

# TUNBRIDGE WELLS GOSPEL HALL TRUST

England & Wales · Charity number 1159652

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2014-12-17

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

## Contact

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**Address** The Meeting Hall  
Whetsted Road  
Five Oak Green  
Tonbridge  
TN12 6RT

**Phone** 07848459893

## Activities

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**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("FAITH IN PRACTICE"); AND (B) ANY OTHER CHARITABLE PURPOSES CONNECTED WITH BRETHREN.

**Activities:** The trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website - [www.plymouthbrethrenchristianchurch.org](http://www.plymouthbrethrenchristianchurch.org)

## Classification

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

## Geography

- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£314,698	£143,489	-	-
2024-04-05	£181,653	£109,963	-	-
2023-04-05	£135,346	£513,695	-	-
2022-04-05	£140,800	£100,133	-	-
2021-04-05	£121,656	£82,053	-	-

## Trustees

Name	Role	Appointed
TIMOTHY WILLIAM FLECK	Chair	2008-08-02
BRUCE WALTER LYNES		2017-10-27
RICHARD MARRIOTT		2012-07-30
ROSS ALLEN		2004-10-19
TERRY JAMES WOODCOCK		2016-09-02

**TUNBRIDGE WELLS GOSPEL HALL TRUST**

England & Wales - Charity number 1159652

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# Accounts

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**Charity Registration No: 1159652**

**Tunbridge Wells Gospel Hall Trust**

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

**Tunbridge Wells Gospel Hall Trust**

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**Tunbridge Wells Gospel Hall Trust**

**Reference and administrative details  
For the year ended 5 April 2025**

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<b>Charity name</b>	Tunbridge Wells Gospel Hall Trust
<b>Registered charity number</b>	1159652
<b>Trustees</b>	R Allen T W Fleck (Chair) B W Lynes R Marriott T J Woodcock
<b>Treasurer</b>	B W Lynes
<b>Principal address</b>	The Meeting Hall Whetsted Road Five Oak Green Tonbridge TN12 6RT
<b>Independent examiner</b>	Sandra Martin FCCA 50 Rose Lane Biggleswade Beds SG18 0NB
<b>Bankers</b>	Bank of Scotland plc PO Box 1000 BX2 1LB

## **Tunbridge Wells Gospel Hall Trust**

### **Report of the Trustees For the year ended 5 April 2025**

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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 10-11 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 25 February 2003, most recently amended by Deed of Variation dated 15 August 2014. The Trust was registered with the Charity Commission for England and Wales on 17 December 2014 under Charity Registration Number: 1159652.

##### **Recruitment and appointment of new trustees**

The names of the Trustees who served during the year and since the year end are set out on page 2. 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 (2024: £nil).

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

##### **Wider network**

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Milton Gospel Hall Trust and Harrow Gospel Hall Trust, with which it shares members of its congregation

##### **Risk management**

The Trustees have identified and reviewed the major risks to which the Charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks.

##### **Objectives and activities**

###### **Objectives and aims**

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

###### **Public benefit**

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

###### **Main activities and achievements**

## **Tunbridge Wells Gospel Hall Trust**

### **Report of the Trustees For the year ended 5 April 2025**

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

The Trust's main achievements this year have included providing support to persons and households experiencing hardship that is likely to affect their welfare and health by way of grocery vouchers and food boxes to a local homeless charity as well as some within the local congregation. As in previous years the Trust continues to liaise with a local Welfare Panel to manage the application process and to administer the needed support to qualifying applicants.

The Trust has continued to invite to the hall local congregation along with visitors from further afield including those from overseas to encourage good works which benefits the wider community both locally and further afield.

The Trust continues to support the Milton Gospel Trust both financially and physically with members of the congregation in carrying out general maintenance tasks at their halls in Tunbridge Wells and Tonbridge.

#### **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 Hall would normally 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 25 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 hall and visitors are free to help themselves.

#### **Spreading the Gospel message and the life of a Christian**

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

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

In addition to street preaching in some of the local town centres including Tonbridge and Paddock Wood members of the congregation have continued in their commitment to supporting the Rapid Relief Team (a separate charity) in their support of those in need and the needs of the local community. This has ranged from litter picking duties in the local communities where the congregation lives to providing food and welfare boxes to local homeless charities, as well as supporting emergency services with refreshments to supporting those who have been displaced by the continuing conflict in Ukraine.

## Tunbridge Wells Gospel Hall Trust

### Report of the Trustees For the year ended 5 April 2025

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The Trust has also made our external facilities at our hall available to be used as a meeting point for volunteers, along with the storage of equipment for the above activities to be carried out.

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 5 April 2025, the Trust had a modest surplus of incoming resources over resources expended. Total voluntary income received this year was £313,634 compared to £181,088 in the previous year.

All funds held were unrestricted funds.

##### Reserves policy

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

Free reserves at the year end were £58,082 (2024: £nil).

**Tunbridge Wells Gospel Hall Trust**

**Report of the Trustees  
For the year ended 5 April 2025**

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**Statement of Trustees' responsibilities**

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the Board:



T W Fleck  
Trustee

Date: .....31-01-26.....

**Tunbridge Wells Gospel Hall Trust**

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

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I report to the trustees on my examination of the accounts of the Tunbridge Wells Gospel Hall Trust for the year ended 05 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 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 confirm that I am qualified to undertake the examination because I am a member of The Association of Certified Chartered Accountants, which is one of the listed bodies.

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

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

 (Signed, Date)

Sandra Martin FCCA

31st January 2026

**Tunbridge Wells Gospel Hall Trust**

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

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and endowments from:</b>						
<b>Donations and legacies:</b>						
Collections		39,500	0	0	39,500	35,400
Contributions from the congregation		213,116	0	0	213,116	87,575
Gift Aid donations		34,175	0	0	34,175	43,165
Gift Aid refunds		8,627			8,627	10,791
Payroll giving		1,463	0	0	1,463	4,157
Grants from Harrow Gospel Hall Trust		16,753			16,753	0
<b>Investments</b>						
Bank interest		1,064	0	0	1,064	565
<b>Total</b>		<b>314,698</b>	<b>0</b>	<b>0</b>	<b>314,698</b>	<b>181,653</b>
<b>Expenditure on:</b>						
<b>Charitable activities</b>						
Running meeting rooms		98,170	0	0	98,170	101,097
Other charitable activities		38,266	0	0	38,266	5,269
Cost of donated services	4	7,053	0	0	7,053	3,597
<b>Total</b>	5	<b>143,489</b>	<b>0</b>	<b>0</b>	<b>143,489</b>	<b>109,963</b>
<b>Net income/(expenditure)</b>		<b>171,209</b>	<b>0</b>	<b>0</b>	<b>171,209</b>	<b>71,690</b>
<b>Net movement in funds</b>		<b>171,209</b>	<b>0</b>	<b>0</b>	<b>171,209</b>	<b>71,690</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		1,829,743	0	0	1,829,743	1,758,053
<b>Total funds carried forward</b>		<b>2,000,952</b>	<b>0</b>	<b>0</b>	<b>2,000,952</b>	<b>1,829,743</b>

The notes on pages 10 to 15 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.

