

POLDEN GOSPEL HALL TRUST

England & Wales · Charity number 1159120

Details

Status Registered

Legal form Trust

Registered 2014-11-07

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

Contact

Address Gospel Hall
Showground Road
Bridgwater
Somerset
TA6 6AJ

Phone 07848002749

Email enquiries@tctrusts.org.uk

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: Religious Activities other charitable purposes

Classification

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

Geography

- Area of benefit: SOMERSET
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£559,268	£89,887	£1,437,518	0
2024-04-05	£129,882	£60,485	-	-
2023-04-05	£94,730	£162,787	-	-
2022-04-05	£72,883	£53,452	-	-
2021-04-05	£55,500	£60,508	-	-

Trustees

Name	Role	Appointed
Grant Mitchell		2017-11-04
MARCUS BRIAN RICHARD MITCHELL		2007-06-26
Oliver Timothy Martin		2019-07-06
Reuben Taylor		2023-09-02

POLDEN GOSPEL HALL TRUST

England & Wales - Charity number 1159120

Accounts

Charity Registration No: 1159120

Polden Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2025**

T B Tax Services
Bridge House
Pattenden Lane
Marden
Kent
TN12 9QJ

Polden Gospel Hall Trust

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Polden Gospel Hall Trust

**Reference and Administrative Details
For the year ended 5 April 2025**

Charity name	Polden Gospel Hall Trust
Registered charity number	1159120
Trustees	Mr. Reuben Taylor Mr. Marcus Mitchell Mr. Oliver Martin (Chair) Mr. Grant Mitchell Mr. David Tallamy (Resigned 31/01/25)
Treasurer	Mr. Oliver Martin
Principal address	Gospel Hall Showground Road Bridgwater Somerset TA6 6AJ
Independent examiner	Mike Prior FCA Sherlocks Chartered Accountants 13 Plantation Way Whitehill Hants GU35 9HD
Accountant	T B Tax Services Accountants Bridge House Pattenden Lane Marden Kent TN12 9QJ
Bankers	National Westminster Bank Plc 89 High Street Worle Weston-super-mare BS23 1JW

Polden Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2025

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 11-12 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The charity is controlled by a deed of trust and constitutes an unincorporated charity.

The Charity is an unincorporated trust constituted by a Deed of Trust dated 30th June 1982, most recently amended by Deed of Variation dated 12 August 2014. The Trust was registered with the Charity Commission for England and Wales on 7th November 2014 under Charity Registration Number: 1159120.

Recruitment and appointment of new trustees

The names of the Trustees who served during the year and since the year end are set out on page 3. 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 apart from what is disclosed in Note 9.

The Trust operates a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. 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 Taunton Vale Gospel Hall Trust, with which it shares members of its congregation, and during the year the Charity paid expenses on behalf of the Trust, as shown in the donated services note.

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.

Polden Gospel Hall Trust

Report of the trustees (continued) For the year ended 5 April 2025

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. Details of public benefit activities carried out by this Trust can be found in the separate appendix to this report.

Main activities and achievements

The Trust provides and maintains a Gospel Hall 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 Trust has continued to engage with the congregation and visitors and encouraging good works by them which benefit the wider community, as described in the annexed report.

Meetings

Meetings held at the Gospel hall 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 30 and 250 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 hall and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

The Gospel Hall is a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Members of the congregation participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

- We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
- We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).

Polden Gospel Hall Trust

Report of the trustees (continued) For the year ended 5 April 2025

Objectives and activities

(continued)

- We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).
- The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
- Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

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 large surplus of incoming resources over resources expended due to some grants and legacies received during the year.

Total voluntary income received this year was £547,021 compared to £124,482 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. The Trustees have a programme of raising further funds by way of donations and collections, and if necessary, loans, in order to fund intended projects, including future plans as referred to below.

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 £697,501 (2024: £260,819).

Polden Gospel Hall Trust

**Report of the trustees (continued)
For the year ended 5 April 2025**

Plans for future periods

The Trust plans to continue all current activities, and expend public benefit activities as conditions permit.

It is committed to assisting the Taunton Vale Gospel Hall Trust, which has parallel objectives, with funds towards a further Gospel Hall to be owned by that Trust, and for which a potential site has been found, subject to planning permission.

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.

Statement of Trustees' responsibilities


The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and 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:

DocuSigned by:

465EA059EF304F7...

Oliver Martin
Trustee

1/8/2026

Date:

Polden Gospel Hall Trust

**Independent examiner's report to the trustees
For the year ended 5 April 2025**

I report to the trustees on my examination of the accounts of the Polden Gospel Hall Trust for the year ending 5 April 2025.

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').

BASIS OF THE INDEPENDENT EXAMINERS REPORT

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

Mike Prior

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Mike Prior FCA

1/8/2026

Sherlocks Chartered Accountants
13 Plantation Way
Whitehill
Hants
GU35 9HD

Polden Gospel Hall Trust

**Statement of financial activities
For the year ended 5 April 2025**

	Notes	Unrestricted funds £	Designated funds £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Legacies		187,401	0	187,401	0
Contributions from the congregation		64,133	0	64,133	73,182
Gift Aid donations		51,627	0	51,627	40,440
Income tax refunds		12,907	0	12,907	10,110
Donated services		0	0	0	0
Other donations		0	0	0	750
Grants from other Trusts	4	230,953	0	230,953	0
<i>Investments</i>					0
Bank interest		12,247	0	12,247	5,400
<i>Other</i>		0	0	0	0
Total		559,268	0	559,268	129,882
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms	6	47,770	0	47,770	40,022
Charitable events	6	4,676	0	4,676	7,488
Cost of donated services	5	37,441	0	37,441	12,975
Total		89,887	0	89,887	60,485
Net income/(expenditure)		469,381	0	469,381	69,397
Gains/(losses) on sale of fixed assets		0	0	0	0
Net movement in funds		469,381	0	469,381	69,397
Reconciliation of funds					
Total funds brought forward		968,137	0	968,137	898,740
Total funds carried forward		1,437,518	0	1,437,518	968,137

The notes on pages 11 to 17 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.

Polden Gospel Hall Trust**Balance sheet
As at 5 April 2025**

	Notes	2025 £	2024 £
Fixed assets			
Intangible assets		0	0
Tangible fixed assets	7	<u>740,017</u>	<u>707,318</u>
		740,017	707,318
Current assets			
Debtors:			
Loan		0	0
Prepayments and accrued income		4,815	6,091
Cash at bank and in hand		<u>695,151</u>	<u>256,276</u>
		699,966	262,367
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		0	0
Accruals and deferred income		(2,465)	(1,548)
Loans	8	<u>0</u>	<u>0</u>
Net current assets		697,501	260,819
Total assets less current liabilities		<u>1,437,518</u>	<u>968,137</u>
Creditors: amounts falling due after more than one year:			
Loans		0	0
Net assets	9	<u><u>1,437,518</u></u>	<u><u>968,137</u></u>
Funds			
Unrestricted income fund		1,437,518	968,137
Designated funds		0	0
Restricted funds		0	0
Total charity funds	10	<u><u>1,437,518</u></u>	<u><u>968,137</u></u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Polden Gospel Hall Trust on 1/8/2026 and signed on their behalf by

DocuSigned by:

Oliver Martin

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Oliver Martin
Trustee

The notes on pages 11 to 17 form part of these financial statements

Polden Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2025

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 Polden 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

The Freehold Property at Showground Road, Bridgwater, is not depreciated. Costs of improvements are depreciated over 3 years on a straight line basis. The overall realisable value is considered to be not less than book value.

Fixtures and Fittings 25% per annum reducing balance

Polden Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2025**

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 apart from those disclosed in Note 10.

3. Wages and salaries

There are no employees (2024: none).

4. Grants from other Trusts

	2025	2024
	£	£
Mays Lane Gospel Hall Trust	225,000	0
Quarry Gospel Hall Trust	5,953	0
TOTAL	225,000	0

5. Donated services

	2025	2024
	£	£
Outgoing - Taunton Vale Gospel Hall Trust	37,441	12,975
	37,441	12,975

Polden Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2025**

6. Resources expended

<i>Current Year</i>	Meeting rooms	Other charitable activities	2025
	£	£	£
Direct costs:			
Insurance	1,835	0	1,835
Repairs & Maintenance	5,951	0	5,951
Event expenses	1,800	0	1,800
Utilities	10,004	0	10,004
Loan interest	0	0	0
Donations	0	2,926	2,926
Legal and Professional Fees	5,594	0	5,594
Depreciation	22,586	0	22,586
Governance costs	0	1,750	1,750
	<u>47,770</u>	<u>4,676</u>	<u>52,446</u>
<i>Prior Year</i>	Meeting rooms	Other charitable activities	2024
	£	£	£
Direct costs:			
Insurance	1,870	0	1,870
Repairs & Maintenance	8,129	0	8,129
Event expenses	2,426	0	2,426
Utilities	8,678	0	8,678
Loan interest	0	0	0
Donations	0	6,593	6,593
Legal and Professional Fees	3,529	0	3,529
Depreciation	15,390	0	15,390
Governance costs	0	895	895
	<u>40,022</u>	<u>7,488</u>	<u>47,510</u>

Governance costs include £1,750 (2024: £1,080) in respect of independent examiner's fees.

