

**Tunbridge Wells Gospel Hall Trust**

**Report of the trustees and  
unaudited financial statements  
Year ended 5 April 2022**

# Tunbridge Wells Gospel Hall Trust

## Contents

---

	Pages
Reference and administrative details	2
Report of the trustees	3-6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	9-15

## **Tunbridge Wells Gospel Hall Trust**

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

---

#### **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**

---

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**

---

#### **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**

---

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**

---

**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

---

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**

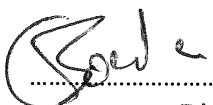
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

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

---

**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

---

#### 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

#### *Donated to:*

	2022 £	2021 £
Milton Drive Trust	310	237
	<hr/>	<hr/>
	310	237
	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>
<b>Net book value At 5 April 2022</b>	1,529,822	4,865	2,457,637
	<hr/>	<hr/>	<hr/>
<b>At 5 April 2021</b>	2,492,358	13,165	2,505,524
	<hr/>	<hr/>	<hr/>

**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
	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	2,136,402		2,136,402
	<hr/>	<hr/>	<hr/>

**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
	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	2,095,735		2,095,735
	<hr/>	<hr/>	<hr/>

# 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)

**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