

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:

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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

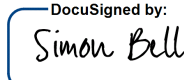
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

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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**

		Unrestricted funds	Designated funds	Total funds 2024	Total funds 2023
	Notes	£	£	£	£
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

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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 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
	<u>40,022</u>	<u>7,488</u>	<u>47,510</u>

<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
	<u>45,623</u>	<u>22,852</u>	<u>68,475</u>

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	968,137	0	0	968,137

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	898,740	0	0	898,740

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	898,740	129,882	(60,485)	0	968,137

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

		Unrestricted funds	Designated funds	Total funds 2023
	Notes	£	£	£
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.