Polden Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2025**

7. Fixed assets

	Freehold Property	Improvements	Equipment	Total
Cost				
B/f at 06/04/2024	692,153	68,452	72,757	833,362
Additions	0	55,285	0	55,285
Disposals	0	0	0	0
At 5 April 2025	<u>692,153</u>	<u>123,737</u>	<u>72,757</u>	<u>888,647</u>
Depreciation				
B/f at 06/04/2024	1,465	68,452	56,127	126,044
Charge for the year	0	18,428	4,158	22,586
Transfer	(1,465)	1,465	0	0
Disposals	0	0	0	0
At 5 April 2025	<u>0</u>	<u>88,345</u>	<u>60,285</u>	<u>148,630</u>
Net book value				
At 5 April 2025	<u>692,153</u>	<u>35,392</u>	<u>12,472</u>	<u>740,017</u>
At 5 April 2024	<u>690,688</u>	<u>0</u>	<u>16,630</u>	<u>707,318</u>

Freehold Property:
Showground Road

Title No
ST101131 / ST198720

Polden Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2025**

8. Analysis of net assets between funds

8.1 Current year

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	740,017	0	0	740,017
Current assets	699,966	0	0	699,966
Current liabilities	(2,465)	0	0	(2,465)
Long term liabilities	0	0	0	0
Total funds	<u>1,437,518</u>	<u>0</u>	<u>0</u>	<u>1,437,518</u>

8.2 Prior year

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	707,318	0	0	707,318
Current assets	262,367	0	0	262,367
Current liabilities	(1,548)	0	0	(1,548)
Long term liabilities	0	0	0	0
Total funds	<u>968,137</u>	<u>0</u>	<u>0</u>	<u>968,137</u>

9. Movement in funds

9.1 Current year

	Balance at 6 April 2024	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2025
	£	£	£	£	£
Restricted funds	0	0	0	0	0
Designated funds	0	0	0	0	0
Unrestricted funds	968,137	559,268	(89,887)	0	1,437,518
Total funds	<u>968,137</u>	<u>559,268</u>	<u>(89,887)</u>	<u>0</u>	<u>1,437,518</u>

Polden Gospel Hall Trust**Notes to the Financial Statements
For the year ended 5 April 2025**9.2 *Prior year*

	Balance at 6 April 2023	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2024
	£	£	£	£	£
Restricted funds	0	0	0	0	0
Designated funds	0	0	0	0	0
Unrestricted funds	898,740	129,882	(60,485)	0	968,137
Total funds	<u>898,740</u>	<u>129,882</u>	<u>(60,485)</u>	<u>0</u>	<u>968,137</u>

10. Transactions with related parties

During the year there were donations totalling £15,610 (2024: £14,320) from Trustees, related parties, and businesses controlled by the Trustees.

During the year reimbursements were made totalling £7,092 (2024: £70) to Trustees and persons related to them. These were made at arms length.

11. Volunteers

Polden 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.

Polden Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2025**

12. Comparative Statement of Financial Activities

	Notes	Unrestricted funds £	Designated funds £	Total funds 2024 £
Income and endowments from:				
<i>Donations and legacies:</i>				
Legacies		0	0	0
Contributions from the congregation		73,182	0	73,182
Gift Aid donations		40,440	0	40,440
Income tax refunds		10,110	0	10,110
Donated services		0	0	0
Other donations		750	0	750
Grants from other Trusts		0	0	0
<i>Investments</i>				
Bank interest		5,400	0	5,400
<i>Other</i>		0	0	0
Total		129,882	0	129,882
Expenditure on:				
<i>Charitable activities</i>				
Running meeting rooms	5	40,022	0	40,022
Charitable events	5	7,488	0	7,488
Cost of donated services	4	12,975	0	12,975
Total		60,485	0	60,485
Net income/(expenditure)		69,397	0	69,397
Gains/(losses) on sale of fixed assets		0	0	0
Net movement in funds		69,397	0	69,397
Reconciliation of funds				
Total funds brought forward		898,740	0	898,740
Total funds carried forward		968,137	0	968,137

Polden Gospel Hall Trust

Public Benefit and Outreach Report

2024-2025



The Trust continues with its principal activity; to provide a facility for the coordination of 'outreach' work into the wider community.

Street Preaching

Often held in the middle of the day in the vibrant town of Bridgwater. Members of the PPCC have opportunity to reach out to shoppers and those taking lunch time strolls along the banks of the river Parrett. Gospel Tracts are distributed at these occasions.

Below is a location frequented by enthusiastic church members.



Food Donations

Regular food donations were made during the course of the year to the Bridgwater YMCA and the ARC Inspiring Lives in Taunton to assist with helping the Homeless.

Parish Council Support

Members of the congregation continue to routinely attend Parish Council meetings for the purpose of keeping up to date with needs of the

wider communities and where possible offer to help with projects and assist at local events.

Members of the congregation refurbished 4 bus shelters in Ruishton & Henlade. Below are photos before and after the work was completed.



The following article appeared in the local newsletter.

BUS SHELTERS Plymouth Brethren Christian Church has undertaken to refurbish the four bus shelters in the parish as a service to the community. The volunteers will remove the vegetation, clean and paint. The Parish Council sincerely would like to thank Ben Pavey for organising the project on behalf of Plymouth Brethren Christian Church.

Blankets To Charity

Some members of the congregation have been knitting blankets for a charity called Linus Project UK. The blankets are given to children whilst undergoing chemotherapy and other treatments. Brainwave in Bridgwater has received some of these. Over 70 blankets were donated in the last year, and the work is ongoing.



Somerset County Council Support

The Trust is pleased to report that it has encouraged church members to enrol with SCC for volunteer work. We have 'Ease of Use' surveyors helping the council in regular surveyance and reporting of footpaths throughout the county. 20 sections of footpaths were surveyed this year.



Charitable Work for RRT (Rapid Relief Team)

Some members of the church have supported RRT in several events this last year.

22nd June 2024 – Weston Super Mare 999 Day

12th July 2024 – Children's Hospice Ride for Precious Lives

17th August 2024 – Breakfast for Riot Police in Taunton ahead of planned protests.

9th August 2024- JESIP Multi Agency Training conference at Bridgwater Rugby Club.

23rd October 2024 – Mental Health awareness Week at Hinkley Point – served donuts and coffee to 1000 workers on site.

14th January 2025 – Major Incident training event for multi agency emergency services at Butlins.

27th January 2025 – Reactive event to provide nourishment to Avon and Somerset Police & Devon & Somerset Fire Services during flood response.

4th February 2025 – Donuts served to NHS staff at Musgrove Park Hospital in recognition of World Cancer Day



Photo of Major Incident Training event at Butlins

Conclusion

The trustees are committed to facilitating the spread of the Christian Gospel in both word and practice in line with the charitable purpose of our trust.

We would like to thank members of our congregation who have given up time and money in support of the vision and outreach of the Polden Gospel Hall Trust.

POLDEN GOSPEL HALL TRUST

England & Wales - Charity number 1159120

Accounts

Charity Registration No: 1159120

Polden Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2024**

T B Tax Services
Bridge House
Pattenden Lane
Marden
Kent
TN12 9QJ

Polden Gospel Hall Trust

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Polden Gospel Hall Trust

**Reference and Administrative Details
For the year ended 5 April 2024**

Charity name	Polden Gospel Hall Trust
Registered charity number	1159120
Trustees	Mr. Jonathan Taylor (Resigned 02/09/2023) Mr. Reuben Taylor (Appointed 02/09/2023) Mr. Marcus Mitchell Mr. Oliver Martin (Chair) Mr. Grant Mitchell Mr. David Tallamy
Treasurer	Mr. David Tallamy
Principal address	c/o Mr. David Tallamy 63 Whitmore Road Taunton Somerset TA2 6EA
Independent examiner	Simon Bell T B Tax Services Bridge House Pattenden Lane Marden Kent TN12 9QJ
Accountant	T B Tax Services Accountants Bridge House Pattenden Lane Marden Kent TN12 9QJ
Bankers	National Westminster Bank Plc 89 High Street Worle Weston-super-mare BS23 1JW

Polden Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2024

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 11-12 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The charity is controlled by a deed of trust and constitutes an unincorporated charity.

The Charity is an unincorporated trust constituted by a Deed of Trust dated 30th June 1982, most recently amended by Deed of Variation dated 12 August 2014. The Trust was registered with the Charity Commission for England and Wales on 7th November 2014 under Charity Registration Number: 1159120.

Recruitment and appointment of new trustees

The names of the Trustees who served during the year and since the year end are set out on page 3. 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 apart from what is disclosed in Note 9.

The Trust operates a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. 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 Taunton Vale Gospel Hall Trust, with which it shares members of its congregation, and during the year the Charity paid expenses on behalf of the Trust, as shown in the donated services note.

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.

Polden Gospel Hall Trust

Report of the trustees (continued) For the year ended 5 April 2024

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. Details of public benefit activities carried out by this Trust can be found in the separate appendix to this report.

Main activities and achievements

The Trust provides and maintains a Gospel Hall 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 Trust has continued to engage with the congregation and visitors and encouraging good works by them which benefit the wider community, as described in the annexed report.

Meetings

Meetings held at the Gospel hall 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 30 and 250 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 hall and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

The Gospel Hall is a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Members of the congregation participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

- We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
- We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).

Polden Gospel Hall Trust

Report of the trustees (continued) For the year ended 5 April 2024

Objectives and activities

(continued)

- We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).
- The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
- Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

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 surplus of incoming resources over resources expended.

Total voluntary income received this year was £124,482 compared to £93,976 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. The Trustees have a programme of raising further funds by way of donations and collections, and if necessary, loans, in order to fund intended projects, including future plans as referred to below.

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 £260,819 (2023: £179,531).

Polden Gospel Hall Trust

**Report of the trustees (continued)
For the year ended 5 April 2024**

Plans for future periods

The Trust plans to continue all current activities, and expend public benefit activities as conditions permit.

It is committed to assisting the Taunton Vale Gospel Hall Trust, which has parallel objectives, with funds towards a further Gospel Hall to be owned by that Trust, and for which a potential site has been found, subject to planning permission.

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.

Statement of Trustees' responsibilities


The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and 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:

DocuSigned by:

465EA059EF304F7...

Oliver Martin
Trustee

1/29/2025

Date:

Polden Gospel Hall Trust

**Independent examiner's report to the trustees
For the year ended 5 April 2024**

I report to the trustees on my examination of the accounts of the Polden Gospel Hall Trust for the year ending 5 April 2024.

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').

BASIS OF THE INDEPENDENT EXAMINERS REPORT

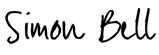
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

DocuSigned by:

BB7F736B5F08407...
Simon Bell
12/23/2024

T B Tax Services
Bridge House
Pattenden Lane
Marden
Kent
TN12 9QJ

Polden Gospel Hall Trust

**Statement of financial activities
For the year ended 5 April 2024**

	Notes	Unrestricted funds £	Designated funds £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Collections		0	0	0	8,370
Contributions from the congregation		73,182	0	73,182	43,107
Gift Aid donations		40,440	0	40,440	31,599
Income tax refunds		10,110	0	10,110	7,900
Donated services		0	0	0	0
Other donations		750	0	750	3,000
Grants from other Trusts		0	0	0	0
<i>Investments</i>					0
Bank interest		5,400	0	5,400	754
<i>Other</i>		0	0	0	0
Total		129,882	0	129,882	94,730
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms	5	40,022	0	40,022	45,623
Charitable events	5	7,488	0	7,488	22,852
Cost of donated services	4	12,975	0	12,975	94,312
Total		60,485	0	60,485	162,787
Net income/(expenditure)		69,397	0	69,397	(68,057)
Gains/(losses) on sale of fixed assets		0	0	0	0
Net movement in funds		69,397	0	69,397	(68,057)
Reconciliation of funds					
Total funds brought forward		898,740	0	898,740	966,797
Total funds carried forward		968,137	0	968,137	898,740

The notes on pages 11 to 17 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.

