and on local village greens.
- £150 donation to Addenbrooke's Hospital Charitable Trust.
- Provided new bench to village green in Newport.
- £200 donation to Saffron Walden Homeless shelter.
- £200 donation to foodbank.
- Broomfield house health and wellbeing meal - £150.
- Great Sampford school picnic area donation - £300.

Spreading the Gospel message and the life of a Christian contd.

In addition to the activities explained in the above section the trust actively supports the Rapid Relief Team (RRT), a separate trust, in their support of local charities and people in need. Some examples of recent events include:

- 20 Foodboxes donated to New Cangle Primary school in Haverhill – April
- 300 Smarrt cookie bar boxes donated to New Cangle Primary school in Haverhill – May
- 28 Foodboxes donated to Dunmow Primary School – July
- 100 Smarrt cookie bar boxes donated to New Cangle Primary school in Haverhill – July
- 21 Foodboxes donated to New Cangle Primary school in Haverhill – July
- Sanctuary Housing – 50 burger meals and 21 foodboxes event – September
- Debden Litter pick – Bacon roll meal event – September
- 14 Foodboxes and 300 cookie bars to New Cangle primary school
- MOD Training event at Carver Barracks 150 meals – October
- 14 Foodboxes and EBL kit delivered to New Cangle Primary School – October
- 10 baby care kits donated to Dunmow Primary School – November
- MOD Training event at Carver Barracks 200 meals – November
- 5 Foodboxes donated to Henham Primary School – November
- 30 Foodboxes donated to New Cangle Primary school in Haverhill – February
- MOD Training event at Carver Barracks 300 meals – February
- Sanctuary Housing event – 30 burger meals and 12 foodboxes event - February

Further information and examples on the work of RRT can be found at <https://www.rrtglobal.org/> .

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:

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 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 2024 the Trust had a deficit of incoming resources over resources expended. This was mainly due to a high depreciation charge i.e. non cash item and transferring halls to an affiliated trust for nil consideration. Total voluntary income received this year was £323,047 compared to £67,768 in the previous year.

All funds held were unrestricted funds.

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 generally have decided to adopt a policy of maintaining no significant reserves. However due to the likelihood of needing funds for a further new hall the trust is accumulating reserves to this end. 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 £ 461,565 (2023: £306,765).

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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP (FRS 102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 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. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

Mr Richard C Smith

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bridgefoot Gospel Hall Trust on the financial statements for the year ended 5th April 2024 set out on pages 7 to 14.

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 independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name: Sandra Thurgood FCCA

Eastway Enterprise Centre, 7 Paynes Park, Hitchin, Herts., SG5 1EH

Bridgefoot Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2024

	NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming and endowments from:						
Donations and legacies:						
Contributions from the congregation		46,352	64	-	46,416	43,330
Gift Aid donations		26,684	-	-	26,684	16,030
Other donations		243,276	-	-	243,276	4,400
Income tax refundable		6,671	-	-	6,671	4,008
Donated services	4.	-	-	-	-	-
Payroll giving		-	-	-	-	-
Legacies received		-	-	-	-	-
Investment income and interest						
Bank interest		1	-	-	1	-
Other income						
Transfers from affiliated trusts		-	-	-	-	-
Total		322,984	64	-	323,048	67,768
Expenditure on:						
Charitable activities						
Running of meeting halls	6.	37,352	-	-	37,352	52,494
Wider community outreach		2,209	-	-	2,209	1,245
Congregation support		-	64	-	64	11,407
Cost of donated services	4.	11,375	-	-	11,375	5,120
Transfers to affiliated trusts	5.	859,000	-	-	859,000	-
Other costs		-	-	-	-	-
Governance						
Computer costs		1,026	-	-	1,026	648
Postage, print and stationery		-	-	-	-	-
Legal & professional costs		11,669	-	-	11,669	3,616
Independent Examiner's fee		1,440	-	-	1,440	1,290
Training		300	-	-	300	-
Repairs and maintenance		-	-	-	-	-
Bank charges		-	-	-	-	-
Depreciation- Office equipment		-	-	-	-	-
Profit/Loss on sale of assets		-	-	-	-	-
Total		924,371	64	-	924,435	75,820
Net income/(expenditure)		- 601,387	-	-	- 601,387	- 8,052
Gains/(losses) on revaluation of fixed assets		318,822	-	-	318,822	-
Net movement in funds		- 282,565	-	-	- 282,565	- 8,052
Reconciliation of funds						
Funds at 6th April 2023		1,505,466	-	-	1,505,466	1,513,518
Total funds at 5th April 2024	8.	1,222,901	-	-	1,222,901	1,505,466

The notes on pages 10 to 14 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.

Bridgefoot Gospel Hall Trust
Balance sheet
As at 5th April 2024

		2024		2023	
	NOTES	£	£	£	£
Fixed assets					
Tangible fixed assets	7.		761,336		1,198,701
			<u>761,336</u>		<u>1,198,701</u>
Current assets					
Debtors:					
Prepayments & accrued income		8,011		5,032	
Rosebay Construction loan		-		-	
Cash at bank and in hand		456,785		304,171	
		<u>464,796</u>		<u>309,203</u>	
Current liabilities					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		3,231		2,438	
		<u>3,231</u>		<u>2,438</u>	
Net current assets			461,565		306,765
Total assets less current liabilities			<u>1,222,901</u>		<u>1,505,466</u>
Creditors: amounts falling due after more than one year:					
Loans			-		-
Net assets			<u><u>1,222,901</u></u>	£	<u><u>1,505,466</u></u>
Funds					
Unrestricted income fund			1,222,901		1,505,466
Restricted funds			-		-
Total Funds	9.		<u><u>1,222,901</u></u>	£	<u><u>1,505,466</u></u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Bridgefoot Gospel Hall Trust on / / and signed on their behalf by

Mr Richard C Smith
Trustee

Bridgefoot Gospel Hall Trust
Detailed statement of financial activities
Cashflow Statement
for the year ended 5th April 2024

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Cash flows from operating activities:					
Net income/(-) expenditure for the reporting period (as per the statement of financial activities)	- 282,565	-	-	- 282,565	- 8,052
Adjustments for:					
Depreciation charges	18,791	-	-	18,791	18,093
(-) Gains/losses on investments	-	-	-	-	-
Dividends, interest and rents from investments	-	-	-	-	-
Loss/(-) profit on sale of fixed assets	- 318,822	-	-	- 318,822	-
(-) Increase/decrease in stocks	-	-	-	-	-
(-) Increase/decrease in debtors	- 2,979	-	-	- 2,979	- 3,129
Increase/(-) decrease in creditors	793	-	-	793	303
Net cash provided by (-) used in operating activities	- 584,782	-	-	- 584,782	7,215
Cash flows from investing activities:					
Dividends, interest and rents from investments	-	-	-	-	-
Proceeds from sale of property, plant and equipment	859,000	-	-	859,000	-
Purchase of property, plant and equipment	- 121,604	-	-	- 121,604	-
Proceeds from sale of investments	-	-	-	-	-
Purchase of investments	-	-	-	-	-
Net cash provided by (-) used in investing activities	737,396	-	-	737,396	-
Cash flows from financing activities:					
Repayments of borrowing	-	-	-	-	-
Cash inflows from new borrowing	-	-	-	-	-
Receipt of endowment	-	-	-	-	-
Net cash provided by (-) used in financing activities	-	-	-	-	-
Change in cash and cash equivalents in the reporting period	152,614	-	-	152,614	7,215
Cash and cash equivalents at the beginning of the reporting period	304,171	-	-	304,171	296,956
Cash and cash equivalents at the end of the reporting period	456,785	-	-	456,785	304,171

1. Accounting policies

1.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Bridgefoot 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 £150) 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:

Building refurbishments	15%- Reducing balance method
Equipment	20%- Straight line method

1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 Funds

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

Restricted funds arise from donations to the trust which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts.

