

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2022
for
New Gospel Hall Trust

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

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for the Year Ended 5 April 2022

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TRUSTEES

R C Kingston
K Allen
N Baxter
C Barnes
H M Tuffin

PRINCIPAL ADDRESS

Fryth House
Bushfield Road
Bovingdon
Hertfordshire
HP3 0DR

**REGISTERED CHARITY
NUMBER**

1159952

INDEPENDENT EXAMINER

Sandra Thurgood
3 Dells Lane
Biggleswade
Bedfordshire
SG18 8LP

FCCA FMAAT CPA BSc

CHAIRMAN

H M Tuffin

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust has the following charitable purposes:

1. 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") whose core doctrine and whose proper practices in furtherance of some of the aspects of that core doctrine ("Faith in Practice") is summarised in the two Schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 13th February 2014.
2. Any other charitable purposes connected with Brethren.

Main 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.

Meetings normally held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Depending on the particular meeting, between 40 and 600 people normally attend these occasions. There is a structured schedule of weekly meetings held in one or more of the gospel halls.

The Covid-19 pandemic curtailed the normal activities of the Trust, and the Gospel Halls under control of the Trust were not used to comply with the government guidance. Use of the halls started again once the restrictions were lifted - see further notes below.

Spreading the Gospel Message

The Gospel Hall is a base from which a large number of preachers operate to spread the Christian gospel, in word and deed. Gospel tracts are provided free of charge by the Trust to such preachers. Many of them also preach the Christian gospel on the streets of Hemel Hempstead, St Albans and Watford. This activity was curtailed during the Covid-19 pandemic but has now started again.

In addition to street preaching, the trust also keeps in contact with other institutions to provide gospel tracts and bibles as required.

Visitors

The services and meetings are attended by the regular congregation and many of the services are open to other visitors who are properly disposed. The notice board outside the Hall welcomes visitors and displays times of Gospel Preachings along with a telephone number for those seeking further information or help. Gospel Tracts, which are distributed daily, also display this information.

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

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees of New Gospel Hall Trust 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.

One of the Trust's principal activities that further its objectives is providing a facility for the coordination of 'outreach' work into the wider community.

This report includes some of the things that we have been engaged in during 2021-22.

Gospel tracts and literature available from the Gospel Hall

The Trust maintains a stock and display of gospel tracts, literature and Bibles in the foyer of our main Gospel Hall and this fact is advertised on the sign board at the street entrance.

Street preachings and Gospel tract distribution

Regular open air preachings in the market square of Hemel Hempstead on Saturdays and weekdays are restarting now the restrictions from the pandemic have been lifted.

Supporting the Rapid Relief Team charity

Volunteers from our congregation support the work and manage local events for a separate charity, the Rapid Relief Team, in the Hemel Hempstead/Watford/St Albans area. A donation amounting to £675 was made to the RRT during the year.

Congregational Support

The trustees 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 appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants. The fund was wound down once the pandemic restrictions were lifted.

Further plans for 2022-23

We are planning to continue the various initiatives in the new period.

We will look for opportunities to support additional other local charities that need support from our willing team of volunteers.

We will be open to new suggestions from members of the congregation which we will review and put forward for approval at one of the regular trustee meetings.

OBJECTIVES AND ACTIVITIES

The life of a Christian

The following points are an extract from Schedule 1 of the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to public benefit;

1. 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)
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).
3. 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).
4. 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.
5. 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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 halls for the Lord's Supper (Communion). The use of the rooms was conducted in a manner which always complied with the government guidance, and the trust intends to continue using the rooms when it is safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

The congregation is kept regularly informed as to particular needs for funds, and other relevant matters.

FINANCIAL REVIEW

Principal funding sources

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift aid is also claimed on relevant gifts.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The policy is to have a level of reserves that meet its ongoing commitments for at least six months. 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.

Free reserves at the year end were £543,268 (2021: £487,178). It is anticipated that these will be used to acquire further gospel halls in the local area.