Polden Gospel Hall Trust**Balance sheet****As at 5 April 2024**

	Notes	2024 £	2023 £
Fixed assets			
Intangible assets		0	0
Tangible fixed assets	6	<u>707,318</u>	<u>719,209</u>
		707,318	719,209
Current assets			
Debtors:			
Loan		0	0
Prepayments and accrued income		6,091	11,941
Cash at bank and in hand		<u>256,276</u>	<u>171,363</u>
		262,367	183,304
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		0	(2,707)
Accruals and deferred income		(1,548)	(1,066)
Loans	7	<u>0</u>	<u>0</u>
Net current assets		260,819	179,531
Total assets less current liabilities		<u>968,137</u>	<u>898,740</u>
Creditors: amounts falling due after more than one year:			
Loans		0	0
Net assets	8	<u><u>968,137</u></u>	<u><u>898,740</u></u>
Funds			
Unrestricted income fund		968,137	898,740
Designated funds		0	0
Restricted funds		0	0
Total charity funds	9	<u><u>968,137</u></u>	<u><u>898,740</u></u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Polden Gospel Hall Trust on 1/29/2025 and signed on their behalf by

DocuSigned by:

*Oliver Martin*465EA059EF304F7...
Oliver Martin

Trustee

The notes on pages 11 to 17 form part of these financial statements

Polden Gospel Hall Trust**Notes to the Financial Statements****For the year ended 5 April 2024****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 Polden 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

The Freehold Property at Showground Road, Bridgwater, is not depreciated except for some improvements thereto in 2019, which are depreciated over 3 years from 6th April 2021 on the straight line basis (previously at 25% per annum on the reducing balance basis). The overall realisable value is considered to be not less than book value.

Fixtures and Fittings	25% per annum reducing balance
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Polden Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2024**

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

	2024	2023
	£	£
Outgoing - Taunton Vale Gospel Hall Trust	12,975	94,312
	<u>12,975</u>	<u>94,312</u>

Polden Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2024**

5. Resources expended

<i>Current Year</i>	Meeting rooms	Other charitable activities	2024
	£	£	£
Direct costs:			
Insurance	1,870	0	1,870
Repairs & Maintenance	8,129	0	8,129
Event expenses	2,426	0	2,426
Utilities	8,678	0	8,678
Loan interest	0	0	0
Donations	0	6,593	6,593
Legal and Professional Fees	3,529	0	3,529
Depreciation	15,390	0	15,390
Governance costs	0	895	895
	40,022	7,488	47,510
	40,022	7,488	47,510
<i>Prior Year</i>	Meeting rooms	Other charitable activities	2023
	£	£	£
Direct costs:			
Insurance	1,984	0	1,984
Repairs & Maintenance	18,454	0	18,454
Event expenses	224	5,517	5,741
Utilities	7,890	0	7,890
Loan interest	0	0	0
Donations	0	13,465	13,465
Legal and Professional Fees	999	2,935	3,934
Depreciation	16,072	0	16,072
Governance costs	0	935	935
	45,623	22,852	68,475
	45,623	22,852	68,475

Governance costs include £1,080 (2023: £935) in respect of independent examiner's fees.

Polden Gospel Hall Trust**Notes to the Financial Statements
For the year ended 5 April 2024****6. Fixed assets**

	Freehold Property	Improvements	Equipment	Total
Cost				
B/f at 06/04/2023	692,153	68,452	69,258	829,863
Additions	0	0	3,499	3,499
Disposals	0	0	0	0
At 5 April 2024	<u>692,153</u>	<u>68,452</u>	<u>72,757</u>	<u>833,362</u>
Depreciation				
B/f at 06/04/2023	1,244	58,826	50,584	110,654
Charge for the year	221	9,626	5,543	15,390
Impairment	0	0	0	0
Disposals	0	0	0	0
At 5 April 2024	<u>1,465</u>	<u>68,452</u>	<u>56,127</u>	<u>126,044</u>
Net book value				
At 5 April 2024	<u>690,688</u>	<u>0</u>	<u>16,630</u>	<u>707,318</u>
At 5 April 2023	<u>690,909</u>	<u>9,626</u>	<u>18,674</u>	<u>719,209</u>
Freehold Property:	Title No			
Showground Road	ST101131 / ST198720			

Polden Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2024**

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	707,318	0	0	707,318
Current assets	262,367	0	0	262,367
Current liabilities	(1,548)	0	0	(1,548)
Long term liabilities	0	0	0	0
Total funds	<u>968,137</u>	<u>0</u>	<u>0</u>	<u>968,137</u>

7.2 Prior year

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	719,209	0	0	719,209
Current assets	183,304	0	0	183,304
Current liabilities	(3,773)	0	0	(3,773)
Long term liabilities	0	0	0	0
Total funds	<u>898,740</u>	<u>0</u>	<u>0</u>	<u>898,740</u>

8. Movement in funds

8.1 Current year

	Balance at 6 April 2023	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2024
	£	£	£	£	£
Restricted funds	0	0	0	0	0
Designated funds	0	0	0	0	0
Unrestricted funds	898,740	129,882	(60,485)	0	968,137
Total funds	<u>898,740</u>	<u>129,882</u>	<u>(60,485)</u>	<u>0</u>	<u>968,137</u>

Polden Gospel Hall Trust**Notes to the Financial Statements
For the year ended 5 April 2024****8.2** *Prior year*

	Balance at 6 April 2022	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2023
	£	£	£	£	£
Restricted funds	0	0	0	0	0
Designated funds	(616)	3,091	(2,475)	0	0
Unrestricted funds	967,413	91,639	(160,312)	0	898,740
Total funds	966,797	94,730	(162,787)	0	898,740

9. Transactions with related parties

During the year there were donations totalling £14,320 (2023: £12,995) from Trustees, related parties, and businesses controlled by the Trustees.

During the year reimbursements were made totalling £70 (2023: £482) to Trustees and persons related to them. These were made at arms length.

10. Volunteers

Polden 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.

Polden Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2024**

11. Comparative Statement of Financial Activities

	Notes	Unrestricted funds £	Designated funds £	Total funds 2023 £
Income and endowments from:				
<i>Donations and legacies:</i>				
Collections		8,370	0	8,370
Contributions from the congregation		42,516	591	43,107
Gift Aid donations		31,599	0	31,599
Income tax refunds		7,900	0	7,900
Donated services		0	0	0
Other donations		500	2,500	3,000
Grants from other Trusts		0	0	0
<i>Investments</i>				
Bank interest		754	0	754
<i>Other</i>		0	0	0
Total		91,639	3,091	94,730
Expenditure on:				
<i>Charitable activities</i>				
Running meeting rooms	5	45,623	0	45,623
Charitable events	5	20,377	2,475	22,852
Cost of donated services	4	94,312	0	94,312
Total		160,312	2,475	162,787
Net income/(expenditure)		(68,673)	616	(68,057)
Gains/(losses) on sale of fixed assets		0	0	0
Net movement in funds		(68,673)	616	(68,057)
Reconciliation of funds				
Total funds brought forward		967,413	(616)	966,797
Total funds carried forward		898,740	0	898,740

Polden Gospel Hall Trust

Public Benefit and Outreach Report

2023-2024



The Trust continues with its principal activity; to provide a facility for the coordination of ‘outreach’ work into the wider community.

Street Preaching

Often held in the middle of the day in the vibrant town of Bridgwater. Over 75 preachings were held and Gospel Tracts handed out to shoppers and those taking lunch time strolls along the banks of the river Parrett. Below is a location frequented by enthusiastic church members.



Food Donations

Regular food donations were made during the course of the year to the Bridgwater YMCA and the ARC Inspiring Lives in Taunton to assist with helping the Homeless.

Parish Council Support

As a new venture this year, from September members of the congregation routinely attended Parish Council meetings for the purpose of keeping up to date with needs of the wider communities and where possible offer to help with projects and assist at local events.

As a direct result of attending the Creech St Michael PCM, the Trust were able to assist the Parish by erecting much needed signage along the Taunton & Bridgwater Canal.



Somerset County Council Support

The Trust is pleased to report that it has encouraged church members to enrol with SCC for volunteer work. We have 'Ease of Use' surveyors helping the council in regular surveyance and reporting of footpaths throughout the county. Activities, such as Bat Monitoring in the Quantock Hills have also been supported.



Charitable Work for RRT (Rapid Relief Team)

Some members of the church have supported RRT in several events this last year.

June 23 – Feeding sponsors supporting ARC Homeless Charity sleepout event



November 23 – Feeding Emergency Services at a JESIP training event



February 24 – Feeding Police officers during a Riot Control training event



March 24 – Supported 170 personnel with meals at a Multi-Agency Training Exercise for Avon & Somerset Police at Wimbleball Lake



Conclusion

The trustees are committed to facilitating the spread of the Christian Gospel in both word and practice in line with the charitable purpose of our trust.

We would like to thank members of our congregation who have given up time and money in support of the vision and outreach of the Polden Gospel Hall Trust.