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.10 Significant estimates and judgements

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 (2023: none).

3 Wages and salaries

There are no employees (2023: none).

4 Donated services

Income	2024 £	2023 £
	-	-
	-	-
Expenditure	2024 £	2023 £
Walden Road Gospel Hall Trust	11,375	5,120
	11,375	5,120

5 Transfers to affiliated trusts

	2024 £	2023 £
Walden Road Gospel Hall Trust	859,000	-
	859,000	-

6 Resources expended		Meeting rooms £	Other charitable activities £	2024 £	2023 £
Repairs and maintenance of halls	see below	2,069	-	2,069	6,973
Maintenance- Recording equipment	see below	-	-	-	774
Light and heat	see below	5,377	-	5,377	8,153
Rental of land	see below	1,000	-	1,000	1,000
Water rates	see below	752	-	752	508
Telephone & broadband at hall(s)	see below	810	-	810	1,872
Conference costs		-	900	900	-
Insurance- Public liability	see below	1,791	-	1,791	1,501
Legal & professional- specific to halls	see below	5,558	-	5,558	11,539
Cleaning	see below	304	-	304	576
Sundry	see below	-	-	-	1,505
Depreciation- Freehold property		18,791	-	18,791	18,093
Depreciation- Equipment		-	-	-	-
		36,452	900	37,352	52,494

Summary of expenses per hall:

	Rowney View £	Copthall £	London Road £	Sampford £	Total £
Repairs and maintenance of buildings	2,069	-	-	-	2,069
Maintenance- Recording equipment	-	-	-	-	-
Light and heat	5,334	43	-	-	5,377
Rental of land	1,000	-	-	-	1,000
Water rates	692	60	-	-	752
Telephone & broadband	810	-	-	-	810
Insurance	1,357	217	217	-	1,791
Legal and professional	5,558	-	-	-	5,558
Cleaning	304	-	-	-	304
Sundry	- 205	-	205	-	-
	16,919	320	422	-	17,661

7 Tangible fixed assets

	Freehold Property* and Refurbishment £	Plant & Equipment £	Total £
Cost			
At 6th April 2023	1,427,719	44,031	1,471,750
Disposals	763,157	-	763,157
Additions	121,604	-	121,604
At 5th April 2024	786,166	44,031	830,197
Depreciation			
At 6th April 2023	229,018	44,031	273,049
Disposals	222,979	-	222,979
Charge for the year	18,791	-	18,791
At 5th April 2024	24,830	44,031	68,861
Net Book Value			
At 5th April 2024	761,336	-	761,336
At 6th April 2023	1,198,701	-	1,198,701

* Land Registry numbers in respect to properties owned by the trust are EX855686/EX871057/EX934109/EX836399

8 Analysis of net assets between funds

8.1 Current year

	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	761,336	-	-	761,336
Currents assets	464,796	-	-	464,796
Current liabilities	3,231	-	-	3,231
Total funds	1,222,901	-	-	1,222,901

8.2 Prior year

	Unrestricted funds £	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,198,701	-	-	1,198,701
Currents assets	309,203	-	-	309,203
Current liabilities	2,438	-	-	2,438
Total funds	1,505,466	-	-	1,505,466

9 Movement in funds

9.1 Current year

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2024 £
Restricted funds					
Fund	-	-	-	-	-
Designated funds	-	64	64	-	-
Unrestricted funds	1,505,466	322,984	924,371	318,822	1,222,901
Total funds	1,505,466	323,048	924,435	318,822	1,222,901

9 Movement in funds contd.

9.2 Prior year

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2023 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	228	11,179	11,407	-	-
Unrestricted funds	1,513,290	56,589	64,413	-	1,505,466
Total funds	1,513,518	67,768	75,820	-	1,505,466

10 Transactions with related parties

Total donations received from connected persons was £8,227.19 (2023 £6,020.00). Construction work was placed with Rosebay Construction Limited of which Alan Rowles, trustee is a director for £121,404.42 (2023 £5,849.00).

11 Volunteers

Bridgefoot 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 Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2022 £
Incoming and endowments from:				
Donations and legacies:				
Contributions from the congregation	32,151	11,179	-	43,330
Gift Aid donations	16,030	-	-	16,030
Other donations	4,400	-	-	4,400
Income tax refundable	4,008	-	-	4,008
Donated services	-	-	-	-
Payroll giving	-	-	-	-
Legacies received	-	-	-	-
Investment income and interest				
Bank interest	-	-	-	-
Other income				
Transfers from affiliated trusts	-	-	-	-
Total	56,589	11,179	-	67,768
Expenditure on:				
Charitable activities				
Running of meeting halls	52,494	-	-	52,494
Wider community outreach	1,245	-	-	1,245
Congregation support	-	11,407	-	11,407
Cost of donated services	5,120	-	-	5,120
Transfers to affiliated trusts	-	-	-	-
Other costs	-	-	-	-
Governance				
Computer costs	648	-	-	648
Postage, print and stationery	-	-	-	-
Legal & professional costs	3,616	-	-	3,616
Independent Examiner's fee	1,290	-	-	1,290
Training	-	-	-	-
Repairs and maintenance	-	-	-	-
Bank charges	-	-	-	-
Depreciation- Office equipment	-	-	-	-
Profit/Loss on sale of assets	-	-	-	-
Total	64,413	11,407	-	75,820
Net income/(expenditure)	- 7,824	- 228	-	- 8,052
Gains/(losses) on revaluation of fixed assets	-	-	-	-
Net movement in funds	- 7,824	- 228	-	- 8,052
Reconciliation of funds				
Funds at 6th April 2022	1,513,290	228	-	1,513,518
Total funds at 5th April 2023	1,505,466	-	-	1,505,466

Bridgefoot Gospel Hall Trust – Public Benefit report 2023-2024

This document outlines some of the public benefit activities undertaken by the Bridgefoot Gospel Hall Trust in the financial year 2023-2024 and supplements the public benefit report found in our annual accounts.

Introduction:

The charitable purpose of the Bridgefoot Gospel Hall Trust is *‘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 a world-wide fellowship known as the "Plymouth Brethren Christian Church"’*. Bridgefoot Gospel Hall Trust currently owns and maintains 5 halls within the area surrounding Thaxted, Essex.

The Plymouth Brethren were established in 1828 when John Nelson Darby broke with the established Church in Dublin. Darby and others formed a fellowship based on the strict observance of Christian teachings as set out in the Holy Scriptures. Darby came to Plymouth in the early 1830s and the congregation grew rapidly. Early publications were produced in Plymouth and distributed to other congregations of followers throughout the globe.

There are over 18,000 Plymouth Brethren members in the UK, spread across 87 locations. These locations can be found on the Plymouth Brethren Christian Church (PBCC) UK Site.

The Bridgefoot Gospel Hall Trust was formed in 1983 to acquire buildings to be used for the advancement of the Christian religion by carrying on the service of God, including the celebration of the Lord’s Supper, Gospel Preachings, Bible Readings and addresses on the Word of God and other meetings of a Christian religious character according to the injunctions contained in the Holy Scriptures and the tenets and practices of those Christians forming a worldwide fellowship known as Plymouth Brethren.