FINANCIAL REVIEW

Financial position

In the year ended 5 April 2022 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £116,925 compared to £93,963 in the previous year, and expenditure was £103,109 compared to £109,354 in the previous year.

Donations received to the Emergency Needs Fund amounted to £4,730 and support given amounted to £4,950. The deficit on the fund at 5th April 2022 amounting to £220 was covered by the balance brought forward and the general fund.

All funds held were unrestricted funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

New Gospel Hall Trust is constituted by a Deed of Trust dated 20 October 1978, amended by various Deeds and most recently by Deed of Variation dated 13th February 2014. The Trust was registered with the Charity Commission for England and Wales on 15th January 2015 under Charity Registration Number: 1159952.

Recruitment and appointment of new trustees

The Trustees who have served during the year and since the year end are set out on page 1. 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).

Induction and training of new trustees

Trustees are selected according to their experience in specialised fields and are expected to use that experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

Wider network

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Trust may pay invoices for Trusts in the local area of similar purposes, these include Sandringham Gospel Hall Trust, Heath Gospel Hall Trust and Streamside Gospel Hall Trust.

The trust maintains particular links with the Sandringham Gospel Hall Trust, Heath Gospel Hall Trust and Streamside Gospel Hall Trust, with which it shares members of its congregation.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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.

All transactions have been reviewed and approved by two trustees

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 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, 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

All transactions have been reviewed and approved by two trustees.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

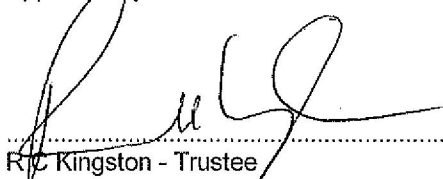
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- select suitable accounting policies and then apply them consistently;
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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 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.

Approved by order of the board of trustees on 3rd February 2023 and signed on its behalf by:


R.C. Kingston - Trustee

Independent examiner's report to the trustees of New Gospel Hall Trust

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

Responsibilities and basis of report

As the charity trustees of the Trust you 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



The Association of Chartered Certified Accountants
Sandra Thurgood FCCA FMAAT CPA BSc
3 Dells Lane
Biggleswade
Bedfordshire
SG18 8LP

Date: 3rd February 2023

Statement of Financial Activities
for the Year Ended 5 April 2022


	Notes	Unrestricted fund £	Designated Fund £	Restricted fund £	5.4.22 Total funds £	5.4.21 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	112,195	4,730	-	116,925	93,963
EXPENDITURE ON						
Charitable activities						
Running gospel halls		48,032	4,950	-	52,982	47,671
Depreciation		42,273	-	-	42,273	43,239
Other activities		6,664	-	-	6,664	17,314
Governance costs		1,190	-	-	1,190	1,130
Total		98,159	4,950	-	103,109	109,354
NET INCOME/(EXPENDITURE)		14,036	(220)	-	13,816	(15,391)
Transfers between funds	9	(220)	220	-	-	-
Net movement in funds		13,816	-	-	13,816	(15,391)
RECONCILIATION OF FUNDS						
Total funds brought forward		2,622,634	-	-	2,622,634	2,638,025
TOTAL FUNDS CARRIED FORWARD		2,636,450	-	-	2,636,450	2,622,634

New Gospel Hall Trust

Balance Sheet
5 April 2022

	Notes	Unrestricted fund £	Designated Fund £	Restricted fund £	5.4.22 Total funds £	5.4.21 Total funds £
FIXED ASSETS						
Tangible assets	6	2,093,182	-	-	2,093,182	2,135,456
CURRENT ASSETS						
Debtors	7	9,870	-	-	9,870	11,563
Cash at bank		533,598	-	-	533,598	475,816
		<u>543,468</u>	<u>-</u>	<u>-</u>	<u>543,468</u>	<u>487,379</u>
CREDITORS						
Amounts falling due within one year	8	(200)	-	-	(200)	(201)
NET CURRENT ASSETS		<u>543,268</u>	<u>-</u>	<u>-</u>	<u>543,268</u>	<u>487,178</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,636,450	-	-	2,636,450	2,622,634
NET ASSETS		<u>2,636,450</u>	<u>-</u>	<u>-</u>	<u>2,636,450</u>	<u>2,622,634</u>
FUNDS	9					
Unrestricted funds					2,636,450	2,622,634
TOTAL FUNDS					<u>2,636,450</u>	<u>2,622,634</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd February 2022 and were signed on its behalf by:


R C Kingston - Trustee


H M Tuffin - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 1% on cost and not provided
Improvements to property	- 10% on cost
Plant and Equipment	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

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.