POLDEN GOSPEL HALL TRUST

England & Wales - Charity number 1159120

Accounts

Charity Registration No: 1159120

POLDEN GOSPEL HALL TRUST
Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 5th April 2023

POLDEN GOSPEL HALL TRUST
YEAR ENDED 5TH APRIL 2023

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POLDEN GOSPEL HALL TRUST
REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 5TH APRIL 2023

<u>CHARITY NAME</u>	Polden Gospel Hall Trust
<u>REGISTERED CHARITY NUMBER</u>	1159120
<u>TRUSTEES</u>	Mr. Jonathan R. Taylor (Chair) Mr. Marcus B.R. Mitchell Mr. Oliver T. Martin Mr. Thomas E. Martin (resigned 4 th March 2023) Mr. Grant Mitchell Mr. David W. Tallamy (appointed 4 th March 2023)
<u>TREASURER</u>	Mr. Thomas E. Martin (resigned 4 th March 2023) Mr. David W. Tallamy (appointed 4 th March 2023)
<u>PRINCIPAL ADDRESS</u>	C/O Mr. David W. Tallamy, 63 Whitmore Road, Taunton, Somerset, TA2 6EA.
<u>ACCOUNTANT AND INDEPENDENT EXAMINER</u>	Keith F. Pavey, Broadoak Accounting Services, 6 The Oaks, Wembdon Rise, Bridgwater, Somerset, TA6 7QL.
<u>BANKERS</u>	National Westminster Bank P.l.c., 89 High Street, Worle, Weston-super-Mare, BS23 1JW.

POLDEN 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 pages 9 - 10 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is controlled by a Deed of Trust, and constitutes an Unincorporated Charity.

Polden Gospel Hall Trust is constituted by a Deed of Trust dated 30th June 1982, subsequent amending Deeds, and most recently by a Deed of Variation dated 12th August 2014. The Trust was registered with the Charity Commission for England and Wales on 7th November 2014 under Charity Registration Number: 1159120.

Recruitment and Appointment of New Trustees

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, nor in the preceding financial year.

The Trust operates a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. 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 Charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with the Taunton Vale 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. Details of public benefit activities carried out by this Trust can be found in the separate appendix to this report.

POLDEN GOSPEL HALL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2023 (CONTINUED)

Main Activities and achievements

The Trust provides and maintains a Gospel Hall 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 their website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The Trust's main achievements this year have been to maintain the Gospel Hall for the continuing use of the congregation and visitors. It has also encouraged works by the congregation, as described below. In addition funds have been utilised to assist the Taunton Vale Gospel Hall Trust, referred to on page 2, to acquire a potential site for a Gospel Hall, subject to planning permission.

The Trustees had also established an Emergency Needs fund for the duration of the coronavirus pandemic and any resultant economic downturn. This provided 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 was likely to impact on the health and/or welfare of members of the household. The trust had appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants. During the year the fund was discontinued as its purpose was considered fulfilled.

Meetings

Meetings normally held at the Gospel hall 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 30 and 250 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 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 hall and visitors are free to help themselves.

With the easing of the previous Coronavirus restrictions, the use of the Gospel Hall was largely resumed, subject to ongoing care as to the necessary safety considerations.

Spreading the Gospel message and the life of a Christian

The Gospel Hall is 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 normally participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers and to be handed out to interested members of the public. Such preachings previously took place most weeks, but have been of necessity curtailed due to the pandemic. Conditions permitted resumption during this year.

In addition, members of the congregation have made a donation of food boxes to local organisations for the homeless to a value of £674 in the year. In addition, Members of the congregation supported a separate charity, the Rapid Relief Team, through which Christmas food boxes were donated to Woolavington School for families in need; a meal was provided for an Arc inspired Big Sleep Out and support given to an Avon and Somerset Police event with food donated. A full Public Benefit Report with further detail is attached.

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)

POLDEN GOSPEL HALL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2023 (CONTINUED)

Spreading the Gospel message and the life of a Christian (Continued)

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).

Volunteers

Polden Gospel Hall Trust relies on volunteers to carry out the management, administration and, where appropriate, general maintenance work. The Trust has no paid staff or paid Trustees.

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with complementary objectives. Gift aid is also claimed on relevant gifts.

Financial review

Financial position

In the Year ended 5th April 2023, the Trust had a deficit amounting to £68,673 of Incoming Resources against Resources Expended on General Fund, after Depreciation charged of £16,072, and after assistance to Taunton Vale Gospel Hall Trust of £94,312, including that referred to on page 3. There was also a surplus on Designated Fund of £616, clearing the deficit brought forward, after which that Fund has been discontinued. Total voluntary Income received this Year was £93,976 compared to £72,239 in the Year to 5th April 2022. Monies held on Bank Accounts at the year end totalled £167,208.

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. This is based on the charity's size and the level of financial commitments. The Trustees have a programme of raising further funds by way of donations and collections, and if necessary loans, in order to fund intended projects, including future plans as referred to below. The congregation is kept regularly informed of needs accordingly.

Free reserves at the year end were £179,531.

Plans for Future Periods

The Trust plans to continue all current activities, and expend public benefit activities as conditions permit.

It is committed to assisting the Taunton Gospel Hall Trust, which has parallel objectivities, with funds towards a further Gospel Hall to be owned by that Trust, and for which a potential site has been found, subject to planning permission. It would be aimed to raise in due course a further £200,000 approximately for that purpose.

Despite the increased cost of energy and other overheads, the Trustees believe that such increased costs are not sufficiently impacting on the ability of the charity to continue as a going concern.

POLDEN GOSPEL HALL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2023 (CONTINUED)

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report 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, 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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records 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:

Trustee

Date:

POLDEN GOSPEL HALL TRUST
THE INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2023

I report to the Trustees on my examination of the accounts of Polden Gospel Hall Trust for the year ended 5th April 2023, which are set out on pages 7 to 12, and on the Trustees' Report for the year comprising Pages 2 to 5.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

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



Keith F. Pavey,
 Broadoak Accounting Services,
 6 The Oaks,
 Wembdon Rise,
 Bridgwater,
 Somerset, TA6 7QL.

Date:..... 14TH AUGUST 2023

POLDEN GOSPEL HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2023

ALL ITEMS RELATE TO UNRESTRICTED FUNDS	Year to 05.04.2023			Year to 05.04.2022
	General Fund	Designated Fund	Total	Total
	£	£	£	£
INCOME FROM				
Donations and Collections (Excl. Gift-Aided)	8,370	0	8,370	5,650
Contributions from the Congregation	42,516	591	43,107	42,514
Gift-Aid Donations	31,599	0	31,599	19,260
Tax Refunds on Gift-Aid	7,900	0	7,900	4,815
Other Income	500	2,500	3,000	0
Interest Received	754	0	754	644
TOTAL INCOMING RESOURCES	91,639	3,091	94,730	72,883
RESOURCES EXPENDED				
MEETING HALL RUNNING COSTS				
Water and Sewerage	197		197	289
Light and Heat	6,983		6,983	5,811
Repairs, Maintenance and Cleaning	15,982		15,982	4,395
Maintenance of Grounds	2,472		2,472	2,506
Equipment Hire	0		0	229
Telephone and Computer Costs	710		710	876
Insurance	1,984		1,984	1,659
Health and Safety	418		418	406
Professional Costs	581		581	35
Sundry	224		224	0
Depreciation	16,072		16,072	14,007
	45,623	0	45,623	30,213
OTHER CHARITABLE ACTIVITIES				
Congregation Covid test Kits	7,918		7,918	0
Congregation Support	0	2,475	2,475	8,700
Donated Services	94,312		94,312	11,181
Conference Hosting Costs	5,517		5,517	0
Other Donations and Costs	3,072		3,072	633
GOVERNANCE COSTS				
Professional Support	2,935		2,935	1,830
Accountancy and Independent Examiner	935		935	895
TOTAL RESOURCES EXPENDED	160,312	2,475	162,787	53,452
NET SURPLUS(DEFICIT) FOR THE YEAR	(68,673)	616	(68,057)	19,431
TOTAL FUNDS BROUGHT FORWARD	967,413	(616)	966,797	947,366
TOTAL FUNDS CARRIED FORWARD	898,740	0	898,740	966,797

The notes on pages 9 to 12 form a part of these Financial Statements. All of the above activities are classed as continuing except for the Designated Fund which has now been discontinued. There are no gains or losses other than those included above.

POLDEN GOSPEL HALL TRUST
BALANCE SHEET AS AT 5TH APRIL 2023

	Notes	As at <u>05.04.2023</u> £	As at <u>05.04.2022</u> £
<u>TANGIBLE FIXED ASSETS</u>	1.5 & 2		
Freehold Property at Cost			
- Hall at Showground Road, Bridgwater		690,909	691,131
- Improvements to above Hall		9,626	19,252
Furniture, Fittings and Equipment		<u>18,674</u>	<u>12,922</u>
<u>TOTAL FIXED ASSETS</u>		719,209	723,305
<u>CURRENT ASSETS</u>			
Debtors		7,872	5,009
Prepayments		4,069	1,542
Bank Accounts		167,208	235,993
Cash Awaiting Banking		4,155	3,138
		<u>183,304</u>	<u>245,682</u>
<u>LESS: CURRENT LIABILITIES – Due within One Year</u>			
Creditors		2,707	1,178
Accruals		1,066	1,012
		<u>3,773</u>	<u>2,190</u>
<u>NET CURRENT ASSETS</u>		<u>179,531</u>	<u>243,492</u>
<u>NET ASSETS</u>		<u>898,740</u>	<u>966,797</u>
Represented by:-			
<u>FUNDS – UNRESTRICTED FUNDS</u>	10		
General Fund		898,740	947,413
Designated Fund		0	(616)
<u>Closing Balance</u>		<u>898,740</u>	<u>966,797</u>

The Unaudited Financial Statements were approved and authorised for issue by the Trustees of The Polden Gospel Hall Trust on the undermentioned date, and were signed on their behalf by

_____ Trustee _____ Date

The Notes on Pages 9 to 12 form a part of these Financial Statements.

POLDEN GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation of 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 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 notes.

1.2 Incoming Resources

Donations are recognised in the Year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the Charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift-aid is added to the value of the donations 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 the Polden Gospel Hall Trust is considered to be equal to market value which would be paid were the services formally procured. 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

Freehold Property

Tangible fixed assets 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

The Freehold Property at Showground Road, Bridgwater, is not depreciated except for some improvements thereto in 2019, which are depreciated over 3 years from 6th April 2021 on the straight line basis (previously at 25% per annum on the reducing balance basis). The overall realisable value is considered to be not less than book value.

Furniture, Fittings and Equipment 25% per annum – Reducing balance basis

1.6 Taxation

The Trust is a registered Charity and is not liable to United Kingdom taxation on charitable activities, provided Income falls within the Charitable exemptions and is spent on charitable purposes.

POLDEN GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023 (CONTINUED)

1. ACCOUNTING POLICIES (CONTINUED)

1.7 Funds

The General Unrestricted Fund is free for the Trustees to use for any purpose in furtherance of the Trust's charitable objects. A Designated Fund has also been established for which relevant figures are stated on page 7. This Fund was discontinued during the Year.

