

WINCHESTER GOSPEL HALL TRUST

England & Wales · Charity number 1159128

Details

Status Registered

Legal form Trust

Registered 2014-11-07

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

Contact

Address Brethren's Meeting Room
Park Road
Winchester
Hampshire
SO22 6AA

Phone 01962849961

Email enquiries.winchestergospelhall@gmail.com

Activities

Objects: (A) THE ADVANCEMENT OF THE CHRISTIAN RELIGION FOR THE PUBLIC BENEFIT INCLUDING BY THE CARRYING ON OF THE SERVICE OF GOD IN ACCORDANCE WITH THE OLD AND NEW TESTAMENTS OF THE HOLY BIBLE AS FOLLOWED BY THOSE CHRISTIANS FORMING PART OF A WORLDWIDE FELLOWSHIP KNOWN AS THE "PLYMOUTH BRETHREN CHRISTIAN CHURCH" (THE "BRETHREN") WHOSE CORE DOCTRINE IS SUMMARISED IN SCHEDULE 1 TO THIS DEED AND WHOSE PROPER PRACTICES IN FURTHERANCE OF SOME ASPECTS OF THAT CORE DOCTRINE ARE SUMMARISED IN SCHEDULE 2 TO THIS DEED; AND (B) ANY OTHER CHARITABLE PURPOSES CONNECTED WITH BRETHREN.

Activities: .

Classification

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

Geography

- **Area of benefit:** HAMPSHIRE
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£314,247	£156,260	-	-
2024-04-05	£187,146	£116,992	-	-
2023-04-05	£189,141	£84,230	-	-
2022-04-05	£224,668	£63,957	-	-
2021-04-05	£164,350	£44,185	-	-

Trustees

Name	Role	Appointed
Bradley Ken Lockett-Ford		2024-09-25
DOUGLAS GHINN		2022-02-11
Darren Gill		2022-02-11
LYNDON HOLMES		2022-02-11
MAXIM JODY MORTON		2022-02-11

Accounts

Trustees Report & Unaudited Financial Statements

Winchester Gospel Hall Trust
For the year ended 5 April 2025

Contents

3	Legal and Administrative Information
4	Report of the Trustees
8	Report of the Independent Examiner
9	Statement of Financial Activities
10	Balance Sheet
11	Notes forming part of the Financial Statements
15	Resources Expended
16	Analysis of Net Assets - Current year
17	Analysis of Net Assets - Prior Year
18	Movement in Funds - Current Year
19	Movement in Funds - Prior Year
20	Comparative Statement of Financial Activities

Legal and Administrative Information

Winchester Gospel Hall Trust For the year ended 5 April 2025

Charity Name:

Winchester Gospel Hall Trust

Registered Charity Number:

1159128

Trustees:

D Gill (Chair)

D Ghinn

MJ Morton

L Holmes

GC Dible (resigned 25th September 2024)

BK Lockett-Ford (appointed 25th September 2024)

Treasurer:

D Ghinn

Independent Examiner:

Sandra Thurgood
FCCA FMAAT FBA BSc
3 Dells Lane
Biggleswade
Bedfordshire
SG18 8LP

Accountant:

Oldfield Advisory LLP
1120 Elliot Court
Herald Avenue
Coventry
CV5 6UB

Bankers:

Lloyds Bank
49 High Street
Winchester
SO23 9BU
Scottish Widows
67 Morrison Street
Edinburgh
EH3 8YJ

Report of the Trustees

Winchester Gospel Hall Trust 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 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 17 July 1982, most recently amended by Deed of Variation dated 19 August 2014. The trust was registered with the Charity Commission for England and Wales on 07 November 2014 under Charity Registration Number: 1159128

Recruitment and appointment of new Trustees

The Trustees who have 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.

The Trust operates three Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider Network

The Trustees maintain informal links with Trustees of similar charities with a view to pooling experience considered useful in pursuing the objects of the Trust.

Risk Management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems 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 Winchester Gospel Hall Trust can be found in the separate appendix to this report.

Main activities and achievements

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

During the year, the trust secured land for a the construction of a new hall. The trust also successfully worked through the process of securing planning permission for the development of such a hall. Further details of the community outreach undertaken by the trust can be found in the separate appendix to this report

Plans for future periods

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

The trust intends to begin work on the construction of a new hall in the near future

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 40 and 300 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the halls and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

Members of the congregation participate in a programme of street preaching where 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).
- 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

In the year ended 5 April 2025 the Trust had a surplus of incoming resources over resources expended.

Total voluntary income received this year was £312,436 compared to £182,016 in the previous year.

All funds held were unrestricted funds.

Reserves Policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation. The trust had been building up reserves until 2024 to enable the purchase of a new property to be used as a gospel hall. This property was purchased during the year, and the trust used a significant portion of the reserves to do so. The trust still holds elevated reserves as it anticipates incurring further costs for the construction of the gospel hall.

Free Reserves at the year end were £290,045 (2024: £478,344)

Statement of Trustees Responsibilities

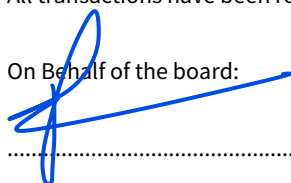
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records 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:



.....
Douglass Ghinn (Trustee)

9/01/2026

.....
Date

Report of the Independent Examiner

Winchester Gospel Hall Trust For the year ended 5 April 2025

I report to the trustees on my examination of the accounts of the Winchester Gospel Hall Trust for the year ended 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').

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

Basis of Independent Examiner's 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 of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

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

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

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

.....

Sandra Thurgood
FCCA FMAAT FBA BSc
3 Dells Lane
Biggleswade
Bedfordshire
SG18 8LP

8 July 2025

Statement of Financial Activities

Winchester Gospel Hall Trust

For the year ended 5 April 2025

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025	TOTAL FUNDS 2024
Income and endowments:					
Donations and Legacies:					
Contributions from the Congregation	137,964	-	-	137,964	91,366
Gift Aid Donations	43,050	-	-	43,050	49,720
Income Tax refunds	12,930	-	-	12,930	12,430
Grants Received (note 4)	59,257	-	-	59,257	-
Congregation Support	59,234	-	-	59,234	28,500
Investments					
Interest Received	1,811	-	-	1,811	5,130
Total Income and endowments:	314,247	-	-	314,247	187,146
Expenditure:					
Running Meeting Rooms (note 8)	153,860	2,400	-	156,260	117,292
Congregation Support (note 8)	-	-	-	-	(300)
Total Expenditure:	153,860	2,400	-	156,260	116,992
Net Income/(Expenditure)	160,387	(2,400)	-	157,987	70,154
Net Movement In Funds	160,387	(2,400)	-	157,987	70,154
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025	TOTAL FUNDS 2024
Reconciliation of funds (note 10)					
Total Funds brought forward	2,582,878	2,400	-	2,585,278	2,515,124
Net movement in funds	160,387	(2,400)	-	157,987	70,154
Total Funds carried forward	2,743,266	-	-	2,743,266	2,585,278

The notes on page 11 - 20 form part of these financial statements.