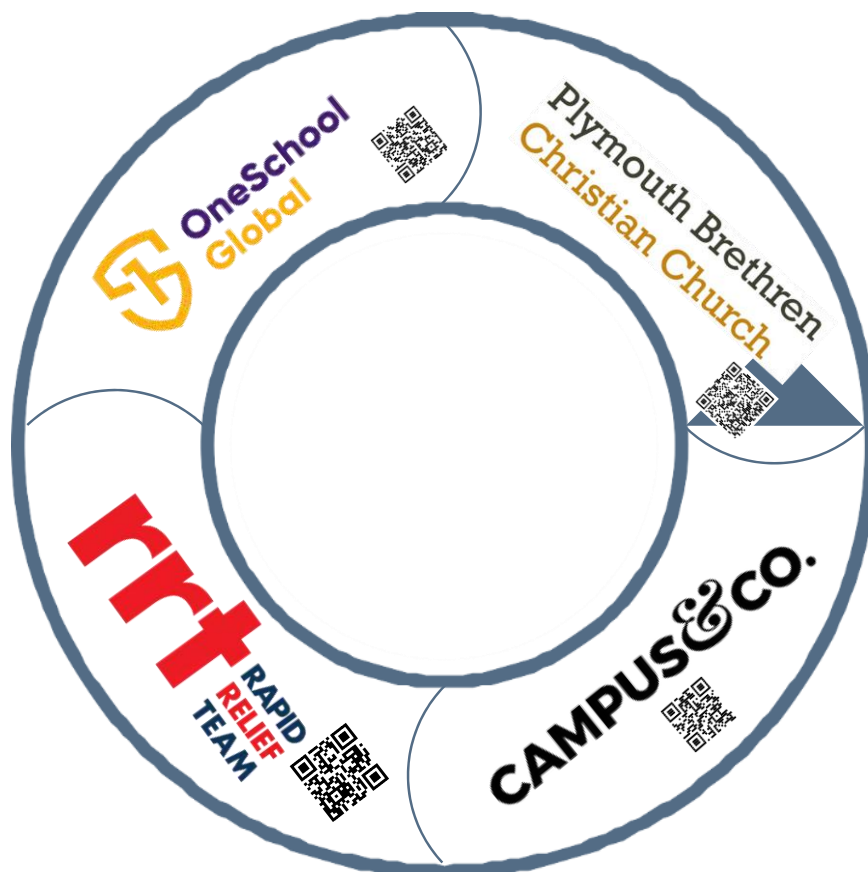
Brethren first gathered in Debden green in 1911 in a cottage before purchasing a meeting hall in 1918. In 1950 brethren purchased another hall in Thaxted which was rebuilt in 1970, further extended in 1989 and is still in use today. Other meeting halls have been purchased nearby in Newport and Great Sampford and the Bridgefoot Trust currently looks after 5 halls.

These halls are used for the celebration of the Lord’s supper, Bible readings and preachings. All those attending are part of a worldwide fellowship known as Plymouth brethren. These meetings are also attended regularly by brethren from Cambridge and other nearby places. We also have a street preaching each working day at Saffron Walden market square at noon.

Our network:

To read more on the PBCC way of life, visit the

<https://www.plymouthbrethrenchristianchurch.org> website.



Street preaching

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 daily programme of street preaching in Thaxted and Saffron Walden and Gospel tracts are provided free of charge to be handed out to interested members of the public.

During last financial year, approximately 480 preachings were carried out and at least 2590 gospel tracts and 3 bibles were distributed free of charge. Preachings have been carried out in this location for over 50 years and are very well received by local communities.

The aim of the street preaching is not to recruit additional members for the Plymouth Brethren but to present eternal salvation as available to all men by faith in Jesus Christ and His blood and His work of atonement.

Romans 10v13; “For everyone whosoever, who shall call on the name of the Lord, shall be saved”.

Outreach:

In addition to the street preaching, members of the congregation regularly participate in public benefit activities – some recent examples are as follows:

- £250 donation to Uttlesford food bank
- £200 donation to moving & handling equipment for Saffron Walden First responders
- 2 x repairs and refurbishments to bench and on local village greens
- £150 donation to Addenbrooke’s Hospital Charitable Trust
- Provision of new bench to village green in Newport
- £200 donation to Saffron Walden Homeless shelter
- £200 donation to foodbank
- Broomfield house health and wellbeing meal - £150
- Great Sampford school picnic area donation - £300



DPC
DEBDEN PARISH COUNCIL

DEBDEN COMMUNITY LITTER-PICKERS DO IT AGAIN!

Thank you to all who came to the Litter-pick on Saturday 23rd March. We were once again blessed with dry weather although it was a little windy.

Eight volunteers arrived, including members of the Plymouth Brethren Christian Church, along with Cllrs. Gardner, Watson and Willis, made eleven.

It was great to see some children come along to get involved. Three residents had done a litter pick the week before as they couldn't make the Saturday meet.

A total of 30 bags were collected and we managed to cover from Debden Green Crossroads through the village centre to Purton End, Newport Road from the Widdington turning to Debden Antiques, Rook End Lane and Sampson's Lane up to Littley Wood, and Debden Recreation Ground with some surrounding footpaths.

Thank you to UDC for providing the Hi Viz vests, picks, red bags and for collecting the rubbish.

A great effort once again!

Cllr. April Gardner

KEEP BRITAIN TIDY.

Post in Great Sampford Primary School

Thank you

I just want to say thank you to the families and community for the support with the blue tokens in Tesco. I am pleased to announce that the school came in second place and we have been offered £1,000 towards the improvement of the picnic area.

As well as this grant the PTA are kindly supporting the rest of the funds and a special mention to the Bridgefoot Trust and Nigel Sault for their donations towards the improvements too.

Sent on Wednesday, May 1st at 2:26 pm

AR Posted by Miss Reis

DPC
DEBDEN PARISH COUNCIL

Debden's Grand Beacon joins Nationwide Commemoration of D-Day

Debden's village beacon was lit at exactly 9.15pm on 6th June, along with more than 1500 beacons across the UK, Channel Islands, Isle of Man and UK Overseas Territories as the nation marked the 80th Anniversary of D-Day.

In a ceremony on Debden recreation ground organised by Debden Parish Council and Debden Branch Royal British Legion, crowds of approx. 100, gathered to witness the lighting of the beacon by local resident Ben Diggins, assisted by Robert Cooper who made the metal basket back in 2022, when the beacon was first lit to mark the late Queen's Platinum Jubilee.

Cllr April Gardner introduced the proceedings on behalf of Debden Parish Council and referred to the success and sacrifices of Operation Overlord, on June 6th, 1944. Andy Pearce, on behalf of the British Legion, read The Exhortation. Professional toastmaster Richard Cawte, who also acted as standard bearer, read the National Tribute as the beacon was lit, and following two minutes silence, District Cllr Stewart Luck cited the Kohima Epitaph.

We were thankfully blessed with a dry, cloudless and still evening, albeit a little chill. However, we were able to warm up with hot food and drinks, as refreshments were provided thanks to the generosity of the Rapid Relief Team who support community and fundraising events in the local area.

Mike Fairchild and April Gardner

Rapid relief team

In addition to the activities explained in the above section the trust actively supports the Rapid Relief Team (RRT), a separate trust, in their support of local charities and people in need. Information on RRT can be found on their website: <https://rrtglobal.org/gb/>

Some examples of recent events include:

- 20 Foodboxes donated to New Cangle Primary school in Haverhill – April
- 300 Smarrt cookie bar boxes donated to New Cangle Primary school in Haverhill – May
- 28 Foodboxes donated to Dunmow Primary School – July
- 100 Smarrt cookie bar boxes donated to New Cangle Primary school in Haverhill – July
- 21 Foodboxes donated to New Cangle Primary school in Haverhill – July
- Sanctuary Housing – 50 burger meals and 21 foodboxes event – September
- Debden Litter pick – Bacon roll meal event – September
- 14 Foodboxes and 300 cookie bars to New Cangle primary school
- MOD Training event at Carver Barracks 150 meals – October
- 14 Foodboxes and EBL kit delivered to New Cangle Primary School – October
- 10 baby care kits donated to Dunmow Primary School – November
- MOD Training event at Carver Barracks 200 meals – November
- 5 Foodboxes donated to Henham Primary School – November
- 30 Foodboxes donated to New Cangle Primary school in Haverhill – February
- MOD Training event at Carver Barracks 300 meals – February
- Sanctuary Housing event – 30 burger meals and 12 foodboxes event - February

Contact details:

Bridgefoot Gospel Hall Trust (charity # 1157887)
The Lodge
Howlett End
Wimbish
Saffron Walden
CB10 2XW
enquiries@bridgefoot.uk.com

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bridgefoot Gospel Hall Trust on the financial statements for the year ended 5th April 2024 set out on pages 7 to 14.