1.8 Going Concern

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

2. TANGIBLE FIXED ASSETS

This Comprises:-

	<u>Freehold Property</u>	<u>Improvement to Freehold Property</u>	<u>Furniture, Fittings and Equipment</u>	<u>Total</u>
	£	£	£	£
<u>COST</u>				
As at 06.04.2022	692,153	68,452	57,282	817,887
Additions in Year	0	0	13,832	13,832
Disposals at Cost	0	0	(1,856)	(1,856)
As at 05.04.2023	692,153	68,452	69,258	829,863
<u>DEPRECIATION</u>				
As at 06.04.2022	1,022	49,200	44,360	94,582
Charge for Year	222	9,626	6,224	16,072
As at 05.04.2023	1,244	58,826	50,584	110,654
<u>NET BOOK VALUE</u>				
As at 05.04.2023	690,909	9,626	18,674	719,209
As at 05.04.2022	691,131	19,252	12,922	723,305

The Freehold Property owned is at Showground Road, Bridgwater, Somerset for which the Land Registry title numbers are ST101131 and ST198720.

3. TRUSTEES' REMUNERATION AND EXPENSES

No Trustee received any remuneration or other benefits for services rendered in this year or the preceding year. Expenses incurred were reimbursed, if applicable, at cost, with no benefit whatsoever arising to the recipient.

4. EMPLOYEES

The Trust had No employees in this year or the preceding year.

5. VOLUNTEERS

The Trust relies on volunteers to carry out Management, Administration and certain Maintenance work.

6. INDEPENDENT EXAMINER'S FEES

These were:-

<u>Year to 05.04.2023</u>	<u>Year to 05.04.2022</u>
£	£
935	895

POLDEN GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023 (CONTINUED)

7. DONATED SERVICES

	Year to <u>05.04.2023</u> £	Year to <u>05.04.2022</u> £
To Taunton Vale Gospel Hall Trust (a charity with parallel objectives)		
- To acquire land for a potential Gospel Hall	89,727	0
- For Gospel Hall Running Costs	4,585	11,181
	94,312	11,181

8. RESOURCES EXPENDED

	<u>Year to 05.04.2023</u>			
	Meeting Hall Running <u>Costs</u> £	Other Charitable <u>Activities</u> £	<u>Total</u> £	Year to <u>05.04.2022</u> £
These were:-				
Direct Costs	45,623	113,294	158,917	50,727
Support Costs	1,760	1,175	2,935	1,830
Governance Costs	560	375	935	895
	47,943	114,844	162,787	53,452

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Unrestricted <u>Fund</u> £	Designated <u>Fund</u> £	Total <u>Funds</u> £
<u>AS AT 5TH APRIL 2023</u>			
Tangible Fixed Assets	719,209	0	719,209
Current Assets	183,304	0	183,304
Current Liabilities	(3,773)	0	(3,773)
Total Funds	898,740	0	898,740
<u>AS AT 5TH APRIL 2022</u>			
Tangible Fixed Assets	723,305	0	723,305
Current Assets	245,682	0	245,682
Current Liabilities	(1,574)	(616)	(2,190)
Total Funds	967,413	(616)	966,797

There were No Restricted Funds at any time in the 2 Years to 5th April 2023.

POLDEN GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2023 (CONTINUED)

10. MOVEMENTS IN FUNDS

	<u>Opening Balance</u> £	<u>Incoming Resources</u> £	<u>Resources Expended</u> £	<u>Closing Balance</u> £
<u>YEAR TO 5TH APRIL 2023</u>				
<u>Unrestricted Funds</u>				
General Fund	967,413	91,639	(160,312)	898,740
Designated Fund	(616)	3,091	(2,475)	0
Total Funds	966,797	94,730	(162,787)	898,740
<u>YEAR TO 5TH APRIL 2022</u>				
<u>Unrestricted Funds</u>				
General Fund	946,482	65,683	(44,752)	967,413
Designated Fund	884	7,200	(8,700)	(616)
Total Funds	947,366	72,883	(53,452)	966,797

There were No Restricted Funds at any time in the 2 Years to 5th April 2023.

11. POST BALANCE SHEET EVENTS; CAPITAL COMMITMENTS AND FUTURE PLANS

No significant Post Balance Sheet Events have arisen. The Trust has, however, committed itself in principle, to assisting the Taunton Value Gospel Hall Trust, which has parallel objectives, with funds towards a further Gospel Hall to be owned by that Trust, and for which a potential site has been found, subject to planning permission, and proposes to raise further funds for this purpose.

12. RELATED PARTY TRANSACTIONS

(a) Donations were received from Trustees and parties connected thereto, in the following totals:-

<u>Year to 05.04.2023</u>	<u>Year to 05.04.2022</u>
£	£
12,355	8,882

(b) Surplus Computer Equipment acquired in 2021/2022 was sold at its original cost of £810 in this year to Taylorwest a business in which Mr. Jonathan R. Taylor, a Trustee, is a participator. No other related party transactions have arisen in this year or the preceding year.

Polden Gospel Hall Trust

**Public Benefit and Outreach
Report**

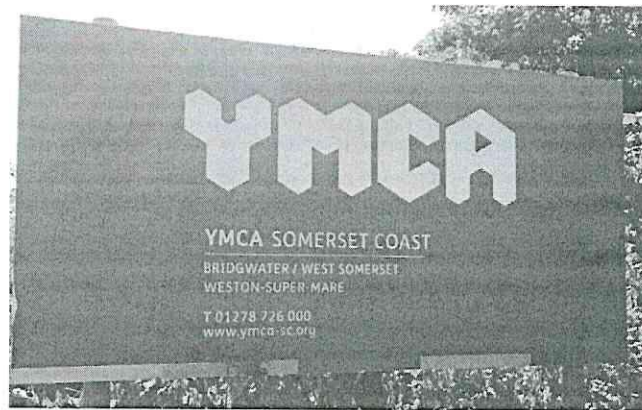
2022-2023

PGHT

POLDEN GOSPEL HALL TRUST

The Trust continues with its principal activity; to provide a facility for the coordination of 'outreach' work into the wider community.

The Trust has been able to re-commence some of its charitable activities and 'outreach' work with the reduction in the COVID-19 restrictions and has been actively engaged with the wider community through the street preaching and charitable work via a separate charity - the Rapid Relief Team, to name a couple. Members of the congregation are encouraged to participate in these activities and engage with the wider community.



Food donations to the homeless

The Trust makes regular donations of food to the homeless via the ARC and YMCA charities to support those in need.



Street preaching and tract distribution

With the lessening of COVID-19 and its restrictions, the street preaching recommenced in September 2022 and there have been approx. 100 street preachings held since then. The preachings are held in Bridgwater on a Monday, Wednesday and Friday, and are attended by preachers from the congregation. A number of gospel tracts are given out at each preaching to passers-by and those who listen.

Charitable work for the Rapid Relief Team (RRT)

Some of the members of the congregation assist the Rapid Relief Team, a separate charity, in their charitable work, such as helping families in need, supporting charitable sleep-outs and responding to emergencies. The following are events that the community has helped with this past year:

- Christmas food box donations, Early Bird Learning program & food box donations to Woolavington School for families in need.



- Avon & Somerset Police Support – RRT was called out to a reactive event in January but stood down once on site. The unused food from this event was then donated to Arc Inspired.

- Arc Inspired's Big Sleep Out event in June 2022 challenged participants to spend a night sleeping outside to raise awareness and funds for Arc and support those experiencing homelessness locally. RRT supported the event by providing a hot cooked breakfast.



The RRT also connected with the following persons of influence:

- Parish Councillor of Woolavington
- Head teacher of Woolavington Primary School
- The Avon & Somerset Police Large Incident Co-ordinator

Conclusion

The trustees are committed to continuing the spread of Christian Gospel in word and deed in line with the charitable purpose of our trust, and we would like to thank the members of our congregation who have used their time, talents and money to support the Polden Gospel Hall Trust in fulfilling its purpose.

POLDEN GOSPEL HALL TRUST

England & Wales - Charity number 1159120

Accounts

POLDEN GOSPEL HALL TRUST
Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 5th April 2022

POLDEN GOSPEL HALL TRUST
YEAR ENDED 5TH APRIL 2022

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POLDEN GOSPEL HALL TRUST
REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 5TH APRIL 2022

<u>CHARITY NAME</u>	Polden Gospel Hall Trust
<u>REGISTERED CHARITY NUMBER</u>	1159120
<u>TRUSTEES</u>	Mr. Jonathan R. Taylor (Chair) Mr. Marcus B.R. Mitchell Mr. Oliver T. Martin Mr. Thomas E. Martin Mr. Grant Mitchell
<u>TREASURER</u>	Mr. Thomas E. Martin
<u>PRINCIPAL ADDRESS</u>	C/O Mr. Thomas E. Martin, Broadleas, Haydon Lane, Taunton, Somerset, TA3 5AB.
<u>ACCOUNTANT AND INDEPENDENT EXAMINER</u>	Keith F. Pavey, Broadoak Accounting Services, 6 The Oaks, Wembdon Rise, Bridgwater, Somerset, TA6 7QL.
<u>BANKERS</u>	National Westminster Bank P.l.c., 89 High Street, Worle, Weston-super-Mare, BS23 1JW.

POLDEN 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 pages 9 - 10 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is controlled by a Deed of Trust, and constitutes an Unincorporated Charity.

Polden Gospel Hall Trust is constituted by a Deed of Trust dated 30th June 1982, subsequent amending Deeds, and most recently by a Deed of Variation dated 12th August 2014. The Trust was registered with the Charity Commission for England and Wales on 7th November 2014 under Charity Registration Number: 1159120.

Recruitment and Appointment of New Trustees

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, nor in the preceding financial year.

The Trust operates a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. 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 Charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with the Taunton Vale 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. Details of public benefit activities carried out by this Trust can be found in the separate appendix to this report.

POLDEN GOSPEL HALL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2022 (CONTINUED)

Main Activities and achievements

The Trust provides and maintains a Gospel Hall 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 their website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The Trust's main achievements this year have been to maintain the Gospel Hall pending the lifting of the Covid-19 restrictions as further stated below. It has also encouraged works by the congregation, as described below.