Balance Sheet

Winchester Gospel Hall Trust As at 5 April 2025

	2025	2024
Fixed Assets		
Tangible assets (note 5)	2,453,221	2,106,934
Total Fixed Assets	2,453,221	2,106,934
Current assets		
Prepayments and accrued income	27,431	29,748
Cash at bank and in hand	269,252	479,289
Total Current assets	296,683	509,037
Creditors: amounts falling due within one year		
Accruals and deferred income	6,638	3,193
Other creditors	-	27,500
Total Creditors: amounts falling due within one year	6,638	30,693
Net current assets/(liabilities)	290,045	478,344
Total assets less current liabilities	2,743,266	2,585,278
Net Assets	2,743,266	2,585,278
Funds (note 9)		
Unrestricted funds	2,743,266	2,585,278
Total Funds	2,743,266	2,585,278

The unaudited financial statements were approved and authorised for issue by the Trustees of Winchester Gospel Hall Trust onand were signed on its behalf by:

.....

Douglass Ghinn (Trustee)

The notes on pages 11 - 20 form part of these financial statements.

Notes forming part of the Financial Statements

Winchester Gospel Hall Trust

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 Winchester Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £100) 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 buildings	2% straight line
Property improvements	2% straight line
Fixtures and Fittings	10% straight line
Computer Equipment	10% straight line

Plant and Machinery	10% straight line
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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.

1.9 Going Concern

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

1.10 Significant estimates and judgements

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2. TRUSTEES' REMUNERATION AND EXPENSES

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2024: none)

3. WAGES AND SALARIES

There are no employees (2024: none)

4. Grants

2025

2024

Grants:

Grants Received from:

Grants from Bedford GHT	50,880	-
Grants from Harrow GHT	8,377	-
Total Grants Received:	59,257	-

5. Tangible Fixed Assets

Cost	Park Road, Winchester - Land and Buildings	Northington Lane - Land and Buildings	South Wonston - Land and Buildings	Darvill Road - Land and Buildings	Fixtures and Fittings
At 6 April 2024	166,244	1,982,386	103,770	3,380	15,555
Additions		1,670		372,649	832
Disposals					
At 5 April 2025	166,244	1,984,055	103,770	376,030	16,387
Depreciation					
At 6 April 2024	32,604	133,195	131	108	4,222
Current Year Depreciation	3,325	27,530	22	4,653	1,638
Eliminated on disposals					
At 5 April 2025	35,929	160,725	154	4,882	5,860
Net Book Value					
At 5 April 2025	130,316	1,823,330	103,616	384,648	10,527
At 5 April 2024	133,640	1,849,191	103,638	3,272	11,333

Cost	Computer Equipment	Plant and Machinery	Totals
At 6 April 2024	5,663	1,020	2,278,018
Additions	1,083	8,656	384,891
Disposals			
At 5 April 2025	6,747	9,676	2,662,909
Depreciation			
At 6 April 2024	728	96	171,084
Current Year Depreciation	590	846	38,604

Eliminated on disposals			
At 5 April 2025	1,318	941	209,808
Net Book Value			
At 5 April 2025	5,429	8,735	2,453,221
At 5 April 2024	4,935	924	2,106,934

Land registry titles of the above property held are Northington Lane: HP569828

South Wonston: HP812017

Park Road: HP870936

Darvill Road: SH49857.

6. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £24,625 (2024: £24,185) were received.

7. VOLUNTEERS

Winchester 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.

Resources Expended

Winchester Gospel Hall Trust For the year ended 5 April 2025

8. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2025	TOTAL COSTS 2024
Direct Costs				
Premises costs - repairs and maintenance	15,747	-	15,747	10,923
Premises costs - heat, light and power	33,991	-	33,991	37,652
Telephone	2,801	-	2,801	2,486
Health and Safety	5,595	-	5,595	2,980
Legal and professional	2,951	-	2,951	11,620
Bank charges	15	-	15	-
Congregation Support	-	-	-	(300)
Public outreach expenses	312	-	312	185
Special meeting costs	42,753	2,400	45,153	13,315
Depreciation	38,604	-	38,604	32,722
Insurance	8,319	-	8,319	3,333
Governance	2,772	-	2,772	2,076
Total Direct Costs	153,860	2,400	156,260	116,992

Governance costs include £180 (prior year: £180) in respect of independent examiners fees.

Analysis of Net Assets - Current year

Winchester Gospel Hall Trust

For the year ended 5 April 2025

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

9.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
Funds				
Tangible Fixed Assets	2,453,221	-	-	2,453,221
Current Assets	296,683	-	-	296,683
Current Liabilities	(6,638)	-	-	(6,638)
Total Funds	2,743,266	-	-	2,743,266

Analysis of Net Assets - Prior Year

Winchester Gospel Hall Trust
For the year ended 5 April 2025

9.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Funds				
Tangible Fixed Assets	2,453,221	-	-	2,106,934
Current Assets	296,683	-	-	509,037
Current Liabilities	(6,638)	-	-	(30,693)
Total Funds	2,743,266	-	-	2,585,278

Movement in Funds - Current Year

Winchester Gospel Hall Trust For the year ended 5 April 2025

10. Movement in Funds

10.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
Movement in Funds				
Total funds brought forward	2,582,878	2,400	-	2,585,278
Incoming resources	314,247	-	-	314,247
Resources expended	(153,860)	(2,400)	-	(156,260)
Total funds carried forward	2,743,266	-	-	2,743,266

Movement in Funds - Prior Year

Winchester Gospel Hall Trust For the year ended 5 April 2025

10. Movement in Funds

10.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
Movement in Funds				
Total funds brought forward	2,513,024	2,100	-	2,515,124
Incoming resources	187,146	-	-	187,146
Resources expended	(117,292)	300	-	(116,992)
Total funds carried forward	2,582,878	2,400	-	2,585,278

Comparative Statement of Financial Activities

Winchester Gospel Hall Trust For the year ended 5 April 2025

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2024
Income and endowments:			
Donations and Legacies:			
Contributions from the Congregation	91,366	-	91,366
Gift Aid Donations	49,720	-	49,720
Income Tax refunds	12,430	-	12,430
Congregation Support	28,500	-	28,500
Investments			
Interest Received	5,130	-	5,130
Total Income and endowments:	187,146	-	187,146
Expenditure:			
Running Meeting Rooms (note 9)	117,292	-	117,292
Congregation Support (note 9)	-	(300)	(300)
Total Expenditure:	117,292	(300)	116,992
Net Income/(Expenditure)	69,854	300	70,154
Net Movement In Funds	69,854	300	70,154
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2024
Reconciliation of funds (note 11)			
Total Funds brought forward	2,513,024	2,100	2,515,124
Net movement in funds	69,854	300	70,154
Total Funds carried forward	2,582,878	2,400	2,585,278

WINCHESTER GOSPEL HALL TRUST

England & Wales - Charity number 1159128

Accounts

Trustees Report & Unaudited Financial Statements

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Charity Name:

Winchester Gospel Hall Trust

Registered Charity Number:

1159128

Trustees:

D Gill (Chair)

D Ghinn

MJ Morton

L Holmes

GC Dible (resigned 25th September 2024)

BK Lockett-Ford (appointed 25th September 2024)

Treasurer:

D Ghinn

Independent Examiner:

Lloyd Tunley
Oldfield Advisory LLP
1120 Elliot Court
Herald Avenue
Coventry
CV5 6UB

Accountant:

Oldfield Advisory LLP
1120 Elliot Court
Herald Avenue
Coventry
CV5 6UB

Bankers:

Lloyds Bank
49 High Street
Winchester
SO23 9BU
Scottish Widows
67 Morrison Street
Edinburgh
EH3 8YJ

Report of the Trustees

Winchester Gospel Hall Trust 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 and comply with the Trust Deed and applicable law.