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 independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

11/12/2024

Name: Sandra Thurgood FCCA

Eastway Enterprise Centre, 7 Paynes Park, Hitchin, Herts., SG5 1EH

Accounts

Charity Registration No: 1157887

Bridgefoot Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2023**

Pages

1.	Reference and administrative details
2.-5.	Report of the trustees
6	Independent examiner's report
7	Statement of financial activities
8	Balance sheet
9.-13.	Notes to the financial statements

Bridgefoot Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2023

Charity name: Bridgefoot Gospel Hall Trust

Registered charity number: 1157887

Trustees:

Mr Christopher R Brock

Mr Marcus Brock

Mr Peter Gilder

Mr Alan Rowles

Mr Richard C Smith (Chair)

Treasurer: Mr Richard C Smith

Principal address:

The Lodge
Howlett End
Wimbish
Saffron Walden
CB10 2XW

Independent examiner:

4cast
Heritage House
Woodside Lane
Bell Bar
Herts.
AL9 6DE

Bankers:

Barclays Bank Plc
12a Market Place
Saffron Walden
Essex, CB10 1HR

Bridgefoot Gospel Hall Trust

Report of the trustees for the year ended 5th April 2023

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

Bridgefoot Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 27th January 1983, most recently amended by Deed of Variation dated 14th February 2014. The Trust was registered with the Charity Commission for England and Wales on 16th July 2014 under Charity Registration Number: 1157887.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2023 (2022: £nil).

The Trust operates 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 similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity.

The charity also maintains particular links with the Walden Road Gospel Hall Trust with which it shares members of its congregation.

Risk management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems or procedures 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.

Main activities and achievements

The Trust provides and maintains three Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The trustees have also established an Emergency Needs fund for the duration of the current pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Plans for future periods

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

Meetings

Meetings held at the gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 500 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.

Following the release of lock-down restrictions, the street preachings have resumed in the local area. During the period approximately 290 preachings were carried out and at least 750 gospel tracts and 3 bibles were distributed free of charge.

Members of the congregation have also carried out several outreach projects including the following:

- £150 donation to the Essex Air Ambulance.
- £250 donation to the Debden Primary Academy for new play equipmentWalden.
- £200 donation to Saffron Walden homeless shelter for blankets and clothing.
- £300 donation to Uttlesford food bank ground.
- £100 donation to Arthur Rank Hospice and clothing.
- £150 donation to Addenbrookes Charitable Trust .

In addition to the activities explained in the above section the trust actively supports the Rapid Relief Team (RRT), a separate trust, in their support of local charities and people in need. Some examples of recent events include:

- 25 Foodboxes donated to New Cangle Primary school in Haverhill – June 2022.

Spreading the Gospel message and the life of a Christian contd.

- 300 Smartt Bars donated to New Cangle Primary school in Haverhill – June 2022.
- 600 Smartt bars donated to New Cangle Primary school in Haverhill – October 2022.
- 32 RRT foodboxes donated to New Cangle Primary school in Haverhill – November 2022.
- 13 RRT foodboxes donated to New Cangle Primary school in Haverhill – December 2022.
- 3 Foodboxes donated to Henham Primary School – December 2022.

Further information and examples on the work of RRT can be found at <https://www.rrtglobal.org/> .

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:

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 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 2023 the Trust had a deficit of incoming resources over resources expended. This was mainly due to a high depreciation charge i.e. non cash item. Total voluntary income received this year was £67,768 compared to £51,647 in the previous year.

All funds held were unrestricted funds.

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 generally have decided to adopt a policy of maintaining no significant reserves. However due to the likelihood of needing funds for a further new hall the trust is accumulating reserves to this end. 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.

**Report of the trustees
for the year ended 5th April 2023**

Reserves policy contd.

Free reserves at the year end were £ 306,765. The trustees designate six month's expenditure as being what is needed as a current reserve. The remainder being earmarked for future capital projects.

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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP (FRS 102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 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. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

Mr Richard C Smith

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bridgefoot Gospel Hall Trust on the financial statements for the year ended 5th April 2023 set out on pages 7 to 13.

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 independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name: Julian Remmington

4cast, Heritage House, Woodside Lane, Bell Bar, Herts., AL9 6DE

Bridgefoot Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2023

	NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming and endowments from:						
Donations and legacies:						
Contributions from the congregation		32,151	11,179	-	43,330	46,495
Gift Aid donations		16,030	-	-	16,030	3,644
Other donations		4,400	-	-	4,400	597
Income tax refundable		4,008	-	-	4,008	911
Donated services	4.	-	-	-	-	-
Payroll giving		-	-	-	-	-
Legacies received		-	-	-	-	-
Investment income and interest						
Bank interest		-	-	-	-	-
Other income						
Transfers from affiliated trusts		-	-	-	-	-
Total		56,589	11,179	-	67,768	51,647
Expenditure on:						
Charitable activities						
Running of meeting halls	5.	52,494	-	-	52,494	50,643
Wider community outreach		1,245	-	-	1,245	2,172
Congregation support		-	11,407	-	11,407	8,438
Cost of donated services	4.	5,120	-	-	5,120	5,379
Transfers to affiliated trusts		-	-	-	-	-
Other costs		-	-	-	-	-
Governance						
Computer costs		648	-	-	648	1,177
Postage, print and stationery		-	-	-	-	-
Legal & professional costs		3,616	-	-	3,616	5,057
Independent Examiner's fee		1,290	-	-	1,290	1,428
Repairs and maintenance		-	-	-	-	-
Bank charges		-	-	-	-	-
Depreciation- Office equipment		-	-	-	-	1
Profit/Loss on sale of assets		-	-	-	-	-
Total		64,413	11,407	-	75,820	74,295
Net income/(expenditure)		- 7,824	- 228	-	- 8,052	- 22,648
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		- 7,824	- 228	-	- 8,052	- 22,648
Reconciliation of funds						
Funds at 6th April 2022		1,513,290	228	-	1,513,518	1,536,166
Total funds at 5th April 2023	7.	1,505,466	-	-	1,505,466	1,513,518

The notes on pages 9 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.

Bridgefoot Gospel Hall Trust
Balance sheet
As at 5th April 2023

	NOTES	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6.		1,198,701		1,216,794
			<u>1,198,701</u>		<u>1,216,794</u>
Current assets					
Debtors:					
Prepayments & accrued income		5,032		1,903	
Rosebay Construction loan		-		-	
Cash at bank and in hand		304,171		296,956	
		<u>309,203</u>		<u>298,859</u>	
Current liabilities					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		2,438		2,135	
		<u>2,438</u>		<u>2,135</u>	
Net current assets			306,765		296,724
Total assets less current liabilities			<u>1,505,466</u>		<u>1,513,518</u>
Creditors: amounts falling due after more than one year:					
Loans			-		-
Net assets			<u>1,505,466</u>	£	<u>1,513,518</u>
Funds					
Unrestricted income fund			1,505,466		1,513,518
Restricted funds			-		-
Total Funds	8.		<u>1,505,466</u>	£	<u>1,513,518</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Bridgefoot Gospel Hall Trust on / / and signed on their behalf by

Mr Richard C Smith
Trustee

1. Accounting policies

1.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Bridgefoot 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 £150) 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:

Building refurbishments	15%- Reducing balance method
Equipment	20%- Straight line method

1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 Funds

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

Restricted funds arise from donations to the trust which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts.