The Trustees have also established an Emergency Needs fund for the duration of the coronavirus 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.

Meetings

Meetings normally held at the Gospel hall 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 30 and 250 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 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.

With the commencement of lockdown restrictions in the UK, the Trust ceased using its Gospel Hall. During this year, restrictions were eased sufficiently to allow the congregation to use the Gospel Hall for the Lord's Supper (Communion) for a part of the time. Such use was conducted in a manner complying with Government guidance, and the Trust intends to continue using the Hall as it is safe to do so. This has amended for the time being the arrangements described under this heading.

Spreading the Gospel message and the life of a Christian

The Gospel Hall is 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 normally participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers and to be handed out to interested members of the public. Such preachings previously took place most weeks, but have been of necessity curtailed due to the pandemic, and will be fully resumed when conditions permit.

In addition, members of the congregation have made a donation of food boxes to local organisations for the homeless; and also Christmas, and 2022 food box donations to Woolavington School for families in need. An expansion of public benefit activities may be anticipated when the conditions of the pandemic ease.

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)

POLDEN GOSPEL HALL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2022 (CONTINUED)

Spreading the Gospel message and the life of a Christian (Continued)

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).

Volunteers

Polden Gospel Hall Trust relies on volunteers to carry out the management, administration and, where appropriate, general maintenance work. The Trust has no paid staff or paid Trustees.

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with complementary objectives. Gift aid is also claimed on relevant gifts.

Financial review

Financial position

In the Year ended 5th April 2022 the Trust had a surplus amounting to £20,931 of Incoming Resources against Resources Expended on General Fund (after Depreciation charged of £14,007); and a deficit of £1,500 on the Designated Fund. Total voluntary Income received this Year was £72,239 compared to £54,388 in the Year to 5th April 2021. Monies held on Bank Accounts at the year end totalled £235,993.

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. This is based on the charity's size and the level of financial commitments. The Trustees have a programme of raising further funds by way of donations and collections, and if necessary loans, in order to fund intended projects, including future plans as referred to below. The congregation is kept regularly informed of needs accordingly.

Free reserves at the year end were £243,492.

Plans for Future Periods

The Trust plans to continue all current activities, and expend public benefit activities as conditions permit.

It is committed to assisting the Taunton Gospel Hall Trust, which has parallel objectivities, with funds towards a further Gospel Hall to be owned by that Trust, and for which a potential site has been found, subject to planning permission. It would be aimed to raise in due course a further £200,000 approximately for that purpose.

As stated under "Meetings", the Trust intends to continue using the Hall as conditions permit. 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.

POLDEN GOSPEL HALL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2022 (CONTINUED)

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report 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, 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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records 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:

Trustee

Date:

 29-10-22

POLDEN GOSPEL HALL TRUST
THE INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2022

I report to the Trustees on my examination of the accounts of Polden Gospel Hall Trust for the year ended 5th April 2022, which are set out on pages 7 to 12, and on the Trustees' Report for the year comprising Pages 2 to 5.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

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



Keith F. Pavey,
 Broadoak Accounting Services,
 6 The Oaks,
 Wembdon Rise,
 Bridgwater,
 Somerset, TA6 7QL.

Date:..... 21. 09. 2022

POLDEN GOSPEL HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2022

<u>ALL ITEMS RELATE TO UNRESTRICTED FUNDS</u>	<u>Year to 05.04.2022</u>			<u>Year to</u>
	<u>General Fund</u>	<u>Designated Fund</u>	<u>Total</u>	<u>05.04.2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME FROM</u>				
Donations and Collections (Excl. Gift-Aided)	3,250	2,400	5,650	3,150
Contributions from the Congregation	37,714	4,800	42,514	50,270
Gift-Aid Donations	19,260		19,260	775
Tax Refunds on Gift-Aid	4,815		4,815	193
Interest Received	644		644	1,112
<u>TOTAL INCOMING RESOURCES</u>	<u>65,683</u>	<u>7,200</u>	<u>72,883</u>	<u>55,500</u>
<u>RESOURCES EXPENDED</u>				
<u>MEETING HALL RUNNING COSTS</u>				
Water and Sewerage	289		289	637
Light and Heat	5,811		5,811	6,403
Repairs and Renewals	4,395		4,395	1,067
Maintenance of Grounds	2,506		2,506	2,438
Equipment Hire	229		229	0
Telephone and Computer Costs	876		876	882
Insurance	1,659		1,659	1,393
Health and Safety	406		406	400
Professional Costs	35		35	156
Depreciation	14,007		14,007	13,180
	<u>30,213</u>		<u>30,213</u>	<u>26,556</u>
<u>OTHER CHARITABLE ACTIVITIES</u>				
Congregation Support	0	8,700	8,700	15,150
Gifted to Taunton Vale Gospel Hall Trust	11,181		11,181	15,299
Food for the Homeless	633		633	683
<u>GOVERNANCE AND SUPPORT COSTS</u>				
Accountancy and Independent Examiner	895		895	990
Professional Support	1,830		1,830	1,830
<u>TOTAL RESOURCES EXPENDED</u>	<u>44,752</u>	<u>8,700</u>	<u>53,452</u>	<u>60,508</u>
<u>NET SURPLUS(DEFICIT) FOR THE YEAR</u>	<u>20,931</u>	<u>(1,500)</u>	<u>19,431</u>	<u>(5,008)</u>
<u>TOTAL FUNDS BROUGHT FORWARD</u>	<u>946,482</u>	<u>884</u>	<u>947,366</u>	<u>952,374</u>
<u>TOTAL FUNDS CARRIED FORWARD</u>	<u>967,413</u>	<u>(616)</u>	<u>966,797</u>	<u>947,366</u>

The notes on pages 9 to 12 form a part of these Financial Statements. All of the above activities are classed as continuing and there are no gains or losses other than those included above.

POLDEN GOSPEL HALL TRUST
BALANCE SHEET AS AT 5TH APRIL 2022

	Notes	As at <u>05.04.2022</u>	As at <u>05.04.2021</u>
		£	£
<u>TANGIBLE FIXED ASSETS</u>	1.5 & 2		
Freehold Property at Cost			
- Hall at Showground Road, Bridgwater		691,131	691,205
- Improvements to above Hall		19,252	28,878
Furniture, Fittings and Equipment		<u>12,922</u>	<u>10,369</u>
<u>TOTAL FIXED ASSETS</u>		<u>723,305</u>	<u>730,452</u>
<u>CURRENT ASSETS</u>			
Debtors		5,009	194
Prepayments		1,542	989
Bank Accounts		235,993	215,867
Cash Awaiting Banking		3,138	2,871
		<u>245,682</u>	<u>219,921</u>
<u>LESS: CURRENT LIABILITIES – Due within One Year</u>			
Creditors		1,178	1,422
Accruals		1,012	1,585
		<u>2,190</u>	<u>3,007</u>
<u>NET CURRENT ASSETS</u>		<u>243,492</u>	<u>216,914</u>
<u>NET ASSETS</u>		<u>966,797</u>	<u>947,366</u>
Represented by:-			
<u>FUNDS – UNRESTRICTED FUNDS</u>	10		
General Fund		967,413	946,482
Designated Fund		(616)	884
		<u>966,797</u>	<u>947,366</u>
<u>Closing Balance</u>		<u>966,797</u>	<u>947,366</u>

The Unaudited Financial Statements were approved and authorised for issue by the Trustees of The Polden Gospel Hall Trust on the undermentioned date, and were signed on their behalf by


Trustee
29-10-22
Date

The Notes on Pages 9 to 12 form a part of these Financial Statements.

POLDEN GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of 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 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 notes.

1.2 Incoming Resources

Donations are recognised in the Year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the Charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift-aid is added to the value of the donations 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 the Polden Gospel Hall Trust is considered to be equal to market value which would be paid were the services formally procured. 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

Freehold Property

Tangible fixed assets 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

The Freehold Property at Showground Road, Bridgwater, is not depreciated except for some outside work in a preceding year, and some Improvements thereto in 2019, which are depreciated at 25% per annum on the reducing balance basis. The overall realisable value is considered to be not less than book value.

Furniture, Fittings and Equipment 25% per annum – Reducing balance basis

1.6 Taxation

The Trust is a registered Charity and is not liable to United Kingdom taxation on charitable activities, provided Income falls within the Charitable exemptions and is spent on charitable purposes.

POLDEN GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022 (CONTINUED)

1. ACCOUNTING POLICIES (CONTINUED)

1.7 Funds

The General Unrestricted Fund is free for the Trustees to use for any purpose in furtherance of the Trust's charitable objects. A Designated Fund has also been established for which relevant figures are stated on page 7. There are no funds restricted to specific purposes.

1.8 Going Concern

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

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. TANGIBLE FIXED ASSETS

This Comprises:-

	<u>Freehold Property</u>	<u>Improvement to Freehold Property</u>	<u>Furniture, Fittings and Equipment</u>	<u>Total</u>
	£	£	£	£
<u>COST</u>				
As at 06.04.2021	692,153	68,452	50,422	811,027
Additions in Year	0	0	9,943	9,943
Disposals at Cost	0	0	(3,083)	(3,083)
As at 05.04.2022	692,153	68,452	57,282	817,887
<u>DEPRECIATION</u>				
As at 06.04.2021	948	39,574	40,053	80,575
Charge for Year	74	9,626	4,307	14,007
As at 05.04.2022	1,022	49,200	44,360	94,582
<u>NET BOOK VALUE</u>				
As at 05.04.2022	691,131	19,252	12,922	723,305
As at 05.04.2021	691,205	28,878	10,369	730,452

The Freehold Property owned is at Showground Road, Bridgwater, Somerset for which the Land Registry title numbers are ST101131 and ST198720.

3. TRUSTEES' REMUNERATION AND EXPENSES

No Trustee received any remuneration or other benefits for services rendered in this year or the preceding year. Expenses incurred were reimbursed, if applicable, at cost, with no benefit whatsoever arising to the recipient.

4. EMPLOYEES

The Trust had No employees in this year or the preceding year.

5. VOLUNTEERS

The Trust relies on volunteers to carry out Management, Administration and certain Maintenance work.