Tunbridge Wells Gospel Hall Trust

Balance Sheet  
As at 5 April 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	6	1,942,869	1,975,715
<b>Current assets</b>			
Debtors:			
Prepayments and accrued income		2,647	2,540
Gift aid due from HMRC		2,199	13,535
Cash at bank and in hand		56,059	128,060
		60,904	144,135
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:			
Accruals and deferred income		(2,822)	(3,108)
Loans		0	(287,000)
Net current assets		58,082	(145,973)
<b>Total assets less current liabilities</b>		2,000,952	1,829,743
<b>Net assets</b>		2,000,952	1,829,743
<b>Funds</b>			
Unrestricted income fund		2,000,952	1,829,743
Restricted funds		-	-
<b>Total funds</b>	7	2,000,952	1,829,743

The unaudited financial statements were approved and authorised for issue by the Trustee of Tunbridge Wells Gospel Hall Trust on 19th January 2026 and signed on their behalf by



B W Lynes  
Trustee

The notes on pages 10 to 15 form part of these financial statements

## Tunbridge Wells Gospel Hall Trust

### Notes to the financial statements For the year ended 5 April 2025

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#### 1. Accounting policies

##### 1.1 Basis of preparation financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Milton 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 £1,000) 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
Computer equipment	25% straight line

## Tunbridge Wells Gospel Hall Trust

### Notes to the financial statements For the year ended 5 April 2025

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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. Donated services

<i>Donated to:</i>	2025 £	2024 £
Milton Gospel Hall Trust	7,053	3,597
	<u>7,053</u>	<u>3,597</u>

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2025

5. Resources expended

	Meeting rooms	Other charitable activities	2025	Meeting Rooms	Other charitable activities	2024
	£	£	£	£	£	£
<b>Direct costs</b>						
- Repairs and Maint'ce	11,284		11,284	8,107		8,107
- Utilities	22,351		22,351	24,429		24,429
- Insurance	3,306		3,306	2,884		2,884
- Telephone & IT	1,606		1,606	1,815		1,815
- Security	783		783	1,700		1,700
- Other direct costs	2,372	36,402	38,774	8,046	5,000	13,046
- Interest cost	10,388		10,388	8,410		8,410
- Depreciation	41,297		41,297	40,545		40,545
<b>Support costs</b>	1,822	710	2,532	2,224	116	2,340
<b>Governance</b>	2,960	1,154	4,114	2,937	153	3,090
	98,169	38,266	136,435	101,097	5,269	106,336

Governance costs include £360 (2024: £600) in respect of independent examiner's fees.

6. Tangible fixed assets

	Freehold Property and Refurbishment	Furniture, fixtures & fittings	Computer equipment	Total
	£	£	£	£
<b>Cost</b>				
Brought forward at 6 April 2024	2,483,627	89,368	1,134	2,574,129
Additions	2,115	5,545	792	8,452
Disposals	-	-	-	-
<b>At 5 April 2024</b>	<b>2,485,742</b>	<b>94,913</b>	<b>1,926</b>	<b>2,582,581</b>
<b>Depreciation</b>				
Brought forward at 6 April 2024	521,383	76,465	567	598,415
Charge for the year	38,649	2,167	482	41,297
Impairment	-	-	-	-
Disposals	-	-	-	-

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2025

At 5 April 2025	560,031	78,632	1,049	639,712
Net book value At 5 April 2025	1,925,711	16,281	878	1,942,869
At 5 April 2024	1,962,244	12,904	567	1,975,715

Property Details:

Land registry titles of the above property held are **K788361**.

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	1,942,869	-	1,942,869
Current assets	60,904	-	60,904
Current liabilities	2,822	-	2,822
<b>Total funds</b>	<b>2,000,952</b>	<b>-</b>	<b>2,000,952</b>

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	1,975,715	-	1,975,715
Current assets	144,135	-	144,135
Current liabilities	290,108	-	290,108
<b>Total funds</b>	<b>1,829,743</b>	<b>-</b>	<b>1,829,743</b>

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2025

8. Movement in funds

8.1 Current year

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2025 £
Restricted funds	-	-	-	-	-
Designated Funds	-	-	-	-	-
Unrestricted funds	1,829,743	314,698	143,489	-	2,000,952
<b>Total funds</b>	<b>1,829,743</b>	<b>314,698</b>	<b>143,489</b>	<b>-</b>	<b>2,000,952</b>

8.2 Prior year

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2024 £
Restricted funds	-	-	-	-	-
Designated Funds	-	-	-	-	-
Unrestricted funds	1,758,053	181,653	109,963	-	1,829,743
<b>Total funds</b>	<b>1,758,053</b>	<b>181,653</b>	<b>109,963</b>	<b>-</b>	<b>1,829,743</b>

9. Transactions with related parties

Donations were made during the year by related parties totalling £75,310 (2024: £65,810).

10. Volunteers

Tunbridge Wells 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.

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2025

11. Comparative Statement of Financial Activities

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
<b>Income and endowments from:</b>					
<i>Donations and legacies:</i>					
Collections		35,400	0	0	35,400
Contributions from the congregation		87,575	0	0	87,575
Gift Aid donations		43,165	0	0	43,165
Gift Aid refunds received		10,791	0	0	10,791
Payroll giving		4,157	0	0	4,157
<i>Investments</i>					
Bank interest		565	0	0	565
<b>Total</b>		<b>181,653</b>	<b>0</b>	<b>0</b>	<b>181,653</b>
Grant to affiliated charity		0	0	0	0
<b>Expenditure on:</b>					
<i>Charitable activities</i>					
Running meeting rooms		101,097	0	0	101,097
Other charitable activities		5,269	0	0	5,269
Cost of donated services	4	3,597	0	0	3,597
<b>Total</b>	5	<b>109,963</b>	<b>0</b>	<b>0</b>	<b>109,963</b>
<b>Net income/(expenditure)</b>		<b>71,690</b>	<b>0</b>	<b>0</b>	<b>71,690</b>
<b>Net movement in funds</b>		<b>71,690</b>	<b>0</b>	<b>0</b>	<b>71,690</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,758,053	0	0	1,758,053
<b>Total funds carried forward</b>		<b>1,829,743</b>	<b>0</b>	<b>0</b>	<b>1,829,743</b>

**TUNBRIDGE WELLS GOSPEL HALL TRUST**

England & Wales - Charity number 1159652

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# Accounts

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Charity Registration No: 1159652

**Tunbridge Wells Gospel Hall Trust**

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

## Tunbridge Wells Gospel Hall Trust

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**Tunbridge Wells Gospel Hall Trust**

**Reference and administrative details  
For the year ended 5 April 2024**

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<b>Charity name</b>	Tunbridge Wells Gospel Hall Trust
<b>Registered charity number</b>	1159652
<b>Trustees</b>	R Allen T W Fleck (Chair) B W Lynes R Marriott T J Woodcock
<b>Treasurer</b>	B W Lynes
<b>Principal address</b>	The Meeting Hall Whetsted Road Five Oak Green Tonbridge TN12 6RT
<b>Independent examiner</b>	L Bowie Kingfield Cackle Street Brede Rye TN31 6DX
<b>Bankers</b>	Bank of Scotland plc PO Box 1000 BX2 1LB
<b>Solicitors</b>	Watson & Watson Mercury House Shrewsbury Business Park Shrewsbury SY2 6LG

## **Tunbridge Wells Gospel Hall Trust**

### **Report of the Trustees For the year ended 5 April 2024**

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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 10-11 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 25<sup>th</sup> February 2003, most recently amended by Deed of Variation dated 15<sup>th</sup> August 2014. The Trust was registered with the Charity Commission for England and Wales on 17<sup>th</sup> December 2014 under Charity Registration Number: 1159652

##### **Recruitment and appointment of new trustees**

The names of the Trustees who served during the year and since the year end are set out on page 2. 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 (2023: £nil).

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

##### **Wider network**

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Milton Gospel Hall Trust, with which it shares members of its congregation

##### **Risk management**

The Trustees have identified and reviewed the major risks to which the Charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks.

#### **Objectives and activities**

##### **Objectives and aims**

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

##### **Public benefit**

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

##### **Main activities and achievements**

## **Tunbridge Wells Gospel Hall Trust**

### **Report of the Trustees For the year ended 5 April 2024**

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

The Trust's main achievements this year have included inviting to the hall local congregation and visitors from other congregations further afield and overseas and encouraging good works by them which benefit the wider community, as described below.