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.10 Significant estimates and judgements

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 (2022: none).

3 Wages and salaries

There are no employees (2022: none).

4 Donated services

Income	2023 £	2022 £
	-	-
	-	-
Expenditure	2023 £	2022 £
Walden Road Gospel Hall Trust	5,120	5,379
	5,120	5,379

5 Resources expended		Meeting rooms £	Other charitable activities £	2023 £	2022 £
Repairs and maintenance of halls	see below	6,973	-	6,973	13,670
Maintenance- Recording equipment	see below	774	-	774	-
Light and heat	see below	8,153	-	8,153	2,241
Rental of land	see below	1,000	-	1,000	1,000
Water rates	see below	508	-	508	343
Telephone & broadband at hall(s)	see below	1,872	-	1,872	989
Conference costs		-	-	-	-
Insurance- Public liability	see below	1,501	-	1,501	1,165
Legal & professional- specific to halls	see below	11,539	-	11,539	8,139
Cleaning	see below	576	-	576	-
Sundry	see below	1,505	-	1,505	-
Depreciation- Freehold property		18,093	-	18,093	21,286
Depreciation- Equipment		-	-	-	1,810
		52,494	-	52,494	50,643

Summary of expenses per hall:

	Rowney View £	Copthall £	London Road £	Sampford £	Total £
Repairs and maintenance of buildings	3,972	2,012	989	-	6,973
Maintenance- Recording equipment	-	-	-	774	774
Light and heat	5,126	2,169	858	-	8,153
Rental of land	1,000	-	-	-	1,000
Water rates	85	137	286	-	508
Telephone & broadband	1,872	-	-	-	1,872
Insurance	793	354	354	-	1,501
Legal and professional	1,755	-	-	9,784	11,539
Cleaning	563	13	-	-	576
Sundry	1,300	-	205	-	1,505
	16,466	4,685	2,692	10,558	34,401

6 Tangible fixed assets

	Freehold Property* and Refurbishment £	Plant & Equipment £	Total £
Cost			
At 6th April 2022	1,427,719	44,031	1,471,750
Disposals	-	-	-
Additions	-	-	-
At 5th April 2023	1,427,719	44,031	1,471,750
Depreciation			
At 6th April 2022	210,925	44,031	254,956
Disposals	-	-	-
Charge for the year	18,093	-	18,093
At 5th April 2023	229,018	44,031	273,049
Net Book Value			
At 5th April 2023	1,198,701	-	1,198,701
At 6th April 2022	1,216,794	-	1,216,794

* Land Registry numbers in respect to properties owned by the trust are EX855686/EX871057/EX934109/EX836399

7 Analysis of net assets between funds

7.1 Current year

	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,198,701	-	-	1,198,701
Currents assets	309,203	-	-	309,203
Current liabilities	2,438	-	-	2,438
Total funds	1,505,466	-	-	1,505,466

7.2 Prior year

	Unrestricted funds £	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,216,794	-	-	1,216,794
Currents assets	298,631	228	-	298,859
Current liabilities	2,135	-	-	2,135
Total funds	1,513,290	228	-	1,513,518

8 Movement in funds

8.1 Current year

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2023 £
Restricted funds					
Fund	-	-	-	-	-
Designated funds	228	11,179	11,407	-	-
Unrestricted funds	1,513,290	56,589	64,413	-	1,505,466
Total funds	1,513,518	67,768	75,820	-	1,505,466

8 Movement in funds contd.

8.2 Prior year

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2022 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	3,171	5,495	8,438	-	228
Unrestricted funds	1,532,995	46,152	65,857	-	1,513,290
Total funds	1,536,166	51,647	74,295	-	1,513,518

9 Transactions with related parties

Total donations received from connected persons was £6,020.00 (2022 £1,008.21). Preconstruction work was placed with Rosebay Construction Limited of which Alan Rowles, trustee is a director for £5,849.00 (2022 £nil).

10 Volunteers

Bridgefoot 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.

12 Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2022 £
Incoming and endowments from:				
Donations and legacies:				
Contributions from the congregation	41,000	5,495	-	46,495
Gift Aid donations	3,644	-	-	3,644
Other donations	597	-	-	597
Income tax refundable	911	-	-	911
Donated services	-	-	-	-
Payroll giving	-	-	-	-
Legacies received	-	-	-	-
Investment income and interest				
Bank interest	-	-	-	-
Other income				
Transfers from affiliated trusts	-	-	-	-
Total	46,152	5,495	-	51,647
Expenditure on:				
Charitable activities				
Running of meeting halls	50,643	-	-	50,643
Wider community outreach	2,172	-	-	2,172
Congregation support	-	8,438	-	8,438
Cost of donated services	5,379	-	-	5,379
Transfers to affiliated trusts	-	-	-	-
Other costs	-	-	-	-
Governance				
Computer costs	1,177	-	-	1,177
Postage, print and stationery	-	-	-	-
Legal & professional costs	5,057	-	-	5,057
Independent Examiner's fee	1,428	-	-	1,428
Repairs and maintenance	-	-	-	-
Bank charges	-	-	-	-
Depreciation- Office equipment	1	-	-	1
Profit/Loss on sale of assets	-	-	-	-
Total	65,857	8,438	-	74,295
Net income/(expenditure)	- 19,705	- 2,943	-	- 22,648
Gains/(losses) on revaluation of fixed assets	-	-	-	-
Net movement in funds	- 19,705	- 2,943	-	- 22,648
Reconciliation of funds				
Funds at 6th April 2021	1,532,995	3,171	-	1,536,166
Total funds at 5th April 2022	1,513,290	228	-	1,513,518

Accounts

Charity Registration No: 1157887

Bridgefoot Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2022**

Pages

1.	Reference and administrative details
2.-5.	Report of the trustees
6	Independent examiner's report
7	Statement of financial activities
8	Balance sheet
9.-13.	Notes to the financial statements

Bridgefoot Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2022

Charity name: Bridgefoot Gospel Hall Trust

Registered charity number: 1157887

Trustees:

Mr Christopher R Brock

Mr Marcus Brock

Mr Peter Gilder

Mr Alan Rowles

Mr Richard C Smith (Chair)

Treasurer: Mr Richard C Smith

Principal address:

The Lodge
Howlett End
Wimbish
Saffron Walden
CB10 2XW

Independent examiner:

4cast
Heritage House
Woodside Lane
Bell Bar
Herts.
AL9 6DE

Bankers:

Barclays Bank Plc
12a Market Place
Saffron Walden
Essex, CB10 1HR

Bridgefoot Gospel Hall Trust

Report of the trustees for the year ended 5th April 2022

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

Bridgefoot Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 27th January 1983, most recently amended by Deed of Variation dated 14th February 2014. The Trust was registered with the Charity Commission for England and Wales on 16th July 2014 under Charity Registration Number: 1157887.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022 (2021: £nil).

The Trust operates 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 the Walden Road Gospel Hall Trust with which it shares members of its congregation.

Risk management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems or procedures 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.

Main activities and achievements

The Trust provides and maintains three Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The trustees have also established an Emergency Needs fund for the duration of the current pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Plans for future periods

The Trust plans to continue all the current activities to include reviving the initiative of distributing food packs and gospel literature to homeless charities and to persons in need.

With the commencement of lockdown restrictions in the UK the trust ceased using the gospel halls it operates. During the financial year, restrictions were eased sufficiently to allow the congregation to use the gospel halls for the Lord's Supper (Communion). The use of the rooms was conducted in a manner which always complied with the government guidance, and the trust intends to continue using the rooms when it is safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

Meetings

Meetings held at the gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 500 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.