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Recruitment and appointment of new Trustees

The Trustees who have 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.

The Trust operates three Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider Network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity.

Risk Management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems 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 Winchester Gospel Hall Trust can be found in the separate appendix to this report.

Main activities and achievements

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

Plans for future periods

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

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 40 and 300 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the halls and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

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

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).
- 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

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 £182,016 compared to £188,477 in the previous year.,

All funds held were unrestricted funds.

Reserves Policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation. The trust is building up reserves in 2024 and since the year end used these reserves to purchase another property to be used as a gospel hall.

Free Reserves at the year end were £478,344 (2023: £418,968).

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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records 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:

.....

Douglass Ghinn (Trustee)

.....

Date

Report of the Independent Examiner

Winchester Gospel Hall Trust

For the year ended 5 April 2024

I report to the trustees on my examination of the accounts of the Winchester Gospel Hall Trust for the year ended 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').

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

Basis of Independent Examiner's 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 of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

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

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

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

.....
Lloyd Tunley
Oldfield Advisory LLP
1120 Elliot Court
Herald Avenue
Coventry
CV5 6UB

18 December 2024

Statement of Financial Activities

Winchester Gospel Hall Trust

For the year ended 5 April 2024

	UNRESTRICTED	DESIGNATED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Income and endowments:				
Donations and Legacies:				
Contributions from the Congregation	91,366	-	91,366	91,541
Gift Aid Donations	49,720	-	49,720	57,561
Income Tax refunds	12,430	-	12,430	14,017
Congregation Support	28,500	-	28,500	25,358
Investments				
Interest Received	5,130	-	5,130	664
Total Income and endowments:	187,146	-	187,146	189,141
Expenditure:				
Running Meeting Rooms (note 7)	117,292	-	117,292	83,930
Congregation Support (note 7)	-	(300)	(300)	300
Total Expenditure:	117,292	(300)	116,992	84,230
Net Income/(Expenditure)	69,854	300	70,154	104,910
Net Movement In Funds	69,854	300	70,154	104,910
	UNRESTRICTED	DESIGNATED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Reconciliation of funds (note 9)				
Total Funds brought forward	2,513,024	2,100	2,515,124	2,410,213
Net movement in funds	69,854	300	70,154	104,910
Total Funds carried forward	2,582,878	2,400	2,585,278	2,515,124

The notes on page 11 - 18 form part of these financial statements.

Balance Sheet

Winchester Gospel Hall Trust As at 5 April 2024

	2024	2023
Fixed Assets		
Tangible assets (note 4)	2,106,934	2,123,656
Total Fixed Assets	2,106,934	2,123,656
Current assets		
Prepayments and accrued income	29,748	16,260
Cash at bank and in hand	479,289	479,394
Total Current assets	509,037	495,653
Creditors: amounts falling due within one year		
Loans	27,500	75,600
Accruals and deferred income	3,193	1,086
Total Creditors: amounts falling due within one year	30,693	76,686
Net current assets/(liabilities)	478,344	418,968
Total assets less current liabilities	2,585,278	2,542,624
Creditors: amounts falling due after more than one year		
Loans	-	27,500
Net Assets	2,585,278	2,515,124
Funds (note 8)		
Unrestricted funds	2,585,278	2,515,124
Total Funds	2,585,278	2,515,124

The unaudited financial statements were approved and authorised for issue by the Trustees of Winchester Gospel Hall Trust onand were signed on its behalf by:

.....

Douglass Ghinn (Trustee)

The notes on pages 11 - 18 form part of these financial statements.

Notes forming part of the Financial Statements

Winchester Gospel Hall Trust

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 Winchester Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £100) 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 buildings	2% straight line
Property improvements	2% straight line
Fixtures and Fittings	10% reducing balance

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.

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. Tangible Fixed Assets

Cost	Park Road, Winchester - Land and Buildings	Northington Lane - Land and Buildings	South Wonston - Land and Buildings	Meeting Hall 4 - Land and Buildings	Fixtures and Fittings	Computer Equipment	Plant and Machinery	Total
At 6 April 2023	163,924	1,973,245	103,770	2,930	13,269	4,879		2,262,018
Additions	2,320	9,141		450	2,285	784	1,020	16,000
Disposals								
At 5 April 2024	166,244	1,982,386	103,770	3,380	15,555	5,663	1,020	2,278,018
Depreciation								
At 6 April 2023	29,323	105,809	109	49	2,892	180		138,362
Current Year Depreciation	3,280	27,386	22	60	1,330	548	96	32,722
Eliminated on disposals								
At 5 April 2024	32,604	133,195	131	108	4,222	728	96	171,84
Net Book Value								
At 5 April 2024	133,640	1,849,191	103,638	3,272	11,333	4,935	924	2,106,934
At 5 April 2023	134,601	1,867,436	103,660	2,882	10,378	4,699		2,123,655

Land registry titles of the above property held are:

Northington Lane: HP569828

South Wonston: HP812017

Park Road: HP870936.

5. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £24,185 (2023: £39,443) were received.

6. VOLUNTEERS

Winchester 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.

Resources Expended

Winchester Gospel Hall Trust For the year ended 5 April 2024

7. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2024	TOTAL COSTS 2023
Direct Costs				
Premises costs - repairs and maintenance	10,923	-	10,923	7,383
Premises costs - heat, light and power	37,652	-	37,652	22,261
Telephone	2,486	-	2,486	1,702
Health and Safety	2,980	-	2,980	2,440
Legal and professional	11,620	-	11,620	13,063
Congregation Support	-	(300)	(300)	300
Public outreach expenses	185	-	185	320
Special meeting costs	13,315	-	13,315	-
Stationery	-	-	-	234
Depreciation	32,722	-	32,722	31,807
Insurance	3,333	-	3,333	2,681
Governance	2,076	-	2,076	2,040
Total Direct Costs	117,292	(300)	116,992	84,230

Governance costs include £180 (prior year: £180) in respect of independent examiners fees.