The Trust has also supported the Milton Gospel Trust by providing support both financially and physically with members of the congregation in refurbishing and renovating the Milton Gospel Halls in Tunbridge Wells and Tonbridge giving the benefitting the congregation and wider with better facilities.

The Emergency Needs Fund which the trust has supported in the past has not been used so extensively this year, however the Trust remains available and ready to step in and provide extra limited assistance by the way of grocery vouchers or similar to households who experience hardship such that it is likely to impact on the health and/or welfare of members of the household. The trust continues to liaise with a Local Welfare Panel to manage the application process and to administer the needed support to qualifying applicants.

#### **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 Hall would normally 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 25 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 hall[s] and visitors are free to help themselves.

#### **Spreading the Gospel message and the life of a Christian**

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

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

## **Tunbridge Wells Gospel Hall Trust**

### **Report of the Trustees For the year ended 5 April 2024**

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In addition to street preaching in some of the local town centres including Paddock Wood and Tonbridge, members of the congregation have continued their commitment to supporting the Rapid Relief Team (a separate charity) in their support of those in need and needs of the local community, this has included supporting food and welfare boxes to homeless charities in the locality as well as those who have been displaced in the war in Ukraine to supporting the emergency services with refreshments and supporting local communities in litter picking duties. The Trust has been pleased to make its external facilities available to be used as a meeting point for these volunteers along with the storage and a gathering point for the equipment for these activities to be carried out.

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 5<sup>th</sup> April 2024, the Trust had a modest surplus of incoming resources, over resources expended. Total voluntary income received this year was £181,088 compared to £135,328 in the previous year.

All funds held were unrestricted funds.

**Tunbridge Wells Gospel Hall Trust**

**Report of the Trustees  
For the year ended 5 April 2024**

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

Free reserves at the year end were £nil. (2023: £nil)

**Statement of Trustees' responsibilities**

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the Board:



Tim Fleck  
Trustee

Date: 01/02/25

**Tunbridge Wells Gospel Hall Trust**

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

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I report to the trustees on my examination of the accounts of the Tunbridge Wells Gospel Hall Trust for the year ended 05 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 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.

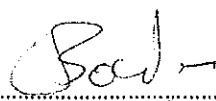
**INDEPENDENT EXAMINER'S STATEMENT**

I confirm that I am qualified to undertake the examination, because I am a member of the Chartered Institute of Management Accountants (CIMA)

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.

 22.01.2025  
..... (Signed, Date)

**Tunbridge Wells Gospel Hall Trust**

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

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income and endowments from:</b>						
<b>Donations and legacies:</b>						
Collections		35,400	0	0	35,400	37,850
Contributions from the congregation		87,575	0	0	87,575	56,200
Gift Aid donations		43,165	0	0	43,165	29,035
Gift Aid refunds received		10,791	0	0	10,791	7,259
Payroll giving		4,157	0	0	4,157	4,984
<b>Investments</b>						
Bank interest		565	0	0	565	18
<b>Total</b>		<b>181,653</b>	<b>0</b>	<b>0</b>	<b>181,653</b>	<b>135,346</b>
Grant to affiliated charity		0	0	0	0	418,111
<b>Expenditure on:</b>						
<b>Charitable activities</b>						
Running meeting rooms		101,097	0	0	101,097	98,671
Other charitable activities		5,269	0	0	5,269	631
Cost of donated services	4	3,597	0	0	3,597	3,625
<b>Total</b>	5	<b>109,963</b>	<b>0</b>	<b>0</b>	<b>109,963</b>	<b>95,584</b>
<b>Net income/(expenditure)</b>		<b>71,690</b>	<b>0</b>	<b>0</b>	<b>71,690</b>	<b>(378,349)</b>
<b>Net movement in funds</b>		<b>71,690</b>	<b>0</b>	<b>0</b>	<b>71,690</b>	<b>(378,349)</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		1,758,053	0	0	1,758,053	2,136,402
<b>Total funds carried forward</b>		<b>1,829,743</b>	<b>0</b>	<b>0</b>	<b>1,829,743</b>	<b>1,758,053</b>

The notes on pages 10 to 15 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.

Tunbridge Wells Gospel Hall Trust

Balance Sheet  
As at 5 April 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	6	1,975,715	2,016,260
<b>Current assets</b>			
Debtors:			
Prepayments and accrued income		2,540	1,659
Gift aid due from HMRC		13,535	4,074
Cash at bank and in hand		128,060	26,035
		144,135	31,768
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:			
Accruals and deferred income		(3,108)	(2,975)
Loans		(287,000)	(287,000)
Net current assets		(145,973)	(258,207)
<b>Total assets less current liabilities</b>		1,829,743	1,758,053
<b>Net assets</b>		1,829,743	1,758,053
<b>Funds</b>			
Unrestricted income fund		1,829,743	1,758,053
Restricted funds		-	-
<b>Total funds</b>	7	1,829,743	1,758,053

The unaudited financial statements were approved and authorised for issue by the Trustee of Tunbridge Wells Gospel Hall Trust on 2024 and signed on their behalf by



Bruce Lynes  
Trustee

The notes on pages 11 to 16 form part of these financial statements

**1. Accounting policies**

**1.1 Basis of preparation financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 ABC 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 £1,000) 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
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line

## Tunbridge Wells Gospel Hall Trust

### Notes to the financial statements For the year ended 5 April 2024

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Computer equipment                      25% straight line

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.      Donated services**

<i>Donated to:</i>	2024	2023
	£	£
Milton Gospel Hall Trust	3,597	3,625
	<hr/>	<hr/>
	3,597	3,625
	<hr/>	<hr/>

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2024

5. Resources expended

	Meeting rooms	Other charitable activities	2024	Meeting Rooms	Other charitable activities	2023
	£	£	£	£	£	£
<b>Direct costs</b>						
- Repairs and Maint'ce	8,107		8,107	9,182		9,182
- Utilities	24,429		24,429	11,353		11,353
- Insurance	2,884		2,884	2,068		2,068
- Telephone & IT	1,815		1,815	1,581		1,581
- Security	1,700		1,700	1,539		1,539
- Other direct costs	8,046	5,000	13,046	10,689	575	11,264
- Interest cost	8,410		8,410	6,223		6,223
- Depreciation	40,545		40,545	40,530		40,530
<b>Support costs</b>	2,224	116	2,340	2,324	16	2,340
<b>Governance</b>	2,937	153	3,090	5,839	40	5,879
	101,097	5,269	106,336	91,328	631	91,959

Governance costs include £600 (2023: £600) in respect of independent examiner's fees.

6. Tangible fixed assets

	Freehold Property and Refurbishment	Furniture, fixtures & fittings	Computer equipment	Total
	£	£	£	£
<b>Cost</b>				
Brought forward at 6 April 2023	2,483,627	89,368	1,134	2,574,129
Additions	-	-	-	-
Disposals	-	-	-	-
<b>At 5 April 2024</b>	2,483,627	89,368	1,134	2,574,129
<b>Depreciation</b>				
Brought forward at 6 April 2023	482,734	74,852	284	557,870
Charge for the year	38,649	1,613	284	40,545
Impairment	-	-	-	-
Disposals	-	-	-	-

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2024

At 5 April 2024	521,383	76,465	567	598,415
Net book value At 5 April 2024	1,962,244	12,904	567	1,975,715
At 5 April 2023	2,000,893	14,516	850	2,016,260

Property Details:

Land registry titles of the above property held are K788361.