In normal times 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. The Covid-19 pandemic put a temporary hold on this activity but will be back up and running in the new financial year.

Members of the congregation have also carried out several outreach projects including the following:

- Repair and renovation of public bench in Newport, Essex.
- Blankets and bibles provided for homeless centre in Saffron Walden.
- £500 Donation for defib machine in Debden Green, Essex.
- £500 donation for play equipment in Gt Sampford recreation ground.

In addition to the activities explained in the above section the trust actively supports the Rapid Relief Team (RRT), a separate trust, in their support of local charities and people in need. Despite the limitations imposed by the pandemic, some examples of recent events include:

Spreading the Gospel message and the life of a Christian contd.

- 5 RRT foodboxes donated to New Cangle Primary school in Haverhill - July.
- 300 care kits donated to Essex police in support of COP26 – October.
- 10 Foodboxes donated to New Cangle Primary school in Haverhill -December.
- 30 Foodboxes donated to New Cangle Primary school in Haverhill -December.
- 500 Smarrt cookie bar boxes donated to New Cangle Primary school in Haverhill - February.
- 23 RRT foodboxes donated to New Cangle Primary school in Haverhill - February
- 1 box of 50 Smarrt cookie bars donated to New Cangle Primary school in Haverhill – February

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:

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 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 2022 the Trust had a deficit of incoming resources over resources expended. This was mainly due to a high depreciation charge i.e. non cash item. Total voluntary income received this year was £51,647 compared to £58,729 in the previous year.

All funds held were unrestricted funds.

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 generally have decided to adopt a policy of maintaining no significant reserves. However due to the likelihood of needing funds for a further new hall the trust is accumulating reserves to this end. 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.

Reserves policy contd.

Free reserves at the year end were £ 296,724. The trustees designate six month's expenditure as being what is needed as a current reserve. The remainder being earmarked for future capital projects.

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 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

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) 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. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

Mr Richard C Smith

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bridgefoot Gospel Hall Trust on the financial statements for the year ended 5th April 2022 set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to 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 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 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 financial statements 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 Charities Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Signed:

Date:

Name: Julian Remmington

4cast, Heritage House, Woodside Lane, Bell Bar, Herts., AL9 6DE

Bridgefoot Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2022

	NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming and endowments from:						
Donations and legacies:						
Contributions from the congregation		41,000	5,495	-	46,495	49,296
Gift Aid donations		3,644	-	-	3,644	1,860
Other donations		597	-	-	597	- 1,400
Income tax refundable		911	-	-	911	454
Donated services	4.	-	-	-	-	-
Payroll giving		-	-	-	-	198
Legacies received		-	-	-	-	8,321
Investment income and interest						
Bank interest		-	-	-	-	-
Other income						
Transfers from affiliated trusts	5.	-	-	-	-	-
Total		46,152	5,495	-	51,647	58,729
Expenditure on:						
Charitable activities						
Running of meeting halls	6.	50,643	-	-	50,643	49,726
Wider community outreach		2,172	-	-	2,172	419
Congregation support		-	8,438	-	8,438	16,125
Cost of donated services	4.	5,379	-	-	5,379	2,327
Transfers to affiliated trusts		-	-	-	-	-
Other costs		-	-	-	-	-
Governance						
Computer costs		1,177	-	-	1,177	573
Postage, print and stationery		-	-	-	-	91
Legal & professional costs		5,057	-	-	5,057	3,249
Independent Examiner's fee		1,428	-	-	1,428	1,404
Repairs and maintenance		-	-	-	-	-
Bank charges		-	-	-	-	-
Depreciation- Office equipment		1	-	-	1	73
Profit/Loss on sale of assets		-	-	-	-	-
Total		65,857	8,438	-	74,295	73,987
Net income/(expenditure)		- 19,705	- 2,943	-	- 22,648	- 15,258
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		- 19,705	- 2,943	-	- 22,648	- 15,258
Reconciliation of funds						
Funds at 6th April 2021		1,532,995	3,171	-	1,536,166	1,551,424
Total funds at 5th April 2022	8.	1,513,290	228	-	1,513,518	1,536,166

The notes on pages 9 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.

Bridgefoot Gospel Hall Trust
Balance sheet
As at 5th April 2022

	NOTES	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	7.		1,216,794		1,239,891
			<u>1,216,794</u>		<u>1,239,891</u>
Current assets					
Debtors:					
Prepayments & accrued income		1,903		1,141	
Rosebay Construction loan		-		-	
Cash at bank and in hand		296,956		297,086	
		<u>298,859</u>		<u>298,227</u>	
Current liabilities					
Creditors: amounts falling due within one year:					
Other creditors		-		-	
Accruals and deferred income		2,135		1,952	
		<u>2,135</u>		<u>1,952</u>	
Net current assets			296,724		296,275
Total assets less current liabilities			<u>1,513,518</u>		<u>1,536,166</u>
Creditors: amounts falling due after more than one year:					
Loans			-		-
Net assets			<u><u>1,513,518</u></u>	£	<u><u>1,536,166</u></u>
Funds					
Unrestricted income fund			1,513,518		1,536,166
Restricted funds			-		-
Total Funds	9.		<u><u>1,513,518</u></u>	£	<u><u>1,536,166</u></u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Bridgefoot Gospel Hall Trust on / / and signed on their behalf by

Mr Richard C Smith
Trustee

1. Accounting policies

1.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Bridgefoot 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 £150) 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:

Building refurbishments	15%- Reducing balance method
Equipment	20%- Straight line method

1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 Funds

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

Restricted funds arise from donations to the trust which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts.

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

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 (2021: none).

3 Wages and salaries

There are no employees (2021: none).

4 Donated services

Income	2022 £	2021 £
	-	-
	-	-
Expenditure	2022 £	2021 £
Walden Road Gospel Hall Trust	5,379	2,327
	5,379	2,327

5 Transfers from affiliated trusts

	2022 £	2021 £
	-	-
	-	-

6 Resources expended

		Meeting rooms £	Other charitable activities £	2022 £	2021 £
Repairs and maintenance of halls	see below	13,670	-	13,670	10,749
Maintenance- Recording equipment	see below	-	-	-	242
Light and heat	see below	2,241	-	2,241	3,878
Rental of land	see below	1,000	-	1,000	500
Water rates	see below	343	-	343	288
Telephone & broadband at hall(s)	see below	989	-	989	775
Conference costs		-	-	-	-
Insurance- Public liability	see below	1,165	-	1,165	972
Legal & professional- specific to halls	see below	8,139	-	8,139	4,603
Cleaning	see below	-	-	-	240
Sundry	see below	-	-	-	-
Depreciation- Freehold property		21,286	-	21,286	25,042
Depreciation- Equipment		1,810	-	1,810	2,437
		50,643	-	50,643	49,726

Summary of expenses per hall:

	Rowney View £	Copthall £	London Road £	Sampford £	Total £
Repairs and maintenance of buildings	5,772	730	7,168	-	13,670
Maintenance- Recording equipment	-	-	-	-	-
Light and heat	1,632	430	179	-	2,241
Rental of land	1,000	-	-	-	1,000
Water rates	76	233	34	-	343
Telephone & broadband	989	-	-	-	989
Insurance	588	281	296	-	1,165
Legal and professional	750	-	-	7,389	8,139
Cleaning	-	-	-	-	-
Sundry	-	-	-	-	-
	10,807	1,674	7,677	7,389	27,547

