

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
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WINCHESTER GOSPEL HALL TRUST
REPORT AND FINANCIAL STATEMENTS
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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.

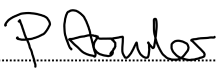
WINCHESTER GOSPEL HALL TRUST

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: South Wonston:	HP569828 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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