6. INDEPENDENT EXAMINER'S FEES

	<u>Year to 05.04.2022</u>	<u>Year to 05.04.2021</u>
	£	£
These were:-	895	990

POLDEN GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022 (CONTINUED)

7. DONATED SERVICES

	<u>Year to</u> <u>05.04.2022</u>	<u>Year to</u> <u>05.04.2021</u>
	£	£
To Taunton Vale Gospel Hall Trust (a charity with parallel objectives)	11,181	15,299

8. RESOURCES EXPENDED

	<u>Year to 05.04.2022</u>			<u>Year to</u> <u>05.04.2021</u>
	<u>Meeting Hall</u> <u>Running</u> <u>Costs</u>	<u>Other</u> <u>Charitable</u> <u>Activities</u>	<u>Total</u>	<u>£</u>
	£	£	£	£
These were:-				
Direct Costs	30,213	20,514	50,727	57,688
Support Costs	1,330	500	1,830	1,830
Governance Costs	660	235	895	990
	32,203	21,249	53,452	60,508

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>General</u> <u>Unrestricted</u> <u>Fund</u>	<u>Designated</u> <u>Fund</u>	<u>Total</u> <u>Funds</u>
	£	£	£
<u>AS AT 5TH APRIL 2022</u>			
Tangible Fixed Assets	723,305	0	723,305
Current Assets	245,682	0	245,682
Current Liabilities	(1,574)	(616)	(2,190)
Total Funds	967,413	(616)	966,797
<u>AS AT 5TH APRIL 2021</u>			
Tangible Fixed Assets	730,452	0	730,452
Current Assets	218,812	1,109	219,921
Current Liabilities	(2,782)	(225)	(3,007)
Total Funds	946,482	884	947,366

There were No Restricted Funds at any time in the 2 Years to 5th April 2022.
The deficit on the Designated Fund is being met by a specific receipt on monies in 2022/2023.

POLDEN GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022 (CONTINUED)

10. MOVEMENTS IN FUNDS

	<u>Opening Balance</u> £	<u>Incoming Resources</u> £	<u>Resources Expended</u> £	<u>Closing Balance</u> £
<u>YEAR TO 5TH APRIL 2022</u>				
<u>Unrestricted Funds</u>				
General Fund	946,482	65,683	(44,752)	967,413
Designated Fund	884	7,200	(8,700)	(616)
Total Funds	947,366	72,883	(53,452)	966,797
<u>YEAR TO 5TH APRIL 2021</u>				
<u>Unrestricted Funds</u>				
General Fund	952,374	39,466	(45,358)	946,482
Designated Fund	0	16,034	(15,150)	884
Total Funds	952,374	55,500	(60,508)	947,366

There were No Restricted Funds at any time in the 2 Years to 5th April 2022.

11. POST BALANCE SHEET EVENTS; CAPITAL COMMITMENTS AND FUTURE PLANS

No significant Post Balance Sheet Events have arisen. The Trust has, however, committed itself in principle, to assisting the Taunton Value Gospel Hall Trust, which has parallel objectives, with funds towards a further Gospel Hall to be owned by that Trust, and for which a potential site has been found, subject to planning permission, and proposes to raise further funds for this purpose.

12. RELATED PARTY TRANSACTIONS

Donations were received from Trustees and parties connected thereto, in the following totals:-

<u>Year to</u> <u>05.04.2022</u>	<u>Year to</u> <u>05.04.2021</u>
£	£
8,882	819

Polden Gospel Hall Trust

Public Benefit and Outreach

2021-2022



One of the Trust's principal activities that furthers its objects is providing a facility for the coordination of 'outreach' work into the wider community.



We make regular food donations for the homeless charities via ARC and YMCA homeless organisations.

The Trust's activities have obviously been seriously impacted by the COVID-19 pandemic. The Trust has endeavoured to maintain its outreach activities as far as possible. This report includes some of the things we have been engaged in. Members of the congregation, acting under the direction of the trustees and with their full and active encouragement, have continued with the 'outreach' work which they have carried out for many years.

Gospel tracts and literature available to the Gospel Hall

The Trust maintains a display of the gospel tracts, literature and Bibles in the foyer of its principal Gospel Hall and this is being advertised on the Sign Board at the street entrance.

Street preaching's and tract distribution

During 2021/22 we have been unable to maintain the long standing committal to the open air preaching due to Covid related

restrictions. It is however our intentions to restart these preaching as soon as the permission is granted. In general, the street preaching is conducted twice a week near the Town bridge in Bridgwater and during the preaching gospel tracts are distributed. Preachers from the community regularly preach and it is our intention to restart this as soon as appropriate.

Contact and support

Some members if our congregation assisted the Rapid Relief Team charity the following work.

Christmas Food Box Donations to Woolavington School for Families in need.



We are open to further suggestions from the congregation which we will review and then put forward for approval at one of our regular trustee meetings.

POLDEN GOSPEL HALL TRUST

England & Wales - Charity number 1159120

Accounts

POLDEN GOSPEL HALL TRUST
Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 5th April 2021

POLDEN GOSPEL HALL TRUST
YEAR ENDED 5TH APRIL 2021

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POLDEN GOSPEL HALL TRUST
REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 5TH APRIL 2021

<u>CHARITY NAME</u>	Polden Gospel Hall Trust
<u>REGISTERED CHARITY NUMBER</u>	1159120
<u>TRUSTEES</u>	Mr. Jonathan R. Taylor (Chair) Mr. Marcus B.R. Mitchell Mr. Oliver T. Martin Mr. Thomas E. Martin Mr. Grant Mitchell
<u>TREASURER</u>	Mr. Thomas E. Martin
<u>PRINCIPAL ADDRESS</u>	C/O Mr. Thomas E. Martin, Broadleas, Haydon Lane, Taunton, Somerset, TA3 5AB.
<u>ACCOUNTANT AND INDEPENDENT EXAMINER</u>	Keith F. Pavey, Broadoak Accounting Services, 6 The Oaks, Wembdon Rise, Bridgwater, Somerset, TA6 7QL.
<u>BANKERS</u>	National Westminster Bank P.l.c., 89 High Street, Worle, Weston-super-Mare, BS23 1JW.

POLDEN 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 pages 9 - 10 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is controlled by a Deed of Trust, and constitutes an Unincorporated Charity.

Polden Gospel Hall Trust is constituted by a Deed of Trust dated 30th June 1982, subsequent amending Deeds, and most recently by a Deed of Variation dated 12th August 2014. The Trust was registered with the Charity Commission for England and Wales on 7th November 2014 under Charity Registration Number: 1159120.

Recruitment and Appointment of New Trustees

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, nor in the preceding financial year.

The Trust operates a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. 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 Charities with a view to pooling experience considered useful in pursuing the objects of the Charity, including those of the Taunton Vale Gospel Hall Trust, which has parallel objectives in the area.

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.

POLDEN GOSPEL HALL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2021 (CONTINUED)

Main Activities and achievements

The Trust provides and maintains a Gospel Hall 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 their website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The Trust's main achievements this year have been to maintain the Gospel Hall pending the lifting of the Covid-19 restrictions as further stated below. It has also encouraged works by the congregation, as described below.

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.

Meetings

Meetings normally held at the Gospel hall include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 40 and 390 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 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 hall and visitors are free to help themselves.

As stated further in this Report, the use of the Hall has been temporarily suspended from 18th March 2020, due to the Covid-19 pandemic, with consequent amendment for the time being of arrangements described under this heading.

Spreading the Gospel message and the life of a Christian

The Gospel Hall is 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 normally participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers and to be handed out to interested members of the public. Such preachings previously took place most weeks, but have been of necessity curtailed due to the pandemic, and will be fully resumed when conditions permit.

In addition, members of the congregation have made a donation of food boxes to a local Y.M.C.A. Group to assist with persons in need. An expansion of public benefit activities may be anticipated when the conditions from the pandemic ease.

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).

POLDEN GOSPEL HALL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2021 (CONTINUED)

Spreading the Gospel message and the life of a Christian (Continued)

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).

Volunteers

Polden Gospel Hall Trust relies on volunteers to carry out the management, administration and, where appropriate, general maintenance work. The Trust has no paid staff or paid Trustees.

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with complementary objectives. Gift aid is also claimed on relevant gifts.

Financial review

Financial position

In the Year ended 5th April 2021 the Trust had a deficit amounting to £5,892 of Incoming Resources against Resources Expended on General Fund (after Depreciation charged of £13,180); and a surplus of £884 on the Designated Fund. Total voluntary Income received this Year was £54,388 compared to £56,466 in the Year to 5th April 2020. Monies held on Bank Accounts at the year end totalled £215,867.

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. This is based on the charity's size and the level of financial commitments. The Trustees have a programme of raising further funds by way of donations and collections, and if necessary loans, in order to fund intended projects, and to facilitate repayment of existing lending. The congregation is kept regularly informed of needs accordingly. The aim is to increase overall funds for the purpose stated below.

Free reserves at the year end were £216,914.

Plans for Future Periods

The Trust is committed to maintain the Gospel Hall which it operates. It will also recommence public benefit activities and the support of Rapid Relief team activities, as the Covid-19 pandemic eases.

When a suitable site may be located, it also intends to assist the Taunton Vale Gospel Hall Trust with funds towards a further Gospel Hall to be owned by that Trust, and would aim to raise in due course a further £200,00 approximately for that purpose.

From 18th March 2020, Polden Gospel Hall Trust ceased using the Hall, which it operates. This was 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 the Gospel Hall 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.

POLDEN GOSPEL HALL TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2021 (CONTINUED)

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed require the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those Financial Statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

All transactions have been reviewed and approved by two Trustees.

On behalf of the board:

Trustee



Date:

3rd October 2021

POLDEN GOSPEL HALL TRUST
THE INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2021

I report to the Trustees on my examination of the accounts of Polden Gospel Hall Trust for the year ended 5th April 2021, which are set out on pages 7 to 12, and on the Trustees' Report for the year comprising Pages 2 to 5.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

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



Keith F. Pavey,
 Broadoak Accounting Services,
 6 The Oaks,
 Wembdon Rise,
 Bridgwater,
 Somerset, TA6 7QL.