7 Tangible fixed assets

	Freehold Property* and Refurbishment £	Plant & Equipment £	Total £
Cost			
At 6th April 2021	1,427,719	44,031	1,471,750
Disposals	-	-	-
Additions	-	-	-
At 5th April 2022	1,427,719	44,031	1,471,750
Depreciation			
At 6th April 2021	189,639	42,220	231,859
Disposals	-	-	-
Charge for the year	21,286	1,811	23,097
At 5th April 2022	210,925	44,031	254,956
Net Book Value			
At 5th April 2022	1,216,794	-	1,216,794
At 6th April 2021	1,238,080	1,811	1,239,891

* Land Registry numbers in respect to properties owned by the trust are EX855686/EX871057/EX934109/EX836399

8 Analysis of net assets between funds

8.1 Current year

	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,216,794	-	-	1,216,794
Currents assets	298,631	228	-	298,859
Current liabilities	2,135	-	-	2,135
Total funds	1,513,290	228	-	1,513,518

8.2 Prior year

	Unrestricted funds £	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,239,891	-	-	1,239,891
Currents assets	295,056	3,171	-	298,227
Current liabilities	1,952	-	-	1,952
Total funds	1,532,995	3,171	-	1,536,166

9 Movement in funds

9.1 Current year

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2022 £
Restricted funds					
Fund	-	-	-	-	-
Designated funds	3,171	5,495	8,438	-	228
Unrestricted funds	1,532,995	46,152	65,857	-	1,513,290
Total funds	1,536,166	51,647	74,295	-	1,513,518

9 Movement in funds contd.

9.2 Prior year

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2021 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	-	19,296	16,125	-	3,171
Unrestricted funds	1,551,424	39,433	57,862	-	1,532,995
Total funds	1,551,424	58,729	73,987	-	1,536,166

10 Independent examiner's fees

Governance costs include £1,428 (2021 : £1,404) in respect of independent examiner's fees.

11 Transactions with related parties

Total donations received from connected persons was £1,008.21 (2021 £0). There are no related party disclosures in the reporting period that require disclosure (2021 £1,032.50).

12 Volunteers

Bridgefoot 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 Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2021 £
Incoming and endowments from:				
Donations and legacies:				
Contributions from the congregation	30,000	19,296	-	49,296
Gift Aid donations	1,860	-	-	1,860
Other donations	- 1,400	-	-	- 1,400
Income tax refundable	454	-	-	454
Donated services	-	-	-	-
Payroll giving	198	-	-	198
Legacies received	8,321	-	-	8,321
Investment income and interest				
Bank interest	-	-	-	-
Other income				
Transfers from affiliated trusts	-	-	-	-
Total	39,433	19,296	-	58,729
Expenditure on:				
Charitable activities				
Running of meeting halls	49,726	-	-	49,726
Wider community outreach	419	-	-	419
Congregation support	-	16,125	-	16,125
Cost of donated services	2,327	-	-	2,327
Transfers to affiliated trusts	-	-	-	-
Other costs	-	-	-	-
Governance				
Computer costs	573	-	-	573
Postage, print and stationery	91	-	-	91
Legal & professional costs	3,249	-	-	3,249
Independent Examiner's fee	1,404	-	-	1,404
Repairs and maintenance	-	-	-	-
Bank charges	-	-	-	-
Depreciation- Office equipment	73	-	-	73
Profit/Loss on sale of assets	-	-	-	-
Total	57,862	16,125	-	73,987
Net income/(expenditure)	- 18,429	3,171	-	- 15,258
Gains/(losses) on revaluation of fixed assets	-	-	-	-
Net movement in funds	- 18,429	3,171	-	- 15,258
Reconciliation of funds				
Funds at 6th April 2020	1,551,424	-	-	1,551,424
Total funds at 5th April 2021	1,532,995	3,171	-	1,536,166

Accounts

Charity Registration No: 1157887

Bridgefoot Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2021**

Pages

1.	Reference and administrative details
2.-5.	Report of the trustees
6	Independent examiner's report
7	Statement of financial activities
8	Balance sheet
9.-12.	Notes to the financial statements

Bridgefoot Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2021

Charity name: Bridgefoot Gospel Hall Trust

Registered charity number: 1157887

Trustees:

Mr Philip G Anderson (Resigned 15th December 2020)

Mr Christopher R Brock

Mr Marcus Brock (Appointed 15th December 2020)

Mr Peter Gilder (Appointed 15th December 2020)

Mr Alan Rowles (Appointed 15th December 2020)

Mr David G Smith (Resigned 15th December 2020)

Mr Richard C Smith (Chair)

Mr Jonathan Worrod (Resigned 15th December 2020)

Treasurer: Mr Richard C Smith

Principal address:

The Lodge
Howlett End
Wimbish
Saffron Walden
CB10 2XW

Independent examiner:

4cast
Heritage House
Woodside Lane
Bell Bar
Herts.
AL9 6DE

Bankers:

Barclays Bank Plc
12a Market Place
Saffron Walden
Essex, CB10 1HR

Bridgefoot Gospel Hall Trust

Report of the trustees for the year ended 5th April 2021

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

Bridgefoot Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 27th January 1983, most recently amended by Deed of Variation dated 14th February 2014. The Trust was registered with the Charity Commission for England and Wales on 16th July 2014 under Charity Registration Number: 1157887.

Recruitment and appointment of new trustees

The names of the Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2021 (2020: £nil).

The Trust operates 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 the Walden Road Gospel Hall Trust with which it shares members of its congregation.

Risk management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems or procedures 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.

Bridgefoot Gospel Hall Trust

Report of the trustees for the year ended 5th April 2021

Main activities and achievements

The Trust provides and maintains three Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The trustees have also established an Emergency Needs fund for the duration of the current pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Plans for future periods

The Trust plans to continue all the current activities to include reviving the initiative of distributing food packs and gospel literature to homeless charities and to persons in need.

From 18th March 2020, Bridgefoot Gospel Hall Trust ceased using the gospel halls, which it operates. This was as a result of the global COVID-19 pandemic and the general lockdown imposed by the government on 23rd March 2020. The Trust aims to use these Gospel Halls again once the general lockdown is lifted and it is deemed safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

Meetings

Meetings held at the gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 500 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.

In normal times 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. The Covid-19 pandemic put a temporary hold on this activity.

Members of the congregation have also carried out several outreach projects including the following:

- Donation of a new park bench for the village green at Cutlers Green Essex.
- Provision of blankets and bibles to the Saffron Walden Homeless Centre.
- Use of the car park at one of our Thaxted rooms for the local GP surgery while they had new broadband installed.

In addition to the activities explained in the above section the trust actively supports the Rapid Relief Team (RRT), a separate trust, in their support of local charities and people in need. Despite the limitations imposed by the pandemic, some examples of recent events include:

Spreading the Gospel message and the life of a Christian contd.

- Participation in the food box initiative which was designed for households struggling with feeding their families because of sudden income reduction due to the pandemic/loss of work etc.
- In July/August 2020 RRT contributed 49 food boxes to various households in Thaxted, Elsenham and Haverhill.
- In December 2020 there was a further food box initiative and RRT delivered 37 boxes to Thaxted Primary School, Saffron Walden County High School and Newport Primary School.

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:

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 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 2021 the Trust had a deficit of incoming resources over resources expended. This was mainly due to a high depreciation charge i.e. non cash item. Total voluntary income received this year was £58,729 compared to £47,963 in the previous year.

All funds held were unrestricted funds.

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 generally have decided to adopt a policy of maintaining no significant reserves. However due to the likelihood of needing funds for a further new hall the trust is accumulating reserves to this end. 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.

Reserves policy contd.

Free reserves at the year end were £ 296,275. The trustees designate six month's expenditure as being what is needed as a current reserve. The remainder being earmarked for future capital projects.