7. Analysis of net assets between funds  
7.1 Current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	1,975,715	-	1,975,715
Current assets	144,135	-	144,135
Current liabilities	290,108	-	290,108
<b>Total funds</b>	<b>1,829,743</b>	<b>-</b>	<b>1,829,743</b>

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	2,016,260	-	2,016,260
Current assets	31,768	-	31,768
Current liabilities	289,975	-	289,975
<b>Total funds</b>	<b>1,758,053</b>	<b>-</b>	<b>1,758,053</b>

8. Movement in funds

8.1 Current year

Balance at 6 April 2023	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2024
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Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2024

	£	£	£	£	£
<b>Restricted funds</b>	-	-	-	-	-
Designated Funds	-	-	-	-	-
Unrestricted funds	1,758,053	181,653	109,963	-	1,829,743
<b>Total funds</b>	<b>1,758,053</b>	<b>181,653</b>	<b>109,963</b>	<b>-</b>	<b>1,829,743</b>

8.2 *Prior year*

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2023 £
<b>Restricted funds</b>	-	-	-	-	-
Designated Funds	375	-	375	-	-
Unrestricted funds	2,136,027	135,346	513,320	-	1,758,053
<b>Total funds</b>	<b>2,136,402</b>	<b>135,346</b>	<b>513,695</b>	<b>-</b>	<b>1,758,053</b>

9. **Transactions with related parties**

Donations were made during the year by related parties totalling £65,810 (2023: £30,185).

10. **Volunteers**

Tunbridge Wells 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.

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2024

11. Comparative Statement of Financial Activities

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £
<b>Income and endowments from:</b>					
<i>Donations and legacies:</i>					
Collections		37,850	-	-	37,850
Contributions from the congregation		56,200	-	-	56,200
Gift Aid donations		29,035	-	-	29,035
Gift Aid refunds received		7,259	-	-	7,259
Payroll giving		4,984	-	-	4,984
<i>Investments</i>					
Bank interest		18	-	-	18
<b>Total</b>		<b>135,346</b>	<b>-</b>	<b>-</b>	<b>135,346</b>
Grant to affiliated charity		418,111	-	-	418,111
<b>Expenditure on:</b>					
<i>Charitable activities</i>					
Running meeting rooms	5	91,328	-	-	98,671
Other charitable activities	5	256	375	-	631
Cost of donated services	4	3,625	-	-	3,625
<b>Total</b>		<b>95,209</b>	<b>375</b>	<b>-</b>	<b>95,584</b>
<b>Net income/(expenditure)</b>		<b>(377,974)</b>	<b>(375)</b>	<b>-</b>	<b>(378,349)</b>
<b>Net movement in funds</b>		<b>(377,974)</b>	<b>(375)</b>	<b>-</b>	<b>(378,349)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		2,136,027	375	-	2,136,402
<b>Total funds carried forward</b>		<b>1,758,053</b>	<b>-</b>	<b>-</b>	<b>1,758,053</b>

**TUNBRIDGE WELLS GOSPEL HALL TRUST**

England & Wales - Charity number 1159652

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# Accounts

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**Charity Registration No: 1159652**

**Tunbridge Wells Gospel Hall Trust**

**Report of the trustees and  
unaudited financial statements  
Year ended 5 April 2023**

# Tunbridge Wells Gospel Hall Trust

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## Tunbridge Wells Gospel Hall Trust

### Reference and administrative details For the year ended 5 April 2023

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<b>Registered charity number</b>	1159652
<b>Trustees</b>	R Allen T W Fleck (Chair) B W Lynes R Marriott T J Woodcock
<b>Treasurer</b>	B W Lynes
<b>Principal address</b>	The Meeting Hall Whetsted Road Five Oak Green Tonbridge TN12 6RT
<b>Independent examiner</b>	L Bowie Kingfield Cackle Street Brede Rye TN31 6DX
<b>Bankers</b>	Bank of Scotland plc PO Box 1000 BX2 1LB

## **Tunbridge Wells Gospel Hall Trust**

### **Report of the Trustees**

**For the year ended 5 April 2023**

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The Trustees present their report along with the financial statements of the Charity for the year ended 5<sup>th</sup> April 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 10-11 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 25<sup>th</sup> February 2003 most recently amended by Deed of Variation 15<sup>th</sup> August 2014. The Trust was registered with the Charity Commission for England and Wales on 17<sup>th</sup> December 2014 under Charity Registration Number: 1159652

#### **Recruitment and appointment of new trustees**

The names of the Trustees who served during the year and since the year end are set out on page 2. 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 (2022: £nil).

The Trust operates one Gospel Hall and Trustees are chosen from among the regular congregation of the hall[s]. 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. Tunbridge Wells Gospel Hall Trust also maintains particular links with Milton Gospel Trust, with which it shares members of its congregation.

#### **Risk management**

The Trustees have identified and reviewed the major risks to which the Charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks.

### **Objectives and activities**

#### **Objectives and aims**

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

#### **Public benefit**

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

## **Tunbridge Wells Gospel Hall Trust**

### **Report of the Trustees**

**For the year ended 5 April 2023**

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#### **Main activities and achievements**

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

The Trust's main achievements this year now that the pandemic restrictions have been lifted have included opening the hall to the congregation and visitors from other congregations and encouraging good works by them which benefit the wider community, as described below.

The trustees had also operated an Emergency Needs fund during the coronavirus pandemic and any resultant economic downturn. Although not used so extensively this year, the trust has continued to be available and step in and provide extra limited assistance by the way of grocery vouchers or similar to households who had experienced hardship due to the cost of living crisis, such that it is likely to impact on the health and/or welfare of members of the household. The trust has liaised with a Local Welfare Panel to manage the application process and to administer the needed support to qualifying applicants.

#### **Donation of Gospel Halls**

During the financial year the Trustees concluded that the Vale Road gospel hall owned by Tunbridge Wells Gospel Hall Trust should be donated to Milton Gospel Hall Trust (an affiliated trust) for NIL consideration pursuant to the power contained in clause 2.2(o) of the Trust Deed, as they considered it would be in the best interests of the congregation if the management and administration of gospel halls was consolidated. The donation was completed during May 2022.

#### **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 Hall would normally 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 25 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 hall[s] and visitors are free to help themselves.

#### **Spreading the Gospel message and the life of a Christian**

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

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

## **Tunbridge Wells Gospel Hall Trust**

### **Report of the Trustees**

**For the year ended 5 April 2023**

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In addition to street preaching in some of the local town centres including Paddock Wood and Tonbridge, members of the congregation continued their commitment to supporting - The Rapid Relief Team - a separate charity, in their support of those in need and needs of the local community. This has included supporting food and welfare boxes to those who have been displaced in the war in Ukraine to supporting the emergency services with refreshments and supporting local communities in litter picking duties. The Trust has been pleased to make its external facilities available to be used as a meeting point for these volunteers along with the storage and a gathering point for the equipment for these activities to be carried out.

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 5 April 2023, the Trust had a modest deficit of incoming resources over resources expended, due to the property donation. Total voluntary income received this year was £135,328 compared to £140,799 in the previous year.

All funds held were unrestricted funds.

## Tunbridge Wells Gospel Hall Trust

### Report of the Trustees

For the year ended 5 April 2023

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#### Reserves policy

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

Free reserves at the year end were £nil

#### Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the Board:



Tim Fleck  
Trustee

Date: 30-01-2024

## Tunbridge Wells Gospel Hall Trust

### Independent examiner's report to the trustees For the year ended 5 April 2023

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I report to the trustees on my examination of the accounts of the Tunbridge Wells Gospel Hall Trust for the year ended 05 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 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.

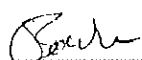
#### **INDEPENDENT EXAMINER'S STATEMENT**

I confirm that I am qualified to undertake the examination, because I am a member of the Chartered Institute of Management Accountants (CIMA).

