

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

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	10-15

Tunbridge Wells Gospel Hall Trust

Reference and administrative details For the year ended 5 April 2023

Charity name	Tunbridge Wells Gospel Hall Trust
Registered charity number	1159652
Trustees	R Allen T W Fleck (Chair) B W Lynes R Marriott T J Woodcock
Treasurer	B W Lynes
Principal address	The Meeting Hall Whetsted Road Five Oak Green Tonbridge TN12 6RT
Independent examiner	L Bowie Kingfield Cackle Street Brede Rye TN31 6DX
Bankers	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

The Trustees present their report along with the financial statements of the Charity for the year ended 5th 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 25th February 2003 most recently amended by Deed of Variation 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 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

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 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

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

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

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.

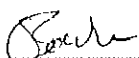
INDEPENDENT EXAMINER'S STATEMENT

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 31st 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 £
Income and endowments from:						
<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
Total		135,346			135,346	140,800
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Grant to affiliated charity		418,111			418,111	
Expenditure on:						
<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
Total		95,209	375		95,584	100,133
Net income/(expenditure)		(377,974)	(375)		(378,349)	40,667
Net movement in funds		(377,974)	(375)		(378,349)	40,667
Reconciliation of funds						
Total funds brought forward		2,136,027	375		2,136,402	2,095,735
Total funds carried forward		1,758,053	-		1,758,053	2,136,402

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 £
Fixed assets			
Tangible fixed assets	6	2,016,260	2,457,637
Current assets			
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
Current liabilities			
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)
Total assets less current liabilities		1,758,053	2,136,402
Net assets		1,758,053	2,136,402
Funds			
Unrestricted income fund		1,758,053	2,136,402
Restricted funds		-	-
Total funds	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

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

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

Donated to:

	2022 £	2021 £
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
	£	£	£	£	£	£
Direct costs						
- 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
Support costs	2,324	16	2,340	2,247	93	2,340
Governance	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
	£	£	£	£
Cost				
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)
At 5 April 2023	2,483,627	89,368	1,134	2,574,129
Depreciation				
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
Total funds	1,758,053		1,758,053

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
Total funds	2,136,402		2,136,402

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 £
Restricted funds	-	-	-	-	-
Designated Funds	375	-	375	-	-
Unrestricted funds	2,136,027	135,346	513,320	-	1,758,053
Total funds	2,136,402	135,346	513,695	-	1,758,053

8.2 Prior year

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

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 £
Income and endowments from:					
<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
Total		140,800			140,800
Expenditure on:					
<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
Total	5	96,383	3,750		100,133
Net income/(expenditure)		44,417	(3,750)		40,667
Net movement in funds		44,417	(3,750)		40,667
Reconciliation of funds					
Total funds brought forward		2,091,610	4,125		2,095,735
Total funds carried forward		2,136,027	375		2,136,402