Analysis of Net Assets - Current year

Winchester Gospel Hall Trust
For the year ended 5 April 2024

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

8.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUND	TOTAL FUNDS 2024
Funds				
Tangible Fixed Assets	2,106,934	-	-	2,106,934
Current Assets	503,382	5,655	-	509,037
Current Liabilities	(27,118)	(3,575)	-	(30,693)
Total Funds	2,583,199	2,080	-	2,585,278

Analysis of Net Assets - Prior Year

Winchester Gospel Hall Trust
For the year ended 5 April 2024

8.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Funds				
Tangible Fixed Assets	2,123,656	-	-	2,123,656
Current Assets	490,299	5,675	-	495,653
Current Liabilities	(100,611)	(3,575)	-	(104,186)
Total Funds	2,513,344	2,100	-	2,515,124

Movement in Funds - Current Year

Winchester Gospel Hall Trust For the year ended 5 April 2024

9. Movement in Funds

9.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUND	TOTAL FUNDS 2024
Movement in Funds				
Total funds brought forward	2,513,344	2,100	-	2,515,124
Incoming resources	187,146	-	-	187,146
Resources expended	(117,292)	300	-	(116,992)
Total funds carried forward	2,583,199	2,400	-	2,585,278

Movement in Funds - Prior Year

Winchester Gospel Hall Trust For the year ended 5 April 2024

9. Movement in Funds

9.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Movement in Funds				
Total funds brought forward	2,407,813	2,400	-	2,410,213
Incoming resources	189,141	-	-	189,141
Resources expended	(83,610)	(300)	-	(84,230)
Total funds carried forward	2,513,344	2,100	-	2,515,124

Comparative Statement of Financial Activities

Winchester Gospel Hall Trust

For the year ended 5 April 2024

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Income and endowments:				
Donations and Legacies:				
Contributions from the Congregation	91,541	-	-	91,541
Gift Aid Donations	57,561	-	-	57,561
Income Tax refunds	14,017	-	-	14,017
Congregation Support	25,358	-	-	25,358
Investments				
Interest Received	664	-	-	664
Total Income and endowments:	189,141	-	-	189,141
Expenditure:				
Running Meeting Rooms (note 7)	83,610	-	-	83,930
Congregation Support (note 7)	-	300	-	300
Total Expenditure:	83,610	300	-	84,230
Net Income/(Expenditure)	105,531	(300)	-	104,910
Net Movement In Funds	105,531	(300)	-	104,910
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Reconciliation of funds (note 9)				
Total Funds brought forward	2,407,813	2,400	-	2,410,213
Net movement in funds	105,531	(300)	-	104,910
Total Funds carried forward	2,513,344	2,100	-	2,515,124

Accounts

Trustees Report & Unaudited Financial Statements

Winchester Gospel Hall Trust
For the year ended 5 April 2023

Contents

3	Legal and Administrative Information
4	Report of the Trustees
8	Report of the Independent Examiner
9	Statement of Financial Activities
10	Balance Sheet
11	Notes forming part of the Financial Statements
14	Resources Expended
15	Analysis of Net Assets - Current year
16	Analysis of Net Assets - Prior Year
17	Movement in Funds - Current Year
18	Movement in Funds - Prior Year
19	Comparative Statement of Financial Activities

Legal and Administrative Information

Winchester Gospel Hall Trust For the year ended 5 April 2023

Charity Name:

Winchester Gospel Hall Trust

Registered Charity Number:

1159128

Trustees:

D Gill (Chair)

D Ghinn

MJ Morton

L Holmes

GC Dible

Treasurer:

D Ghinn

Independent Examiner:

Lloyd Tunley
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

Accountant:

Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

Bankers:

Lloyds Bank
49 High Street
Winchester
SO23 9BU
Scottish Widows
67 Morrison Street
Edinburgh
EH3 8YJ

Report of the Trustees

Winchester Gospel Hall Trust For the year ended 5 April 2023

The trustees present their report along with the financial statements of the Charity for the year ended 5 April 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 17 July 1982, most recently amended by Deed of Variation dated 19 August 2014. The trust was registered with the Charity Commission for England and Wales on 07 November 2014 under Charity Registration Number: 1159128

Recruitment and appointment of new Trustees

The Trustees who have 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 2023.

The Trust operates three Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider Network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity.

Risk Management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems 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 Winchester Gospel Hall Trust can be found in the separate appendix to this report.

Main activities and achievements

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

Plans for future periods

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

Meetings

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

Spreading the Gospel message and the life of a Christian

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

Members of the congregation participate in a programme of street preaching where 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).
- 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

In the year ended 5 April 2023 the Trust had a surplus of incoming resources over resources expended.

Total voluntary income received this year was £188,477 compared to £224,633 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 aim to maintain sufficient reserves to cover day to day expenditure plus an allowance for any urgent repairs or capital expenditure that may arise. 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 £418,968 (2022: £379,499) Prior Year Comparative excludes £108,100 non-current loan which has been cleared during current year.

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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records 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:

.....

Douglass Ghinn (Trustee)

.....

Date

Report of the Independent Examiner

Winchester Gospel Hall Trust For the year ended 5 April 2023

I report to the trustees on my examination of the accounts of the Winchester Gospel Hall Trust for the year ended 5 April 2023.

Respective responsibilities of Trustees and Examiner

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

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

Basis of Independent Examiner's 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 of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

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

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

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

.....
Lloyd Tunley
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

30 January 2024

Statement of Financial Activities

Winchester Gospel Hall Trust

For the year ended 5 April 2023

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
Income and endowments:					
Donations and Legacies:					
Contributions from the Congregation	91,541	-	-	91,541	126,253
Gift Aid Donations	57,561	-	-	57,561	39,962
Income Tax refunds	14,017	-	-	14,017	12,408
Grants Received (note 4)	-	-	-	-	30,000
Congregation Support	25,358	-	-	25,358	16,010
Investments					
Interest Received	664	-	-	664	35
Total Income and endowments:	189,141	-	-	189,141	224,668
Expenditure:					
Running Meeting Rooms (note 8)	83,610	-	-	83,930	60,607
Congregation Support (note 8)	-	300	-	300	3,350
Total Expenditure:	83,610	300	-	84,230	63,957
Net Income/(Expenditure)	105,531	(300)	-	104,910	160,711
Net Movement In Funds	105,531	(300)	-	104,910	160,711
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
Reconciliation of funds (note 10)					
Total Funds brought forward	2,407,813	2,400	-	2,410,213	2,249,502
Net movement in funds	105,531	(300)	-	104,910	160,711
Total Funds carried forward	2,513,344	2,100	-	2,515,124	2,410,213

The notes on page 11 - 19 form part of these financial statements.

Balance Sheet

Winchester Gospel Hall Trust As at 5 April 2023

	2023	2022
Fixed Assets		
Tangible assets (note 5)	2,123,656	2,138,814
Total Fixed Assets	2,123,656	2,138,814
Current assets		
Prepayments and accrued income	16,260	33,676
Cash at bank and in hand	479,394	422,143
Total Current assets	495,653	455,819
Creditors: amounts falling due within one year		
Loans	75,600	75,600
Accruals and deferred income	1,086	720
Total Creditors: amounts falling due within one year	76,686	76,320
Net current assets/(liabilities)	418,968	379,499
Total assets less current liabilities	2,542,624	2,518,313
Creditors: amounts falling due after more than one year		
Loans	27,500	108,100
Net Assets	2,515,124	2,410,213
Funds (note 9)		
Unrestricted funds	2,515,124	2,410,213
Total Funds	2,515,124	2,410,213

The unaudited financial statements were approved and authorised for issue by the Trustees of Winchester Gospel Hall Trust onand were signed on its behalf by:

.....