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

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

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



(Signed, Date)

LLOYD BOWIE 31<sup>st</sup> January 2024

## Tunbridge Wells Gospel Hall Trust

### Statement of financial activities For the year ended 5 April 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and endowments from:</b>						
<i>Donations and legacies:</i>						
Collections		37,850			37,850	33,750
Contributions from the congregation		56,200			56,200	78,880
Gift Aid donations		36,294			36,294	22,838
Payroll giving		4,984			4,984	5,331
<i>Investments</i>						
Bank interest		18			18	1
<b>Total</b>		<b>135,346</b>			<b>135,346</b>	<b>140,800</b>
Grant to affiliated charity		418,111			418,111	
<b>Expenditure on:</b>						
<i>Charitable activities</i>						
Running meeting rooms	5	91,328			98,671	95,874
Other charitable activities	5	256	375		631	3,949
Cost of donated services	4	3,625			3,625	310
<b>Total</b>		<b>95,209</b>	<b>375</b>		<b>95,584</b>	<b>100,133</b>
<b>Net income/(expenditure)</b>		<b>(377,974)</b>	<b>(375)</b>		<b>(378,349)</b>	<b>40,667</b>
<b>Net movement in funds</b>		<b>(377,974)</b>	<b>(375)</b>		<b>(378,349)</b>	<b>40,667</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		2,136,027	375		2,136,402	2,095,735
<b>Total funds carried forward</b>		<b>1,758,053</b>	<b>-</b>		<b>1,758,053</b>	<b>2,136,402</b>

The notes on pages 10 to 15 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.

Tunbridge Wells Gospel Hall Trust

Balance sheet  
As at 5 April 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	6	2,016,260	2,457,637
<b>Current assets</b>			
Debtors:			
Prepayments and accrued income		1,659	1,779
Gift aid due from HMRC		4,074	2,363
Cash at bank and in hand		26,035	94,379
		31,768	98,520
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:			
Accruals and deferred income		(2,975)	(3,219)
Loans		(287,000)	(416,536)
Net current assets		(258,207)	(321,235)
<b>Total assets less current liabilities</b>		1,758,053	2,136,402
<b>Net assets</b>		1,758,053	2,136,402
<b>Funds</b>			
Unrestricted income fund		1,758,053	2,136,402
Restricted funds		-	-
<b>Total funds</b>	7	1,758,053	2,136,402

The unaudited financial statements were approved and authorised for issue by the Trustee of Tunbridge Wells Gospel Hall Trust on *10th November* 2023 and signed on their behalf by

*Blynes.*

BW Lynes  
Trustee

The notes on pages 10 to 15 form part of these financial statements

## Tunbridge Wells Gospel Hall Trust

### Notes to the financial statements For the year ended 5 April 2023

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#### 1. Accounting policies

##### 1.1 Basis of preparation financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Milton 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 £1,000) 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
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line

## Tunbridge Wells Gospel Hall Trust

### Notes to the financial statements For the year ended 5 April 2023

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Computer equipment                      25% straight line

#### 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. Donated services

<i>Donated to:</i>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Milton Gospel Hall Trust	3,625	310
	<hr/>	<hr/>
	3,625	310

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2023

5. Resources expended

	Meeting rooms	Other charitable activities	2023	Meeting Rooms	Other charitable activities	2022
	£	£	£	£	£	£
<b>Direct costs</b>						
- Repairs & Maintenance	9,182		9,182	16,248		16,248
- Utilities	11,353		11,353	7,692		7,692
- Insurance	2,068		2,068	1,877		1,877
- Telephone & IT	1,581		1,581	1,498		1,498
- Security	1,539		1,539	2,400		2,400
- Other direct costs	10,689	575	11,264	361	3,750	4,111
- Interest cost	6,223		6,223	13,100		13,100
- Depreciation	40,530		40,530	47,887		47,887
<b>Support costs</b>	2,324	16	2,340	2,247	93	2,340
<b>Governance</b>	5,839	40	5,879	2,564	106	2,670
	91,328	631	91,959	95,874	3,949	99,823

Governance costs include £600 (2022: £600) in respect of independent examiner's fees.

6. Tangible fixed assets

	Freehold Property and Refurbishment	Furniture, fixtures & fittings	Computer equipment	Total
	£	£	£	£
<b>Cost</b>				
Brought forward at 6 April 2022	2,902,287	83,000	-	2,985,287
Additions	-	16,129	1,134	17,263
Disposals	(418,660)	(9,761)	-	(428,421)
<b>At 5 April 2023</b>	<b>2,483,627</b>	<b>89,368</b>	<b>1,134</b>	<b>2,574,129</b>
<b>Depreciation</b>				
Brought forward at 6 April 2022	449,516	78,134	-	527,650
Charge for the year	38,648	1,598	284	40,530
Impairment	-	-	-	-
Disposals	(5,430)	(4,880)	-	(10,310)

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2023

At 5 April 2023	482,734	74,852	284	557,870
Net book value At 5 April 2023	2,000,893	14,516	850	2,016,260
At 5 April 2022	2,452,772	4,865	-	2,457,637

Property Details:

Land registry titles of the above property held are **K788361**.

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	2,016,260		2,016,260
Current assets	31,768		31,768
Current liabilities	289,975		289,975
<b>Total funds</b>	<b>1,758,053</b>		<b>1,758,053</b>

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	2,457,637		2,457,637
Current assets	98,520		98,520
Current liabilities	419,755		419,755
<b>Total funds</b>	<b>2,136,402</b>		<b>2,136,402</b>

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2023

8. Movement in funds

8.1 Current year

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2023 £
<b>Restricted funds</b>	-	-	-	-	-
Designated Funds	375	-	375	-	-
Unrestricted funds	2,136,027	135,346	513,320	-	1,758,053
<b>Total funds</b>	<b>2,136,402</b>	<b>135,346</b>	<b>513,695</b>	<b>-</b>	<b>1,758,053</b>

8.2 Prior year

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2022 £
<b>Restricted funds</b>					
Fund A					
Fund B					
Designated Funds	4,125	-	3,750	-	375
Unrestricted funds	2,091,610	140,799	96,383	-	2,136,027
<b>Total funds</b>	<b>2,095,735</b>	<b>140,799</b>	<b>100,133</b>	<b>-</b>	<b>2,136,402</b>

9. Transactions with related parties

Donations were made during the year by related parties totalling £30,185 (2022: £28,675).

A loan from a related party was repaid in full during the year, in the amount of £75,000. Interest was paid on the loan during the year of £125 (2021: £1,938)

10. Volunteers

ABC 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.

