

Charity Registration No: 1159101

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## **Colchester Gospel Hall Trust**

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

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

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**Charity name:** Colchester Gospel Hall Trust

**Registered charity number:** 1159101

**Trustees:**

Mr Ross Bradshaw

Mr Donovan Hopkins

Mr Bruce Miller

Mr Neil Naphthine (Chair)

Mr Oliver Pittman

**Treasurer:** Mr Neil Naphthine

**Principal address:**

Grayswood  
9 Welshwood Park Road  
Colchester  
CO4 3JB

**Independent examiner:**

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

**Bankers:**

Lloyds Bank  
High Street  
Colchester

# **Colchester Gospel Hall Trust**

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

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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**

The Colchester Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 15th November 1982, most recently amended by Deed of Variation dated 12th August 2014. The Trust was registered with the Charity Commission for England and Wales on 6th November 2014 under Charity Registration Number: 1159101.

#### **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 Tendring 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. Approval of a major decision may be sought from the congregation.

#### **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.

## **Colchester Gospel Hall Trust**

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

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#### **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 Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - [www.plymouthbrethrenchristianchurch.org](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

During the period ending 5th April 2021, members of the congregation were actively involved in distributing Food Boxes and Care Packs through a separate charity; The RRT. This involved following up local schools, food banks, homeless charities and domestic abuse charities. We received several pallets of food boxes which were distributed to the various charities by our volunteers, which were used to support families experiencing hardship due to the Covid pandemic.

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. The Trust has now received planning for the culvert at Frating Gospel Hall but has not yet carried out any works as is likely to be combined with other future maintenance works that are needed at Frating Gospel Hall.

From 18th March 2020, Colchester 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 400 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.

## **Colchester Gospel Hall Trust**

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

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#### **Objectives and activities**

##### **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 addition to street preaching, the trust also keeps in contact with prison chaplains to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies. In addition members of the congregation volunteered to participate in events organised by the Rapid Relief Team; Charity no. 1161586.

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 surplus of incoming resources over resources expended. Total voluntary income received this year was £78,682 compared to £193,559 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 have decided to adopt a policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves at the year end were £ 29,461

**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 2008 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 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:

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Mr Neil Napthine

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Date

## **INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS**

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**Report to the trustees of the Colchester 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

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



**Colchester 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 £
<b>Incoming and endowments from:</b>						
<b>Donations and legacies:</b>						
Collections		18,000	-	-	18,000	21,775
Contributions from the congregation		-	8,273	-	8,273	-
Non Gift Aid donations		43,878	-	-	43,878	74,895
Gift Aid donations		6,825	-	-	6,825	20,615
Income tax recoverable		1,706	-	-	1,706	5,274
Donated services	4.	-	-	-	-	-
Payroll giving		-	-	-	-	-
Grants received	5.	-	-	-	-	56,000
Legacies received		-	-	-	-	15,000
Other income		-	-	-	-	-
<b>Investment income and interest</b>						
Interest		-	-	-	-	-
<b>Total</b>		<b>70,409</b>	<b>8,273</b>	<b>-</b>	<b>78,682</b>	<b>193,559</b>
<b>Expenditure on:</b>						
<b>Charitable activities</b>						
Running of meeting halls	6.	30,666	-	-	30,666	45,863
Wider community outreach		-	-	-	-	84
Congregation support		-	2,400	-	2,400	-
Cost of donated services	4.	5,059	-	-	5,059	4,772
Loan interest		-	-	-	-	-
Grants made		-	-	-	-	-
Other costs		-	-	-	-	-
<b>Governance and support costs</b>						
Legal & professional costs		2,596	-	-	2,596	2,694
Printing and stationery		-	-	-	-	-
Computer costs		419	-	-	419	886
Independent Examiner's fee		1,176	-	-	1,176	1,296
Bank charges		- 150	-	-	- 150	120
<b>Total</b>		<b>39,766</b>	<b>2,400</b>	<b>-</b>	<b>42,166</b>	<b>55,715</b>
<b>Net income/(expenditure)</b>		<b>30,643</b>	<b>5,873</b>	<b>-</b>	<b>36,516</b>	<b>137,844</b>
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
<b>Net movement in funds</b>		<b>30,643</b>	<b>5,873</b>	<b>-</b>	<b>36,516</b>	<b>137,844</b>
Funds at 6th April 2020		2,519,829	-	-	2,519,829	2,381,985
<b>Total funds at 5th April 2021</b>	<b>8.</b>	<b>2,550,472</b>	<b>5,873</b>	<b>-</b>	<b>2,556,345</b>	<b>2,519,829</b>

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.