Douglass Ghinn (Trustee)

The notes on pages 11 - 19 form part of these financial statements.

Notes forming part of the Financial Statements

Winchester Gospel Hall Trust

For the year ended 5 April 2023

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 Winchester Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £100) 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 buildings	2.5% straight line
Property improvements	2.5% straight line
Fixtures and Fittings	20% reducing balance

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.

1.9 Going Concern

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

1.10 Significant estimates and judgements

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2. TRUSTEES' REMUNERATION AND EXPENSES

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2022: none)

3. WAGES AND SALARIES

There are no employees (2022: none)

4. Grants

2023

2022

Grants:

Grants Received from:

Grants from CGHT	-	30,000
Total Grants Received:	-	30,000

5. Tangible Fixed Assets

Cost	Park Road, Winchester - Land and Buildings	Northington Lane - Land and Buildings	South Wonston - Land and Buildings	Meeting Hall 4 - Land and Buildings	Fixtures and Fittings	Computer Equipment	Totals
At 6 April 2022	163,924	1,970,953	103,699	1,168	5,625		2,245,369
Additions		2,292	71	1,763	7,644	4,879	16,649
Disposals							
At 5 April 2023	163,924	1,973,245	103,770	2,930	13,269	4,879	2,262,018
Depreciation							
At 6 April 2022	26,045	78,512	88	5	1,904		106,554
Current Year Depreciation	3,278	27,297	21	43	988	180	31,809
Eliminated on disposals							
At 5 April 2023	29,323	105,809	109	59	2,892	180	138,362
Net Book Value							
At 5 April 2023	134,601	1,867,436	103,660	2,882	10,378	4,699	2,123,656
At 5 April 2022	137,879	1,892,441	103,611	1,162	3,721		2,138,815

Land registry titles of the above property held are Northington Lane: HP569828
 South Wonston: HP812017
 Park Road: N/A.

6. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £39,443 (2022: £27,355) were received.

7. VOLUNTEERS

Winchester 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.

Resources Expended

Winchester Gospel Hall Trust For the year ended 5 April 2023

9. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2023	TOTAL COSTS 2022
Direct Costs				
Premises costs - repairs and maintenance	7,383	-	7,383	11,360
Premises costs - heat, light and power	22,261	-	22,261	10,312
Telephone	1,702	-	1,702	215
Health and Safety	2,440	-	2,440	-
Legal and professional	13,063	-	13,063	3,874
Congregation Support	-	300	300	3,350
Public outreach expenses	-	320	320	406
Stationery	234	-	234	-
Depreciation	31,807	-	31,807	31,136
Insurance	2,681	-	2,681	2,223
Governance	2,040	-	2,040	1,080
Total Direct Costs	83,610	620	84,230	63,957

Governance costs include £180 (prior year: £180) in respect of independent examiners fees.

Analysis of Net Assets - Current year

Winchester Gospel Hall Trust

For the year ended 5 April 2023

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

10.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Funds				
Tangible Fixed Assets	2,123,656	-	-	2,123,656
Current Assets	490,299	5,675	-	495,653
Current Liabilities	(100,611)	(3,575)	-	(104,186)
Total Funds	2,513,344	2,100	-	2,515,124

Analysis of Net Assets - Prior Year

Winchester Gospel Hall Trust For the year ended 5 April 2023

10.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Funds				
Tangible Fixed Assets	2,138,814	-	-	2,138,814
Current Assets	449,844	5,975	-	455,819
Current Liabilities	(180,845)	(3,575)	-	(184,420)
Total Funds	2,407,813	2,400	-	2,410,213

Movement in Funds - Current Year

Winchester Gospel Hall Trust For the year ended 5 April 2023

11. Movement in Funds

11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Movement in Funds				
Total funds brought forward	2,407,813	2,400	-	2,410,213
Incoming resources	189,141	-	-	189,141
Resources expended	(83,610)	(300)	-	(84,230)
Total funds carried forward	2,513,344	2,100	-	2,515,124

Movement in Funds - Prior Year

Winchester Gospel Hall Trust For the year ended 5 April 2023

11. Movement in Funds

11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Movement in Funds				
Total funds brought forward	2,243,827	5,675	-	2,249,502
Incoming resources	224,593	75	-	224,668
Resources expended	(60,607)	(3,350)	-	(63,957)
Total funds carried forward	2,407,813	2,400	-	2,410,213

Comparative Statement of Financial Activities

Winchester Gospel Hall Trust

For the year ended 5 April 2023

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2022
Income and endowments:			
Donations and Legacies:			
Contributions from the Congregation	126,253	-	126,253
Gift Aid Donations	39,962	-	39,962
Income Tax refunds	12,408	-	12,408
Grants Received (note 5)	30,000	-	30,000
Congregation Support	15,935	75	16,010
Investments			
Interest Received	35	-	35
Total Income and endowments:	224,593	75	224,668
Expenditure:			
Running Meeting Rooms (note 9)	60,607	-	60,607
Congregation Support (note 9)	-	3,350	3,350
Total Expenditure:	60,607	3,350	63,957
Net Income/(Expenditure)	163,986	(3,275)	160,711
Net Movement In Funds	163,986	(3,275)	160,711
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2022
Reconciliation of funds (note 11)			
Total Funds brought forward	2,243,827	5,675	2,249,502
Net movement in funds	163,986	(3,275)	160,711
Total Funds carried forward	2,407,813	2,400	2,410,213

WINCHESTER GOSPEL HALL TRUST

England & Wales - Charity number 1159128

Accounts

Trustees Report & Unaudited Financial Statements

Winchester Gospel Hall Trust
For the year ended 5 April 2022

Contents

3	Legal and Administrative Information
5	Report of the Trustees
9	Report of the Independent Examiner
10	Statement of Financial Activities
11	Balance Sheet
12	Notes forming part of the Financial Statements
16	Resources Expended
17	Analysis of Net Assets - Current year
18	Analysis of Net Assets - Prior Year
19	Movement in Funds - Current Year
20	Movement in Funds - Prior Year
21	Comparative Statement of Financial Activities

Legal and Administrative Information

Winchester Gospel Hall Trust For the year ended 5 April 2022

Charity Name:

Winchester Gospel Hall Trust

Registered Charity Number:

1159128

Trustees:

D Gill (appointed 11/02/22) (Chair)

D Ghinn (appointed 11/02/22)

MJ Morton (appointed 11/02/22)

L Holmes (appointed 11/02/22)

GC Dible

Neil Cowie (resigned 11/02/22)

Ben Guest (resigned 11/02/22)

Paul Fowler (resigned 11/02/22)

Treasurer:

D Ghinn (appointed 11/02/22)

Principle Address:

Huston House
Ferney Lane
Upper Weild
Alresford
SO24 9RN

Independent Examiner:

Kerry Taylor
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

Accountant:

Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

Bankers:

Lloyds Bank
49 High Street
Winchester
SO23 9BU
Scottish Widows
67 Morrison Street
Edinburgh
EH3 8YJ

Report of the Trustees

Winchester Gospel Hall Trust For the year ended 5 April 2022

The trustees present their report along with the financial statements of the Charity for the 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 12 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 17 July 1982, most recently amended by Deed of Variation dated 19 August 2014. The trust was registered with the Charity Commission for England and Wales on 07 November 2014 under Charity Registration Number: 1159128

Recruitment and appointment of new Trustees

The Trustees who have 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 2022.