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2023

11. Comparative Statement of Financial Activities

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £
<b>Income and endowments from:</b>					
<i>Donations and legacies:</i>					
Collections		33,750			33,750
Contributions from the congregation		78,880			78,880
Gift Aid donations		22,838			22,838
Payroll giving		5,331			5,331
<i>Investments</i>					
Bank interest		1			1
<b>Total</b>		<b>140,800</b>			<b>140,800</b>
<b>Expenditure on:</b>					
<i>Charitable activities</i>					
Running meeting rooms		95,874			95,874
Other charitable activities		199	3,750		3,949
Cost of donated services	4	310			310
<b>Total</b>	5	<b>96,383</b>	<b>3,750</b>		<b>100,133</b>
<b>Net income/(expenditure)</b>		<b>44,417</b>	<b>(3,750)</b>		<b>40,667</b>
Net movement in funds		44,417	(3,750)		40,667
<b>Reconciliation of funds</b>					
Total funds brought forward		2,091,610	4,125		2,095,735
<b>Total funds carried forward</b>		<b>2,136,027</b>	<b>375</b>		<b>2,136,402</b>

**TUNBRIDGE WELLS GOSPEL HALL TRUST**

England & Wales - Charity number 1159652

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# Accounts

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**Charity Registration No: 1159652**

**Tunbridge Wells Gospel Hall Trust**

**Report of the trustees and  
unaudited financial statements**

**Year ended 5 April 2022**

**Tunbridge Wells Gospel Hall Trust**

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**Tunbridge Wells Gospel Hall Trust**

**Report of the Trustees  
For the year ended 5 April 2022**

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**Reference and administrative details**

<b>Charity name</b>	Tunbridge Wells Gospel Hall Trust
<b>Registered charity number</b>	1159652
<b>Trustees</b>	R Allen T W Fleck (Chair) B W Lynes R Marriott T J Woodcock
<b>Treasurer</b>	B W Lynes
<b>Principal address</b>	The Meeting Hall Whetsted Road Five Oak Green Tonbridge TN12 6RT
<b>Independent examiner</b>	L Bowie The Brackens Furnace Lane Broad Oak Rye TN31 6ES
<b>Bankers</b>	Bank of Scotland plc PO Box 1000 BX2 1LB

## **Tunbridge Wells Gospel Hall Trust**

### **Report of the Trustees For the year ended 5 April 2022**

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The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 10-11 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 25th February 2003, most recently amended by Deed of Variation dated 15th August 2014. The Trust was registered with the Charity Commission for England and Wales on 17th December 2014 under Charity Registration Number: 1159652.

##### **Recruitment and appointment of new trustees**

The names of the Trustees who served during the year and since the year end are set out on page 2. 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 (2021: £nil).

The Trust operates two 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. The Charity also maintains particular links with Milton Drive Trust, with which it shares members of its congregation.

##### **Risk management**

The Trustees have identified and reviewed the major risks to which the Charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks.

#### **Objectives and activities**

##### **Objectives and aims**

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

##### **Public benefit**

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

## **Tunbridge Wells Gospel Hall Trust**

### **Report of the Trustees For the year ended 5 April 2022**

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#### **Main activities and achievements**

The Trust provides and maintains the church hall at Whetsted Road, Five Oak Green where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - [www.plymouthbrethrenchristianchurch.org](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

During 2021 several outreach activities remained curtailed, but since the beginning of 2022 some of these activities have begun to be resumed once that lockdown restrictions had been lifted, including our preaching of the gospel in some of the local town centres, this has included the distribution of Gospel Tracts and Gospel cards to the general public

The trustees have also continued with 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**

With the commencement of lockdown restrictions in the UK the trust ceased using the gospel hall[s] It operates. During the financial year, restrictions were eased sufficiently to allow the congregation to use the gospel hall[s] 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.

#### **Meetings**

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preaching's, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 400 people normally attend these occasions, now that COVID-19 restrictions have been lifted the Gospel Hall has been opened again and made available

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

Bibles and an extensive range of other Christian reading material are on display at the hall[s] 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.

## Tunbridge Wells Gospel Hall Trust

### Report of the Trustees For the year ended 5 April 2022

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In addition to street preaching, the Trust has supported members of the congregation in their commitment to supporting the Rapid Relief Team in their support of those in need and needs of the local community, this has ranged from supporting food and welfare boxes to those who have been displaced in the war in Ukraine to supporting the emergency services with refreshments and supporting local communities in litter picking duties. The Trust has been pleased to make its external facilities available to be used as a meeting point for these volunteers along with the storage and a gathering point for the equipment for these activities to be carried out

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 5 April 2022, the Trust had a modest surplus of incoming resources over resources expended. Total voluntary income received this year was £140,799 compared to £121,652 in the previous year.

All funds held were unrestricted funds.

**Report of the Trustees  
For the year ended 5 April 2022**

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**Reserves policy**

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

Free reserves at the year end were £nil.

**Statement of Trustees' responsibilities**

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the Board:



T W Fleck  
Trustee

Date: .....31/1/23.....

**Tunbridge Wells Gospel Hall Trust**

**Independent examiner's report to the trustees  
For the year ended 5 April 2022**

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I report to the trustees on my examination of the accounts of the Tunbridge Wells Gospel Hall Trust for the year ended 05 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 THE INDEPENDENT EXAMINER'S REPORT**

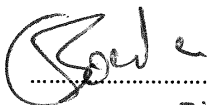
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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



..... (Signed, Date)

31/01/2023

## Tunbridge Wells Gospel Hall Trust

### Statement of financial activities For the year ended 5 April 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income and endowments from:</b>						
<b>Donations and legacies:</b>						
Collections		33,750			33,750	44,350
Contributions from the congregation		78,880			78,880	45,645
Gift Aid donations		22,838			22,838	24,450
Payroll giving		5,331			5,331	7,207
<b>Investments</b>						
Bank interest		1			1	4
<b>Total</b>		140,800			140,800	121,656
<b>Expenditure on:</b>						
<b>Charitable activities</b>						
Running meeting rooms		95,874			95,874	80,154
Other charitable activities		199	3,750		3,949	1,662
Cost of donated services	4	310			310	237
<b>Total</b>	5	96,383	3,750		100,133	82,053
<b>Net income/(expenditure)</b>		44,417	(3,750)		40,667	39,603
Net movement in funds		44,417	(3,750)		40,667	39,603
<b>Reconciliation of funds</b>						
Total funds brought forward		2,091,610	4,125		2,095,735	2,056,132
<b>Total funds carried forward</b>		2,136,027	375		2,136,402	2,095,735

The notes on pages 10 to 15 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.

Tunbridge Wells Gospel Hall Trust

Balance sheet  
As at 5 April 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	6	2,457,637	2,505,524
<b>Current assets</b>			
Debtors:			
Prepayments and accrued income		1,779	1,291
Gift aid due from HMRC		2,363	1,301
Cash at bank and in hand		94,379	81,509
		98,520	84,101
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:			
Accruals and deferred income		(3,219)	(5,354)
Loans		(416,536)	(488,536)
Net current assets		(321,235)	(409,789)
<b>Total assets less current liabilities</b>		2,136,402	2,095,735
<b>Net assets</b>		2,136,402	2,095,735
<b>Funds</b>			
Unrestricted income fund		2,136,402	2,095,735
Restricted funds		-	-
<b>Total funds</b>	7	2,136,402	2,095,735

The unaudited financial statements were approved and authorised for issue by the Trustee of Tunbridge Wells Gospel Hall Trust on 02.08.2022 and signed on their behalf by



B W Lynes  
Trustee

The notes on pages 10 to 15 form part of these financial statements

**1. Accounting policies**

**1.1 Basis of preparation financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Tunbridge Wells 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 £xxx) 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
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line

**Tunbridge Wells Gospel Hall Trust**

**Notes to the financial statements  
For the year ended 5 April 2022**

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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.  
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**

<i>Donated to:</i>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Milton Drive Trust	310	237
	<hr/>	<hr/>
	<b>310</b>	<b>237</b>
	<hr/>	<hr/>

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2022

5. Resources expended

	Meeting rooms	Other charitable activities	2022	Meeting Rooms	Other charitable activities	2021
	£	£	£	£	£	£
<b>Direct costs</b>						1,338
- Repairs & Maintenance	16,248		16,248	1,338		6,409
- Utilities	7,692		7,692	6,409		465
- Insurance	1,877		1,877	465		816
- Telephone & IT	1,498		1,498	816		2,154
- Security	2,400		2,400	2,154		1,812
- Other direct costs	361	3,750	4,111		1,812	16,924
- Interest cost	13,100		13,100	16,924		47,887
- Depreciation	47,887		47,887	47,887		
<b>Support costs</b>	2,247	93	2,340	2,155	45	2,200
<b>Governance</b>	2,564	106	2,670	2,006	42	2,048
	95,874	3,949	99,823	80,154	1,899	82,053

Governance costs include £600 (2021: £600) in respect of independent examiner's fees.