**Colchester Gospel Hall Trust**  
**Balance sheet**  
**As at 5th April 2021**

	NOTES	£	2021	£	£	2020	£
<b>Fixed assets</b>							
Tangible fixed assets	7.			2,526,884			2,508,489
				<u>2,526,884</u>			<u>2,508,489</u>
<b>Current assets</b>							
Debtors:							
Prepayments & accrued income				3,462			3,008
Cash at bank and in hand				<u>29,703</u>			<u>13,284</u>
				33,165			16,292
<b>Current liabilities</b>							
Creditors: amounts falling due within one year:							
Other creditors				-			-
Accruals and deferred income				<u>3,704</u>			<u>4,952</u>
				3,704			4,952
Net current assets				29,461			11,340
<b>Total assets less current liabilities</b>				<u>2,556,345</u>			<u>2,519,829</u>
Creditors: amounts falling due after more than one year				-			-
<b>Net assets</b>				<u>£ 2,556,345</u>			<u>£ 2,519,829</u>
<b>Funds</b>							
Unrestricted income fund				2,556,345			2,519,829
Restricted funds				-			-
<b>Total Funds</b>	9.			<u>£ 2,556,345</u>			<u>£ 2,519,829</u>

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

\_\_\_\_\_  
Mr Neil Napthine  
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 Colchester 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:

Freehold property	Not depreciated
Equipment	20%- Reducing balance method
Fixtures and fittings	20%- Reducing balance 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.

**1. Accounting policies contd.**

**1.9 Going concern contd.**

From 18th March 2020, Colchester 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**

	2021 £	2020 £
<b>Income</b>	-	-
	-	-

**Expenditure**

	2021 £	2020 £
Tendring Gospel Hall Trust	5,059	4,772
	5,059	4,772

**5. Grants received**

	2021 £	2020 £
Elm Park Gospel Hall Trust	-	56,000
	-	56,000

**6. Running of meeting halls**

	Meeting rooms £	Other charitable activities £	2021 £	2020 £
Repairs and maintenance of plant, buildings & grounds	8,778	-	8,778	22,000
Audio and amplification	-	-	-	396
Light and heat	9,612	-	9,612	15,342
Water rates	220	-	220	422
Telephone & broadband at hall(s)	792	-	792	644
Conference costs	-	-	-	-
Insurance- Public liability	2,086	-	2,086	381
Cleaning	-	-	-	5,547
Legal and professional	2,951	-	2,951	263
Sundry	-	-	-	-
Depreciation and revaluation- Freehold property	-	-	-	-
Depreciation- Plant, equipment & furnishings	6,227	-	6,227	1,630
	30,666	-	30,666	45,863

## 7. Tangible fixed assets

	Freehold property* £	Equipment £	Fixtures & Fittings £	Total £
<b>Cost</b>				
At 6th April 2020	2,501,961	6,524	16,331	2,524,816
Disposals	-	-	-	-
Additions	-	-	24,622	24,622
At 5th April 2021	2,501,961	6,524	40,953	2,549,438
<b>Depreciation</b>				
At 6th April 2020	-	3,401	12,926	16,327
Disposals	-	-	-	-
Charge for the year	-	622	5,605	6,227
At 5th April 2021	-	4,023	18,531	22,554
Net Book Value				
At 5th April 2021	2,501,961	2,501	22,422	2,526,884
At 6th April 2020	2,501,961	3,123	3,405	2,508,489

\* Land Registry title numbers are; EX572085, EX498760, EX587947 and EX569027

## 8. Analysis of net assets between funds

### 8.1 Current year

	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	2,526,884	-	-	2,526,884
Currents assets	27,292	5,873	-	33,165
Current liabilities	3,704	-	-	3,704
Long term liabilities	-	-	-	-
<b>Total funds</b>	<b>2,550,472</b>	<b>5,873</b>	<b>-</b>	<b>2,556,345</b>

### 8.2 Prior year

	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	2,508,489	-	-	2,508,489
Currents assets	16,292	-	-	16,292
Current liabilities	4,952	-	-	4,952
Long term liabilities	-	-	-	-
<b>Total funds</b>	<b>2,519,829</b>	<b>-</b>	<b>-</b>	<b>2,519,829</b>

## 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 £
<b>Restricted funds</b>					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	-	8,273	2,400	-	5,873
Unrestricted funds	2,519,829	70,409	39,766	-	2,550,472
<b>Total funds</b>	<b>2,519,829</b>	<b>78,682</b>	<b>42,166</b>	<b>-</b>	<b>2,556,345</b>

## 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 £
<b>Restricted funds</b>					
Fund	-	-	-	-	-
	-	-	-	-	-
Designated funds	-	-	-	-	-
Unrestricted funds	2,381,985	193,559	55,715	-	2,519,829
<b>Total funds</b>	<b>2,381,985</b>	<b>193,559</b>	<b>55,715</b>	<b>-</b>	<b>2,519,829</b>

## 10. Transactions with related parties

The Trust purchased goods worth £0 from IGA Global Ltd a company run by close family connections of Donovan Hopkins, Trustee (2020 £211.27). Cleaning was carried out by Katy Hopkins, a sister-in-law of Donovan Hopkins, Trustee, for £0 (2020 £1,040), also by Kevin Bradshaw, brother of Ross Bradshaw for £0 (2020 £ 960) and by Lisa Pittman, a sister-in-law of Oliver Pittman, Trustee, for £0 (2020 £ 320). The Trust purchased goods and services from UBT (EU) Ltd, for £6,121.97, a company of which Neil Napthine is a director (2020 £960.86). The Trust purchased vouchers from Larchcroft Trading Ltd for £2,400 of which Chris Napthine, brother of Neil Napthine, Trustee, is a director and Ivan Hopkins, brother of Donovan Hopkins, Trustee is also a director. Donations received from connected parties including the legacy totalled £40,788 (2020 £59,500).

## 11. Volunteers

Colchester 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.