The Trust operates three Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider Network

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust.

Risk Management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems 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 Winchester Gospel Hall Trust can be found in the separate appendix to this report.

Main activities and achievements

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

The trustees have also operated 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.

Plans for future periods

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

The Trust is hoping to purchase a new Gospel Hall.

Meetings

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

Spreading the Gospel message and the life of a Christian

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

Members of the congregation would usually participate in a programme of street preaching where Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Due to the Covid-19 pandemic this has not been possible during the financial year, but the congregation aim to continue this once it is safe to do so.

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).
- 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

In the year ended 5 April 2022 the Trust had a surplus of incoming resources over resources expended.

Total voluntary income received this year was £224,633 compared to £163,756 in the previous year.

During the year £30,000 of an outstanding loan from CGHT (Central Gospel Hall Trust) was reclassified as a gift.

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 aim to maintain sufficient reserves to cover day to day expenditure plus an allowance for any urgent repairs or capital expenditure that may arise. 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 £379,499 (2021: £304,420)

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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records 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:

.....

Douglass Ghinn (Trustee)

.....

Date

Report of the Independent Examiner

Winchester Gospel Hall Trust For the year ended 5 April 2022

I report to the trustees on my examination of the accounts of the Winchester Gospel Hall Trust for the year ended 5 April 2022.

Respective responsibilities of Trustees and Examiner

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

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

Basis of Independent Examiner's 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 of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

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

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

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

.....
Kerry Taylor
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

17 January 2023

Statement of Financial Activities

Winchester Gospel Hall Trust

For the year ended 5 April 2022

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
Income and endowments:					
Donations and Legacies:					
Contributions from the Congregation	126,253	-	-	126,253	94,148
Gift Aid Donations	39,962	-	-	39,962	41,360
Income Tax refunds	12,408	-	-	12,408	10,340
Grants Received (note 5)	30,000	-	-	30,000	-
Congregation Support	15,935	75	-	16,010	17,908
Investments					
Interest Received	35	-	-	35	593
Total Income and endowments:	224,593	75	-	224,668	164,349
Expenditure:					
Running Meeting Rooms (note 9)	60,607	-	-	60,607	44,185
Congregation Support (note 9)	-	3,350	-	3,350	-
Total Expenditure:	60,607	3,350	-	63,957	44,185
Net Income/(Expenditure)	163,986	(3,275)	-	160,711	120,165
Net Movement In Funds	163,986	(3,275)	-	160,711	120,165
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
Reconciliation of funds (note 11)					
Total Funds brought forward	2,243,827	5,675	-	2,249,502	2,129,338
Net movement in funds	163,986	(3,275)	-	160,711	120,165
Total Funds carried forward	2,407,813	2,400	-	2,410,213	2,249,502

The notes on page 12 - 21 form part of these financial statements.

Balance Sheet

Winchester Gospel Hall Trust As at 5 April 2022

	2022	2021
Fixed Assets		
Tangible assets (note 6)	2,138,814	2,168,783
Total Fixed Assets	2,138,814	2,168,783
Current assets		
Prepayments and accrued income	33,676	42,783
Cash at bank and in hand	422,143	338,570
Total Current assets	455,819	381,354
Creditors: amounts falling due within one year		
Loans	75,600	75,600
Accruals and deferred income	720	1,334
Total Creditors: amounts falling due within one year	76,320	76,934
Net current assets/(liabilities)	379,499	304,420
Total assets less current liabilities	2,518,313	2,473,202
Creditors: amounts falling due after more than one year		
CGHT Loan	108,100	223,700
Net Assets	2,410,213	2,249,502
Funds (note 10)		
Unrestricted funds	2,410,213	2,249,502
Total Funds	2,410,213	2,249,502

The unaudited financial statements were approved and authorised for issue by the Trustees of Winchester Gospel Hall Trust onand were signed on its behalf by:

.....

Douglas Ghinn (Trustee)

Notes forming part of the Financial Statements

Winchester Gospel Hall Trust

For the year ended 5 April 2022

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 Winchester Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £100) 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 buildings	2% straight line
Leasehold Property	Not Depreciated
Fixtures and Fittings	10% straight balance

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.

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.

The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

2. TRUSTEES' REMUNERATION AND EXPENSES

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2021: none)

3. WAGES AND SALARIES

There are no employees (2021: none)

4. Donated Services

2022

2021

Donated Services

5. Grants

2022

2021

Grants:

Grants Received from:

Grants from CGHT	30,000	-
Total Grants Received:	30,000	-

6. Tangible Fixed Assets

Cost	Park Road, Winchester - Land and Buildings	Northington Lane - Land and Buildings	South Wonston - Land and Buildings	Meeting Hall 4 - Land and Buildings	Fixtures and Fittings
At 6 April 2021	163,924	1,970,953	103,699		5,625
Additions				1,168	
Disposals					
At 5 April 2022	163,924	1,970,953	103,699	1,168	5,625
Depreciation					
At 6 April 2021	22,766	51,243	67		1,342
Current Year Depreciation	3,278	27,269	21	5	563
Eliminated on disposals					
At 5 April 2022	26,045	78,512	88	5	1,904
Net Book Value					
At 5 April 2022	137,879	1,892,441	103,611	1,162	3,721
At 5 April 2021	141,158	1,919,710	103,631		4,284

Cost	Totals
At 6 April 2021	2,244,201
Additions	1,168
Disposals	
At 5 April 2022	2,245,369
Depreciation	
At 6 April 2021	75,418
Current Year Depreciation	31,136
Eliminated on disposals	

At 5 April 2022	106,554
Net Book Value	
At 5 April 2022	2,138,815
At 5 April 2021	2,168,783

Land registry titles of the above property held are Northington Lane: HP569828
South Wonston: HP812017
Park Road: N/A.

7. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £27,355 (2021: £65,490) were received.

8. VOLUNTEERS

Winchester 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.

Resources Expended

Winchester Gospel Hall Trust For the year ended 5 April 2022

9. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2022	TOTAL COSTS 2021
Direct Costs				
Premises costs - repairs and maintenance	11,360	-	11,360	414
Premises costs - heat, light and power	10,312	-	10,312	7,332
Telephone	215	-	215	179
Health and Safety	-	-	-	960
Legal and professional	3,874	-	3,874	2,059
Bank charges	-	-	-	15
Congregation Support	-	3,350	3,350	-
Public outreach expenses	406	-	406	200
Depreciation	31,136	-	31,136	29,927
Insurance	2,223	-	2,223	1,089
Governance	1,080	-	1,080	2,010
Total Direct Costs	60,607	3,350	63,957	44,185

Governance costs include £180 (prior year: £180) in respect of independent examiners fees.