6. Tangible fixed assets

	Freehold Property and Refurbishment	Furniture, fixtures & fittings	Total
	£	£	£
<b>Cost</b>			
Brought forward at 6 April 2021	2,902,287	83,000	2,985,287
Disposals	-	-	-
<b>At 5 April 2022</b>	2,902,287	83,000	2,985,287
<b>Depreciation</b>			
Brought forward at 6 April 2021	409,929	69,834	479,763
Charge for the year	39,587	8,300	47,887
Impairment	-	-	-
Disposals	-	-	-

**Tunbridge Wells Gospel Hall Trust**

**Notes to the financial statements  
For the year ended 5 April 2022**

<b>At 5 April 2022</b>	449,516	78,134	527,650
	-----	-----	-----
<b>Net book value At 5 April 2022</b>	1,529,822	4,865	2,457,637
	=====	=====	=====
<b>At 5 April 2021</b>	2,492,358	13,165	2,505,524
	=====	=====	=====

**Property Details:**

Land registry titles of the above property held are **K788361**, **K260152** and **K216348** (Part Only).

**7. Analysis of net assets between funds**

*7.1 Current year*

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Tangible fixed assets	2,457,637		2,457,637
Current assets	98,520		98,520
Current liabilities	419,755		419,755
	-----	-----	-----
<b>Total funds</b>	2,136,402		2,136,402
	=====	=====	=====

*7.2 Prior year*

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total Funds £</b>
Tangible fixed assets	2,505,524		2,505,524
Current assets	84,101		84,101
Current liabilities	493,890		493,890
	-----	-----	-----
<b>Total funds</b>	2,095,735		2,095,735
	=====	=====	=====

**Tunbridge Wells Gospel Hall Trust**

**Notes to the financial statements  
For the year ended 5 April 2022**

**8. Movement in funds**

*8.1 Current year*

	Balance at 6 April 2021	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2022
	£	£	£	£	£
<b>Restricted funds</b>	-	-	-	-	-
Designated Funds	4,125	-	3,750	-	375
Unrestricted funds	2,091,610	140,799	96,383	-	2,136,027
<b>Total funds</b>	<b>2,095,735</b>	<b>140,799</b>	<b>100,133</b>	<b>-</b>	<b>2,136,402</b>

*8.2 Prior year*

	Balance at 6 April 2020	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2021
	£	£	£	£	£
<b>Restricted funds</b>	-	-	-	-	-
Designated Funds	-	5,700	1,575	-	4,125
Unrestricted funds	2,056,132	115,956	80,478	-	2,091,610
<b>Total funds</b>	<b>2,056,132</b>	<b>121,656</b>	<b>82,053</b>	<b>-</b>	<b>2,095,735</b>

**9. Transactions with related parties**

R Marriott (a trustee of the charity) was a partner of AV Surgery Supplies, from which Tunbridge Wells Gospel Hall Trust procured cleaning and hygiene disposables during the year totalling £169 (2020: £139). As at 5 April 2020 no funds were outstanding on this account.

Donations were made during the year by related parties totalling £28,675 (2021: £5,990).

A loan from a related party was outstanding at the year end with a balance of £75,000 (2021: £75,000). Interest was paid on the loan during the year of £1,938 (2021: £2,250)

**Tunbridge Wells Gospel Hall Trust**

**Notes to the financial statements  
For the year ended 5 April 2022**

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**10. Volunteers**

Tunbridge Wells 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.

**Tunbridge Wells Gospel Hall Trust**

**Notes to the financial statements  
For the year ended 5 April 2022**

**11. Comparative Statement of Financial Activities**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £
<b>Income and endowments from:</b>					
<b>Donations and legacies:</b>					
Collections		38,650	5,700		44,350
Contributions from the congregation		45,645			45,645
Gift Aid donations		24,450			24,450
Payroll giving		7,207			7,207
<b>Investments</b>					
Bank interest		4			4
<b>Other</b>					
Grants from other Trusts		0			0
<b>Total</b>		115,956	5,700		121,656
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
Running meeting rooms		80,154			80,154
Other charitable activities		87	1,575		1,662
Cost of donated services	4	237			237
<b>Total</b>	5	80,478	1,575		82,053
<b>Net income/(expenditure)</b>		35,478	4,125		39,603
Net movement in funds		35,478	4,125		39,603
<b>Reconciliation of funds</b>					
Total funds brought forward		2,056,132	0		2,056,132
<b>Total funds carried forward</b>	8	2,091,610	4,125		2,095,735

**TUNBRIDGE WELLS GOSPEL HALL TRUST**

England & Wales - Charity number 1159652

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# Accounts

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**Tunbridge Wells Gospel Hall Trust**

**Report of the trustees and  
unaudited financial statements  
Year ended 5 April 2021**

## Tunbridge Wells Gospel Hall Trust

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## Tunbridge Wells Gospel Hall Trust

### Reference and administrative details

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<b>Charity name</b>	Tunbridge Wells Gospel Hall Trust
<b>Registered charity number</b>	1159652
<b>Trustees</b>	R Allen T W Fleck (Chair) B W Lynes R Marriott T J Woodcock
<b>Treasurer</b>	B W Lynes
<b>Principal address</b>	The Meeting Hall Whetsted Road Five Oak Green Tonbridge TN12 6RT
<b>Independent examiner</b>	L Bowie The Brackens Furnace Lane Broad Oak Rye TN31 6ES
<b>Bankers</b>	Bank of Scotland plc PO Box 1000 BX2 1LB

## **Tunbridge Wells Gospel Hall Trust**

### **Report of the trustees For the year ended 5 April 2021**

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The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Trust Deed and applicable law.

#### **Structure, governance and management**

##### **Governing document**

The Charity is an unincorporated trust constituted by a Deed of Trust dated 25th February 2003, most recently amended by Deed of Variation dated 15th August 2014. The Trust was registered with the Charity Commission for England and Wales on 17th December 2014 under Charity Registration Number: 1159652.

##### **Recruitment and appointment of new trustees**

The names of the Trustees who served during the year and since the year end are set out on page 3. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2021 (2020: £nil).

The Trust operates two 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. The Charity also maintains particular links with Milton Drive Trust, with which it shares members of its congregation.

##### **Risk management**

The Trustees have identified and reviewed the major risks to which the Charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks.

##### **Objectives and activities**

###### **Objectives and aims**

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

###### **Public benefit**

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

## Tunbridge Wells Gospel Hall Trust

### Report of the trustees (continued) For the year ended 5 April 2021

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#### **Main activities and achievements**

The Trust provides and maintains the church hall at Whetsted Road, Five Oak Green where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - [www.plymouthbrethrenchristianchurch.org](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

Following the onset of Covid-19 in the Spring of 2020 and with the lockdown restrictions imposed it resulted in a number of the Trust outreach activities being curtailed, including our preaching of the gospel in the town centres, however the trustees and regular members of the congregation have continued to support people and communities around our places of worship. The trustees are fully committed to resuming public outreach activities once Covid-19 restrictions have been lifted

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, Tunbridge Wells GHT ceased using the two 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 30 and 400 people normally attend these occasions, however since Covid-19 lockdown restrictions most of our Bible meetings have been continued virtually using Zoom and other similar mediums.

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

Bibles and an extensive range of other Christian reading material are on display at the hall[s] 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.

## Tunbridge Wells Gospel Hall Trust

### Report of the trustees (continued) For the year ended 5 April 2021

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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 5 April 2021, the Trust had a modest surplus of incoming resources over resources expended. Total voluntary income received this year was £121,652 compared to £149,108 in the previous year.