Date:..... 28TH SEPTEMBER 2021

POLDEN GOSPEL HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2021

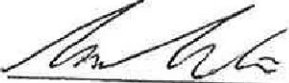
<u>ALL ITEMS RELATE TO UNRESTRICTED FUNDS</u>	<u>Year to 05.04.2021</u>			<u>Year to</u>
	<u>General</u>	<u>Designated</u>	<u>Total</u>	<u>05.04.2020</u>
	<u>Fund</u>	<u>Fund</u>		<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME FROM</u>				
Donations and Collections (Excl. Gift-Aided)	0	3,150	3,150	4,110
Contributions from the Congregation	37,573	12,697	50,270	32,468
Gift-Aid Donations	625	150	775	15,565
Tax Refunds on Gift-Aid	156	37	193	3,891
Payroll Giving	0		0	75
Sundry Income	0		0	357
Interest Received	1,112		1,112	1,337
<u>TOTAL INCOMING RESOURCES</u>	<u>39,466</u>	<u>16,034</u>	<u>55,500</u>	<u>57,803</u>
<u>RESOURCES EXPENDED</u>				
<u>MEETING HALL RUNNING COSTS</u>				
Water and Sewerage	637		637	265
Light and Heat	6,403		6,403	7,463
Repairs and Renewals	1,067		1,067	8,467
Maintenance of Grounds	2,438		2,438	13,065
Cleaning and Consumables	0		0	1,882
Telephone and Computer Costs	882		882	794
Insurance	1,393		1,393	1,330
Health and Safety	400		400	1,890
Professional Costs	156		156	0
Sundry	0		0	96
Depreciation	13,180		13,180	17,574
	<u>26,556</u>		<u>26,556</u>	<u>52,826</u>
<u>OTHER CHARITABLE ACTIVITIES</u>				
Congregation Support	0	15,150	15,150	0
Gifted to Taunton Vale Gospel Hall Trust	15,299		15,299	21,359
Gifted to Other Gospel Hall Trusts	0		0	7,852
Food for the Homeless	683		683	249
<u>GOVERNANCE AND SUPPORT COSTS</u>				
Accountancy and Independent Examiner	990		990	1,584
Professional Support	1,830		1,830	1,782
<u>TOTAL RESOURCES EXPENDED</u>	<u>45,348</u>	<u>15,150</u>	<u>60,508</u>	<u>85,652</u>
<u>NET SURPLUS(DEFICIT) FOR THE YEAR</u>	<u>(5,892)</u>	<u>884</u>	<u>(5,008)</u>	<u>(27,849)</u>
<u>TOTAL FUNDS BROUGHT FORWARD</u>	<u>952,374</u>	<u>0</u>	<u>952,374</u>	<u>980,223</u>
<u>TOTAL FUNDS CARRIED FORWARD</u>	<u>946,482</u>	<u>884</u>	<u>947,366</u>	<u>952,374</u>

The notes on pages 9 to 12 form a part of these Financial Statements. All of the above activities are classed as continuing and there are no gains or losses other than those included above.

POLDEN GOSPEL HALL TRUST
BALANCE SHEET AS AT 5TH APRIL 2021

	Notes	As at <u>05.04.2021</u> £	As at <u>05.04.2020</u> £
<u>TANGIBLE FIXED ASSETS</u>	1.5 & 2		
Freehold Property at Cost			
- Hall at Showground Road, Bridgwater		691,205	691,303
- Improvements to above Hall		28,878	38,504
Furniture, Fittings and Equipment		<u>10,369</u>	<u>13,825</u>
<u>TOTAL FIXED ASSETS</u>		<u>730,452</u>	<u>743,632</u>
<u>CURRENT ASSETS</u>			
Debtors		194	3,891
Prepayments		989	872
Bank Accounts		215,867	205,753
Cash Awaiting Banking		2,871	3,348
		<u>219,921</u>	<u>213,864</u>
<u>LESS: CURRENT LIABILITIES – Due within One Year</u>			
Creditors		1,422	3,210
Accruals		1,585	1,912
		<u>3,007</u>	<u>5,122</u>
<u>NET CURRENT ASSETS</u>		<u>216,914</u>	<u>208,742</u>
<u>NET ASSETS</u>		<u>947,366</u>	<u>952,374</u>
Represented by:-			
<u>FUNDS – UNRESTRICTED FUNDS</u>	10		
General Fund		946,482	952,374
Designated Fund		884	0
		<u>947,366</u>	<u>952,374</u>
<u>Closing Balance</u>		<u>947,366</u>	<u>952,374</u>

The Unaudited Financial Statements were approved and authorised for issue by the Trustees of The Polden Gospel Hall Trust on the undermentioned date, and were signed on their behalf by

 THOMAS MARTIN Trustee 3rd October 2021 Date

The Notes on Pages 9 to 12 form a part of these Financial Statements.

POLDEN GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021

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 16th 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 Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2 Incoming Resources

Donations are recognised in the Year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the Charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift-aid is added to the value of the donations 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 Polden Gospel Hall Trust is considered to be equal to market value which would be paid were the services formally procured. 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

Freehold Property

Tangible Fixed Assets 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

The Freehold Property at Showground Road, Bridgwater, is not depreciated except for some outside work in a preceding year, and some Improvements thereto in 2019, which are depreciated at 25% per annum on the reducing balance basis. The overall realisable value is considered to be not less than book value.

Furniture, Fittings and Equipment 25% per annum – Reducing balance basis

1.6 Taxation

The Trust is a registered Charity and is not liable to United Kingdom taxation on charitable activities, provided Income falls within the Charitable exemptions and is spent on charitable purposes.

POLDEN GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021 (CONTINUED)

1. ACCOUNTING POLICIES (CONTINUED)

1.7 Funds

The General Unrestricted Fund is free for the Trustees to use for any purpose in furtherance of the Trust's charitable objects. A Designated Fund has also been established for which relevant figures are stated on page 7. There are no funds restricted to specific purposes.

1.8 Going Concern

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

From 18th March 2020, the Trust temporarily ceased using the Gospel Halls which is 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. TANGIBLE FIXED ASSETS

This Comprises:-

	<u>Freehold Property</u> £	<u>Improvement to Freehold Property</u> £	<u>Furniture, Fittings and Equipment</u> £	<u>Total</u> £
<u>COST</u>				
As at 06.04.2020 and As at 05.04.2021	692,153	68,452	50,422	811,027
<u>DEPRECIATION</u>				
As at 06.04.2020	850	29,948	36,597	67,395
Charge for Year	98	9,626	3,456	13,180
As at 05.04.2021	948	39,574	40,053	80,575
<u>NET BOOK VALUE</u>				
As at 05.04.2021	691,205	28,878	10,369	730,452
As at 05.04.2020	691,303	38,504	13,825	743,632

The Freehold Property owned is at Showground Road, Bridgwater, Somerset for which the Land Registry title numbers are ST101131 and ST198720.

3. TRUSTEES' REMUNERATION AND EXPENSES

No Trustee received any remuneration or other benefits for services rendered in this year or the preceding year. Expenses incurred were reimbursed, if applicable, at cost, with no benefit whatsoever arising to the recipient.

4. EMPLOYEES

The Trust had No employees in this year or the preceding year.

5. VOLUNTEERS

The Trust relies on volunteers to carry out Management, Administration and certain Maintenance work.

6. INDEPENDENT EXAMINER'S FEES

	<u>Year to 05.04.2021</u> £	<u>Year to 05.04.2020</u> £
These were:-	990	594

POLDEN GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021 (CONTINUED)

7. DONATED SERVICES

	<u>Year to</u> <u>05.04.2021</u>	<u>Year to</u> <u>05.04.2020</u>
	£	£
To Taunton Vale Gospel Hall Trust (a charity with parallel objectives)	15,299	21,359
To Other Gospel Hall Trusts	0	7,852
	<hr/> 15,299	<hr/> 29,211

8. RESOURCES EXPENDED

	<u>Year to 05.04.2021</u>			<u>Year to</u> <u>05.04.2020</u>
	<u>Meeting Hall</u> <u>Running</u> <u>Costs</u>	<u>Other</u> <u>Charitable</u> <u>Activities</u>	<u>Total</u>	£
	£	£	£	£
These were:-				
Direct Costs	26,556	31,132	57,688	82,286
Support Costs	1,330	500	1,830	1,782
Governance Costs	730	260	990	1,584
	<hr/> 28,616	<hr/> 31,892	<hr/> 60,508	<hr/> 85,652

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>General</u> <u>Unrestricted</u> <u>Fund</u>	<u>Designated</u> <u>Fund</u>	<u>Total</u> <u>Funds</u>
	£	£	£
<u>AS AT 5TH APRIL 2021</u>			
Tangible Fixed Assets	730,452	0	730,452
Current Assets	218,812	1,109	219,921
Current Liabilities	(2,782)	(225)	(3,007)
Total Funds	<hr/> 946,482	<hr/> 884	<hr/> 947,366
 <u>AS AT 5TH APRIL 2020</u>			
Tangible Fixed Assets	743,632		743,632
Current Assets	213,864		213,864
Current Liabilities	(5,122)		(5,122)
Total Funds	<hr/> 952,374		<hr/> 952,374

There were No Designated Funds at 5th April 2020.

There were No Restricted Funds at any time in the 2 Years to 5th April 2021.

POLDEN GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021 (CONTINUED)

10. MOVEMENTS IN FUNDS

	<u>Opening Balance</u> £	<u>Incoming Resources</u> £	<u>Resources Expended</u> £	<u>Closing Balance</u> £
<u>YEAR TO 5TH APRIL 2021</u>				
<u>Unrestricted Funds</u>				
General Fund	952,374	39,466	(45,358)	946,482
Designated Fund	0	16,034	(15,150)	884
Total Funds	952,374	55,500	(60,508)	947,366
<u>YEAR TO 5TH APRIL 2020</u>				
<u>Unrestricted Funds</u>				
General Fund	980,223	57,803	(85,652)	952,374
Total Funds	980,223	57,803	(85,652)	952,374

There were No Designated Funds in the Year to 5th April 2020.

There were No Restricted Funds at any time in the 2 Years to 5th April 2021.

11. POST BALANCE SHEET EVENTS; CAPITAL COMMITMENTS AND FUTURE PLANS

No significant Post Balance Sheet Events have arisen, and no Capital Commitments have been entered into.

12. RELATED PARTY TRANSACTIONS

Donations were received from Trustees and parties connected thereto, in the following totals:-

<u>Year to</u> <u>05.04.2021</u>	<u>Year to</u> <u>05.04.2020</u>
£	£
819	5,870
<hr/>	<hr/>