Analysis of Net Assets - Current year

Winchester Gospel Hall Trust For the year ended 5 April 2022

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

10.1 Current Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Funds			
Tangible Fixed Assets	2,138,814	-	2,138,814
Current Assets	455,519	-	455,519
Current Liabilities	(76,320)	-	(76,320)
Non Current Liabilities	(108,100)	-	(108,100)
Total Funds	2,409,913	-	2,409,913

Analysis of Net Assets - Prior Year

Winchester Gospel Hall Trust For the year ended 5 April 2022

10.2 Prior Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Funds			
Tangible Fixed Assets	2,168,783	-	2,168,783
Current Assets	381,354	-	381,354
Current Liabilities	(76,934)	-	(76,934)
Non Current Liabilities	(223,700)	-	(223,700)
Total Funds	2,249,502	-	2,249,502

Movement in Funds - Current Year

Winchester Gospel Hall Trust For the year ended 5 April 2022

11. Movement in Funds

11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Movement in Funds				
Total funds brought forward	2,243,827	5,675	-	2,249,502
Incoming resources	224,593	75	-	224,668
Resources expended	(60,607)	(3,350)	-	(63,957)
Total funds carried forward	2,407,813	2,400	-	2,410,213

Movement in Funds - Prior Year

Winchester Gospel Hall Trust For the year ended 5 April 2022

11. Movement in Funds

11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Movement in Funds				
Total funds brought forward	2,129,338	-	-	2,129,338
Incoming resources	158,674	5,675	-	164,349
Resources expended	(44,185)	-	-	(44,185)
Total funds carried forward	2,243,827	5,675	-	2,249,502

Comparative Statement of Financial Activities

Winchester Gospel Hall Trust For the year ended 5 April 2022

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Income and endowments:				
Donations and Legacies:				
Contributions from the Congregation	94,148	-	-	94,148
Gift Aid Donations	41,360	-	-	41,360
Income Tax refunds	10,340	-	-	10,340
Congregation Support	12,233	5,675	-	17,908
Investments				
Interest Received	593	-	-	593
Total Income and endowments:	158,674	5,675	-	164,349
Expenditure:				
Running Meeting Rooms (note 9)	44,185	-	-	44,185
Total Expenditure:	44,185	-	-	44,185
Net Income/(Expenditure)	114,490	5,675	-	120,165
Net Movement In Funds	114,490	5,675	-	120,165
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Reconciliation of funds (note 11)				
Total Funds brought forward	2,129,338	-	-	2,129,338
Net movement in funds	114,490	5,675	-	120,165
Total Funds carried forward	2,243,827	5,675	-	2,249,502

Document Activity Report

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Accounts

CHARITY REGISTRATION NO: 1159128

WINCHESTER GOSPEL HALL TRUST

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 05 APRIL 2021

Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

WINCHESTER GOSPEL HALL TRUST
REPORT AND FINANCIAL STATEMENTS
CONTENTS

	Page
Reference and administrative information	2
Report of the Trustees	3 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 14

WINCHESTER GOSPEL HALL TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 05 APRIL 2021

CHARITY NAME: Winchester Gospel Hall Trust

REGISTERED CHARITY NUMBER: 1159128

TRUSTEES: P Fowler
NJ Cowie (Chair)
AB Guest
GC Dible
N Cowley

TREASURER: P Fowler

PRINCIPAL ADDRESS: Pemberton Lodge
Northbrook
Winchester
SO21 3AJ

INDEPENDENT EXAMINER: Amanda Groombridge
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

ACCOUNTANT: Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

BANKERS: Lloyds Bank
49 High Street
Winchester
SO23 9BU

Scottish Widows
67 Morrison Street
Edinburgh
EH3 8YJ

WINCHESTER GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2021

The Trustees present their report along with the financial statements of the Charity for the year ended 05 April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page ten and comply with the Trust Deed and applicable law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 17 July 1982, most recently amended by Deed of Variation dated 19 August 2014. The Trust was registered with the Charity Commission for England and Wales on 07 November 2014 under Charity Registration Number: 1159128

Recruitment and appointment of new trustees

The Trustees who have served during the year and since the year end are set out on page 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 05 April 2021 (2020: £nil).

The Trust operates three Gospel halls 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 Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust.

Risk management

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

WINCHESTER GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2021

Main activities and achievements

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

The Trust's main achievement this year has been to maintain the three Gospel halls, which it operates, during the COVID-19 pandemic, as well as continuing to regularly make donations and contributions to local foodbanks during the year. Due to the COVID-19 pandemic, the trust has been unable to carry out the usual public benefit activities, but the trustees intend to renew the outreach work as soon as government restrictions permit and it is safe to do so.

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

Plans for Future Periods

From 18th March 2020, Winchester Gospel Hall Trust ceased using the three gospel halls, which it operates. This was as a result of the global COVID-19 pandemic and the general lockdown imposed by the government on 23rd March 2020.

The Trust aims to use these Gospel Halls again once the general lockdown is lifted and it is deemed safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

Meetings

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

Spreading the Gospel message and the life of a Christian

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

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

WINCHESTER GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2021

In addition to street preaching, members of the congregation have contact with prison chaplains to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities, foodbanks, and homeless societies.

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).
- 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 05 April 2021 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £163,757 compared to £305,535 in the previous year.

All funds held were unrestricted funds. The balance of £1,505,858 in restricted funds was transferred to unrestricted funds during the period having completed the construction of a new Gospel hall in December 2019.

Proposed forthcoming commitments are to find a suitable site for an additional local gospel hall.

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WINCHESTER GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2021

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 aim to maintain sufficient reserves to cover day to day expenditure plus an allowance for any urgent repairs or capital expenditure that may arise. 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 £304,420

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.

STATEMENT OF TRUSTEES RESPONSIBILITIES - continued

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:



.....
P Fowler

2nd December 2021

.....
Date

REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF THE WINCHESTER GOSPEL HALL TRUST
FOR THE YEAR ENDED 05 APRIL 2021

I report to the trustees on my examination of the accounts of the Winchester Gospel Hall Trust for the year ended 05 April 2021.

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 of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

Amanda Groombridge
.....