All funds held were unrestricted funds.

##### **Reserves policy**

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

Free reserves at the year end were £nil.

**Statement of Trustees' responsibilities**

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

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

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

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

On behalf of the Board:



T W Fleck  
Trustee

Date: .....21.01.2022.....

**Tunbridge Wells Gospel Hall Trust**

**Independent examiner's report to the trustees  
For the year ended 5 April 2021**

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I report to the trustees on my examination of the accounts of the Tunbridge Wells 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**

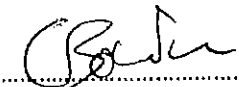
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

  
..... (Signed, Date)

21.01.2022

Tunbridge Wells Gospel Hall Trust

Statement of financial activities  
For the year ended 5 April 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income and endowments from:</b>						
<b>Donations and legacies:</b>						
		38,650	5,700		44,350	19,900
		45,645			45,645	82,689
		24,450			24,450	24,495
		7,207			7,207	6,024
<b>Investments</b>						
		4			4	6
<b>Other</b>						
		0			0	16,000
<b>Total</b>		<b>115,956</b>	<b>5,700</b>		<b>121,656</b>	<b>149,114</b>
<b>Expenditure on:</b>						
<b>Charitable activities</b>						
		80,154			80,154	102,868
		87	1,575		1,662	349
	4	237			237	2,156
<b>Total</b>	<b>5</b>	<b>80,478</b>	<b>1,575</b>		<b>82,053</b>	<b>105,372</b>
<b>Net income/(expenditure)</b>		<b>35,478</b>	<b>4,125</b>		<b>39,603</b>	<b>43,742</b>
<b>Net movement in funds</b>		<b>35,478</b>	<b>4,125</b>		<b>39,603</b>	<b>43,742</b>
<b>Reconciliation of funds</b>						
<b>Total funds brought forward</b>		<b>2,056,132</b>	<b>0</b>		<b>2,056,132</b>	<b>2,012,390</b>
<b>Total funds carried forward</b>	<b>8</b>	<b>2,091,610</b>	<b>4,125</b>		<b>2,095,735</b>	<b>2,056,132</b>

The notes on pages 9 to 13 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.

Tunbridge Wells Gospel Hall Trust

Balance sheet  
As at 5 April 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	6	2,505,524	2,553,410
<b>Current assets</b>			
Debtors:			
Prepayments and accrued income		1,291	360
Gift aid due from HMRC		1,301	1,281
Cash at bank and in hand		81,509	26,915
		84,101	28,557
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:			
Accruals and deferred income		(5,354)	(1,755)
Loans		(488,536)	(524,080)
Net current assets		(409,789)	(497,278)
<b>Total assets less current liabilities</b>		2,095,735	2,056,132
<b>Net assets</b>		2,095,735	2,056,132
<b>Funds</b>			
Unrestricted income fund		2,095,735	2,056,132
Restricted funds		-	-
<b>Total funds</b>	7	2,095,735	2,056,132

The unaudited financial statements were approved and authorised for issue by the Trustee of Tunbridge Wells Gospel Hall Trust on *7th December* 2021 and signed on their behalf by



T W Fleck  
Trustee

The notes on pages 11 to 15 form part of these financial statements

**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 Tunbridge Wells 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 £500) 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:

## Tunbridge Wells Gospel Hall Trust

### Notes to the financial statements For the year ended 5 April 2021

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Freehold buildings	2% straight line
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line

#### 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.

There are currently no restricted funds held by the Charity.

#### 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. 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, Tunbridge Wells GHT ceased using the two gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

## 2. Trustees' remuneration and expenses

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

## 3. Wages and salaries

There are no employees (2020: None).

## 4. Donated services

<i>Donated to:</i>	2021 £	2020 £
Milton Drive Trust	237	2,156

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5. Resources expended

	Meeting rooms £	Other charitable activities £	2021 £	2020 £
<b>Direct costs</b>				
- Repairs & Maintenance	1,338		1,338	14,228
- Utilities	6,409		6,409	9,256
- Insurance	465		465	2,394
- Telephone & IT	816		816	1,485
- Security	2,154		2,154	2,024
- Other direct costs		1,812	1,812	2,572
- Interest cost	16,924		16,924	19,050
- Depreciation	47,887		47,887	47,887
<b>Support costs</b>	2,155.00	45	2,200	4,700
<b>Governance</b>	2,006.00	42	2,048	1,776
	<u>80,154</u>	<u>1,899</u>	<u>82,053</u>	<u>103,216</u>

Governance costs include £600 (2020: £600) in respect of independent examiner's fees.

6. Tangible fixed assets

	Freehold Property and Refurbishment £	Furniture, fixtures & fittings £	Total £
<b>Cost</b>			
Brought forward at 6 April 2020	2,902,287	83,000	2,985,287
Disposals	-	-	-
<b>At 5 April 2021</b>	<u>2,902,287</u>	<u>83,000</u>	<u>2,985,287</u>
<b>Depreciation</b>			
Brought forward at 6 April 2020	370,342	61,534	431,877
Charge for the year	39,587	8,300	47,887
Impairment	-	-	-

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2021

Disposals	-	-	-
<b>At 5 April 2021</b>	<b>409,929</b>	<b>69,834</b>	<b>479,763</b>
<b>Net book value At 5 April 2021</b>	<b>2,492,358</b>	<b>13,165</b>	<b>2,505,524</b>
<b>At 5 April 2020</b>	<b>2,531,945</b>	<b>21,465</b>	<b>2,553,410</b>

**Property Details:**

Land registry titles of the above property held are **K788361**, **K260152** and **K216348** (Part Only).

**7. Analysis of net assets between funds**

*7.1 Current year*

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	2,505,524	-	-	2,505,524
Current assets	79,976	4,125	-	84,101
Current liabilities	439,890	-	-	439,890
<b>Total funds</b>	<b>2,091,610</b>	<b>4,125</b>	<b>-</b>	<b>2,095,735</b>

*7.2 Prior year*

	Unrestricted funds £	Designated Funds £	Restricted funds £	Total Funds £
Tangible fixed assets	2,553,410	-	-	2,553,410
Current assets	28,557	-	-	28,557
Current liabilities	525,835	-	-	525,835
<b>Total funds</b>	<b>2,056,132</b>	<b>-</b>	<b>-</b>	<b>2,056,132</b>

Tunbridge Wells Gospel Hall Trust

Notes to the financial statements  
For the year ended 5 April 2021

8. Movement in funds

8.1 Current year

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2021 £
<b>Restricted funds</b>	-	-	-	-	-
Designated Funds	-	5,700	1,575	-	4,125
Unrestricted funds	2,056,132	115,956	80,478	-	2,091,610
<b>Total funds</b>	<b>2,056,132</b>	<b>121,656</b>	<b>82,053</b>	<b>-</b>	<b>2,095,735</b>

8.2 Prior year

	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2020 £
<b>Restricted funds</b>	-	-	-	-	-
Unrestricted funds	2,012,390	149,114	105,372	-	2,056,132
<b>Total funds</b>	<b>2,012,390</b>	<b>149,114</b>	<b>105,372</b>	<b>-</b>	<b>2,056,132</b>

9. Transactions with related parties

R Marriott (a trustee of the charity) was a partner of AV Surgery Supplies, from which the Tunbridge Wells Gospel Hall Trust procured cleaning and hygiene disposables during the year totalling £139 (2020: £243). As at 5 April 2020 no funds were outstanding on this account.

Donations were made during the year by related parties totalling £5,990 (2020: £6,610).

A loan from a related party (Silas Fleck) was outstanding at the year end with a balance of £75,000 (2020: £75,000) and the trust were charged a 3% per annum charge on the loan.

**10. Volunteers**

Tunbridge Wells 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.