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 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

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) 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. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

Mr Richard C Smith

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bridgefoot Gospel Hall Trust on the financial statements for the year ended 5th April 2021 set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to 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 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 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 financial statements 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 Charities Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Signed:

Date:

Name: Julian Remmington

4cast, Heritage House, Woodside Lane, Bell Bar, Herts., AL9 6DE

Bridgefoot Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2021

	NOTES	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming and endowments from:						
Donations and legacies:						
Contributions from the congregation		30,000	19,296	-	49,296	34,000
Gift Aid donations		1,860	-	-	1,860	7,845
Other donations		- 1,400	-	-	- 1,400	3,600
Income tax refundable		454	-	-	454	1,961
Donated services	4.	-	-	-	-	-
Payroll giving		198	-	-	198	557
Legacies received		8,321	-	-	8,321	-
Investment income and interest						
Bank interest		-	-	-	-	-
Other income						
Transfers from affiliated trusts	5.	-	-	-	-	-
Total		39,433	19,296	-	58,729	47,963
Expenditure on:						
Charitable activities						
Running of meeting halls	6.	49,726	-	-	49,726	58,771
Wider community outreach		419	-	-	419	289
Congregation support		-	16,125	-	16,125	-
Cost of donated services	4.	2,327	-	-	2,327	2,891
Transfers to affiliated trusts		-	-	-	-	-
Other costs		-	-	-	-	-
Governance						
Computer costs		573	-	-	573	1,209
Postage, print and stationery		91	-	-	91	7
Legal & professional costs		3,249	-	-	3,249	1,959
Independent Examiner's fee		1,404	-	-	1,404	1,134
Repairs and maintenance		-	-	-	-	-
Bank charges		-	-	-	-	-
Depreciation- Office equipment		73	-	-	73	73
Profit/Loss on sale of assets		-	-	-	-	-
Total		57,862	16,125	-	73,987	66,333
Net income/(expenditure)		- 18,429	3,171	-	- 15,258	- 18,370
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		- 18,429	3,171	-	- 15,258	- 18,370
Reconciliation of funds						
Funds at 6th April 2020		1,551,424	-	-	1,551,424	1,569,794
Total funds at 5th April 2021	8.	1,532,995	3,171	-	1,536,166	1,551,424

The notes on pages 9 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.

Bridgefoot Gospel Hall Trust
Balance sheet
As at 5th April 2021

	NOTES	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	7.		1,239,891		1,267,443
			<u>1,239,891</u>		<u>1,267,443</u>
Current assets					
Debtors:					
Prepayments & accrued income		1,141		2,824	
Rosebay Construction loan		-		444	
Cash at bank and in hand		297,086		329,878	
		<u>298,227</u>		<u>333,146</u>	
Current liabilities					
Creditors: amounts falling due within one year:					
Other creditors		-		46,600	
Accruals and deferred income		1,952		2,565	
		<u>1,952</u>		<u>49,165</u>	
Net current assets			296,275		283,981
Total assets less current liabilities			<u>1,536,166</u>		<u>1,551,424</u>
Creditors: amounts falling due after more than one year:					
Loans			-		-
Net assets			<u>1,536,166</u>	£	<u>1,551,424</u>
Funds					
Unrestricted income fund			1,536,166		1,551,424
Restricted funds			-		-
Total Funds	9.		<u>1,536,166</u>	£	<u>1,551,424</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Bridgefoot Gospel Hall Trust on / / and signed on their behalf by

Mr Richard C Smith
Trustee

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 Bridgefoot 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. As there are no staff or offices the Trustees have agreed to allocate all such costs to Governance costs.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £150) 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:

Building refurbishments	15%- Reducing balance method
Equipment	20%- Straight line method

1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 Funds

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

Restricted funds arise from donations to the trust which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts.

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

From 18th March 2020, Bridgefoot Gospel Hall Trust ceased using the gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

2 Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2020: none).

3 Wages and salaries

There are no employees (2020: none).

4 Donated services

Income	2021 £	2020 £
	-	-
	-	-
Expenditure	2021 £	2020 £
Walden Road Gospel Hall Trust	2,327	2,891
	2,327	2,891

5 Transfers from affiliated trusts

2021 £	2020 £
-	-
-	-

6 Resources expended

		Meeting rooms £	Other charitable activities £	2021 £	2020 £
Repairs and maintenance of halls	see below	10,749	-	10,749	9,029
Maintenance- Recording equipment	see below	242	-	242	-
Light and heat	see below	3,878	-	3,878	4,807
Rental of land	see below	500	-	500	-
Water rates	see below	288	-	288	497
Telephone & broadband at hall(s)	see below	775	-	775	572
Conference costs		-	-	-	-
Insurance- Public liability	see below	972	-	972	757
Legal & professional- specific to halls	see below	4,603	-	4,603	10,282
Cleaning	see below	240	-	240	928
Sundry	see below	-	-	-	-
Depreciation- Freehold property		25,042	-	25,042	29,462
Depreciation- Equipment		2,437	-	2,437	2,437
		49,726	-	49,726	58,771

Summary of expenses per hall:

	Rowney View £	Copthall £	London Road £	Total £
Repairs and maintenance of buildings	6,410	4,053	286	10,749
Maintenance- Recording equipment	242	-	-	242
Light and heat	2,530	731	617	3,878
Rental of land	500	-	-	500
Water rates	100	245	57	288
Telephone & broadband	775	-	-	775
Insurance	476	238	258	972
Legal and professional	4,603	-	-	4,603
Cleaning	240	-	-	240
Sundry	-	-	-	-
	15,876	5,267	1,104	22,247

7 Tangible fixed assets

	Freehold Property* and Refurbishment £	Plant & Equipment £	Total £
Cost			
At 6th April 2020	1,427,719	44,031	1,471,750
Disposals	-	-	-
Additions	-	-	-
At 5th April 2021	1,427,719	44,031	1,471,750
Depreciation			
At 6th April 2020	164,597	39,710	204,307
Disposals	-	-	-
Charge for the year	25,042	2,510	27,552
At 5th April 2021	189,639	42,220	231,859
Net Book Value			
At 5th April 2021	1,238,080	1,811	1,239,891
At 6th April 2020	1,263,122	4,321	1,267,443

* Land Registry numbers in respect to properties owned by the trust are EX855686/EX871057/EX934109/EX836399

8 Analysis of net assets between funds

8.1 Current year

	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,239,891	-	-	1,239,891
Currents assets	295,056	3,171	-	298,227
Current liabilities	1,952	-	-	1,952
Total funds	1,532,995	3,171	-	1,536,166

8.2 Prior year

	Unrestricted funds £	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,267,443	-	-	1,267,443
Currents assets	333,146	-	-	333,146
Current liabilities	49,165	-	-	49,165
Total funds	1,551,424	-	-	1,551,424

9 Movement in funds

9.1 Current year

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2021 £
Restricted funds					
Fund	-	-	-	-	-
Designated funds	-	19,296	16,125	-	3,171
Unrestricted funds	1,551,424	39,433	57,862	-	1,532,995
Total funds	1,551,424	58,729	73,987	-	1,536,166

9 Movement in funds contd.

9.2 Prior year

	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2020 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	-	-	-	-	-
Unrestricted funds	1,569,794	47,963	66,333	-	1,551,424
Total funds	<u>1,569,794</u>	<u>47,963</u>	<u>66,333</u>	<u>-</u>	<u>1,551,424</u>

10 Independent examiner's fees

Governance costs include £1,404 (2020 : £1,134) in respect of independent examiner's fees.

11 Transactions with related parties

Total donations received from connected persons was £0 (2020 £6,200). The Trust received monies as loans from trustees totalling £0 (2020 £25,000). Costs were incurred from Rosebay Construction Limited and Planteria Group Limited, both of which Mr Phil Anderson, trustee, is a director of, for building services and materials for £1,032.50 (2020 £ 0).

12 Volunteers

Bridgefoot 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.