Amanda Groombridge
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW
25 November 2021

WINCHESTER GOSPEL HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 05 APRIL 2021

		Unrestricted	Designated	Restricted	Total funds	Total funds
	Notes	Funds	Funds	Funds	2021	2020
		£	£	£	£	£
Income and endowments from:						
<i>Donations and legacies:</i>						
Collections		1,755	-	-	1,755	-
Contributions from the congregation		15,497	5,675	-	21,172	29,031
Gift Aid donations		41,360	-	-	41,360	46,399
Income tax refunds		10,340	-	-	10,340	58,353
Non-Gift Aid Donations		89,130	-	-	89,130	110,752
Grants		-	-	-	-	61,000
<i>Investments:</i>						
Bank interest		63	-	-	63	168
<i>Other</i>						
Other interest		530	-	-	530	102
Total		158,675	5,675	-	164,350	305,805
Expenditure on:						
<i>Charitable activities</i>						
Running meeting rooms		43,985	-	-	43,985	98,866
Other charitable activities		200	-	-	200	391
Total	4	44,185	-	-	44,185	99,257
Net income/(expenditure)		114,490	5,675	-	120,165	206,548
Transfer of funds		1,505,858	-	(1,505,858)	-	-
Net movement in funds		1,620,348	5,675	(1,505,858)	120,165	206,548
Reconciliation of funds						
Total funds brought forward	7	623,481	-	1,505,858	2,129,339	1,922,791
Total funds carried forward		2,243,829	5,675	-	2,249,504	2,129,339

The notes on pages 10 - 14 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

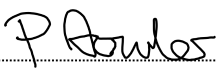
WINCHESTER GOSPEL HALL TRUST

BALANCE SHEET

AS AT 05 APRIL 2021

	Notes	£	2021	£	2020	£
Fixed Assets						
Tangible assets	5		2,168,784		2,198,317	
Current Assets						
Prepayments and accrued income			39,133		66,738	
Cash at bank and in hand			342,221		240,770	
			<u>381,354</u>		<u>307,508</u>	
Current liabilities						
Creditors: amounts falling due within one year:						
Loan			75,600		-	
Accruals and deferred income			1,334		1,523	
			<u>76,934</u>		<u>1,523</u>	
Net current assets			304,420		305,985	
Total assets less current liabilities			<u>2,473,204</u>		<u>2,504,302</u>	
Creditors: amounts falling due after more than one year:						
Loan			223,700		374,963	
Net assets			<u>2,249,504</u>		<u>2,129,339</u>	
Funds						
Restricted funds			-		1,505,858	
Unrestricted income fund			2,249,504		623,481	
Total funds	6		<u>2,249,504</u>		<u>2,129,339</u>	

The unaudited financial statements were approved and authorised for issue by the Trustees of Winchester Gospel Hall Trust on 2nd December 2021 and were signed on its behalf by


P Fowler

The notes on pages 10 to 14 form part of these financial statements

WINCHESTER GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 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 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 Winchester Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £100) 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 Buildings	2% Straight Line
Fixtures and Fittings	10% Straight Line
Leasehold Property	Not Depreciated

WINCHESTER GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

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.

The trust holds a restricted fund for the building of the new city hall.

1.8 Preparation of consolidated financial statements

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

1.9 Going concern

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

From 18th March 2020, Winchester Gospel Hall Trust ceased using the three gospel halls which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government.

The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

2. TRUSTEES' REMUNERATION AND EXPENSES

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

3. WAGES AND SALARIES

There are no employees (2020: none).

WINCHESTER GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

4. RESOURCES EXPENDED	Meeting rooms £	Other charitable activities £	Year ended 05 April 2021 £	Year ended 05 April 2020 £
Direct costs				
Construction catering costs	-	-	-	10,399
Electricity, gas and water	6,180	-	6,180	14,777
Repairs and maintenance	1,422	-	1,422	3,167
Insurance	1,089	-	1,089	1,754
Telephone and broadband costs	179	-	179	144
Legal and professional	2,059	-	2,059	1,622
Health and safety	960	-	960	221
Sundry	15	-	15	-
Security	144	-	144	623
Depreciation	29,927	-	29,927	24,327
Loss on sale of assets	-	-	-	41,250
Donations and gifts	-	200	200	391
Congregation support	-	-	-	-
Governance	2,010	-	2,010	582
	<u>43,985</u>	<u>200</u>	<u>44,185</u>	<u>99,257</u>

Governance costs include £180 (2020: £180) in respect of independent examiners fees

5. TANGIBLE FIXED ASSETS

	Land and Buildings - Park Road, Winchester	Land and Buildings - Northington Lane	Land and Buildings - South Wonston	Fixtures and Fittings	Totals
	£	£	£	£	£
Cost					
At 06 April 2020	163,924	1,970,953	103,699	5,231	2,243,807
Additions	-	-	-	394	394
Disposals	-	-	-	-	-
At 05 April 2021	<u>163,924</u>	<u>1,970,953</u>	<u>103,699</u>	<u>5,625</u>	<u>2,244,201</u>
Depreciation					
At 06 April 2020	19,488	25,176	46	780	45,490
Charge for the year	3,278	26,067	20	562	29,927
Depreciation on disposals	-	-	-	-	-
At 05 April 2021	<u>22,766</u>	<u>51,243</u>	<u>66</u>	<u>1,342</u>	<u>75,417</u>
Net book value					
At 05 April 2021	<u>141,158</u>	<u>1,919,710</u>	<u>103,633</u>	<u>4,283</u>	<u>2,168,784</u>
At 05 April 2020	<u>144,436</u>	<u>1,945,777</u>	<u>103,653</u>	<u>4,451</u>	<u>2,198,317</u>
Property Details:	Northington Lane:	HP569828			
	South Wonston:	HP812017			

WINCHESTER GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

6. ANALYSIS OF NET ASSET BETWEEN FUNDS

6.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	2,168,784	-	2,168,784
Current assets	381,354	-	381,354
Current liabilities	(76,934)	-	(76,934)
Non-current liabilities	(223,700)	-	(223,700)
Total funds	2,249,504	-	2,249,504

6.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,443,140	755,177	2,198,317
Current assets	(443,173)	750,681	307,508
Current liabilities	(1,523)	-	(1,523)
Non-current liabilities	(374,963)	-	(374,963)
Total funds	623,481	1,505,858	2,129,339

7. MOVEMENT IN FUNDS

7.1 Current year

	Fund balance At 06 April 2020 £	Incoming resources £	Resources expended £	Transfer of funds £	Fund balance At 05 April 2021 £
Restricted funds	1,505,858	-	-	(1,505,858)	-
Designated funds	-	5,675	-	-	5,675
Unrestricted funds	623,481	158,675	(44,185)	1,505,858	2,243,829
Total funds	2,129,339	164,350	(44,185)	-	2,249,504

WINCHESTER GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

7.2 Prior year

	Fund balance At 06 April 2019 £	Incoming resources £	Resources expended £	Fund balance At 05 April 2020 £
Restricted funds	1,505,858	-	-	1,505,858
Unrestricted funds	416,933	305,805	(99,257)	623,481
Total funds	1,922,791	305,805	(99,257)	2,129,339

8. **PREPAYMENTS AND ACCRUED INCOME**

	Total £
Prepayments	1,350
Gift Aid repayments due -2020/21	10,340
Gift Aid repayments due - prior years	27,443
	<u>39,133</u>

9. **LONG TERM LIABILITIES**

	2021	2020
Loans Payable		
Central Gospel Hall Trust	299,300	374,963
	<u>299,300</u>	<u>374,963</u>

10. **TRANSACTIONS WITH RELATED PARTIES**

Donations totalling £65,490 (2020: £47,524) have been received from related parties of the trustees.

11. **VOLUNTEERS**

Winchester 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.

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