2. DONATIONS AND LEGACIES

	5.4.22	5.4.21
	£	£
Gift aid donations	45,159	42,181
Other donations	730	2,990
Income tax refunds	11,493	10,545
Contributions from the congregation	44,000	-
Donated services and facilities	990	950
Payroll Giving	9,823	9,027
Contributions - ENF	4,730	28,270
	<u>116,925</u>	<u>93,963</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

4. DONATED SERVICES

Costs incurred in respect of donated services during the year were as follows:

Sandringham Gospel Hall Trust:	£2,786	[2021: £6,854]
Heath Gospel Hall Trust	£8,365	(2021: £1,774)
Streamside Gospel Hall Trust	£3,037	(2021: £1,172)

5. VOLUNTEERS

New 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.

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and Equipment £	Totals £
COST				
At 6 April 2021 and 5 April 2022	<u>2,126,503</u>	<u>293,358</u>	<u>104,088</u>	<u>2,523,949</u>
DEPRECIATION				
At 6 April 2021	121,060	174,934	92,499	388,493
Charge for year	<u>10,041</u>	<u>29,336</u>	<u>2,897</u>	<u>42,274</u>
At 5 April 2022	<u>131,101</u>	<u>204,270</u>	<u>95,396</u>	<u>430,767</u>
NET BOOK VALUE				
At 5 April 2022	<u>1,995,402</u>	<u>89,088</u>	<u>8,692</u>	<u>2,093,182</u>
At 5 April 2021	<u>2,005,443</u>	<u>118,424</u>	<u>11,589</u>	<u>2,135,456</u>

Land Registry Title Nos. HD556634 Shantock Hall Lane HD247904 Blackwater Lane

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5.4.22	5.4.21
	£	£
Other debtors	1,700	1,700
Gift Aid tax recoverable	5,200	6,999
Prepayments and accrued income	2,970	2,864
	<u>9,870</u>	<u>11,563</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22	5.4.21
	£	£
Trade creditors	-	1
Other creditors	200	200
	<u>200</u>	<u>201</u>

9. MOVEMENT IN FUNDS

	At 6.4.21	Net movement in funds	Transfers between funds	At 5.4.22
	£	£	£	£
Unrestricted funds				
General fund	2,622,634	14,036	(220)	2,636,450
Designated Fund	-	(220)	220	-
	<u>2,622,634</u>	<u>13,816</u>	<u>-</u>	<u>2,636,450</u>
TOTAL FUNDS	<u>2,622,634</u>	<u>13,816</u>	<u>-</u>	<u>2,636,450</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	112,195	(98,159)	14,036
Designated Fund	4,730	(4,950)	(220)
	<u>116,925</u>	<u>(103,109)</u>	<u>13,816</u>
TOTAL FUNDS	<u>116,925</u>	<u>(103,109)</u>	<u>13,816</u>

9. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 6.4.20 £	Net movement in funds £	Transfers between funds £	At 5.4.21 £
Unrestricted funds				
General fund	2,638,025	(15,536)	145	2,622,634
Designated Fund	-	145	(145)	-
	<u>2,638,025</u>	<u>(15,391)</u>	<u>-</u>	<u>2,622,634</u>
TOTAL FUNDS	<u>2,638,025</u>	<u>(15,391)</u>	<u>-</u>	<u>2,622,634</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,693	(81,229)	(15,536)
Designated Fund	28,270	(28,125)	145
	<u>93,963</u>	<u>(109,354)</u>	<u>(15,391)</u>
TOTAL FUNDS	<u>93,963</u>	<u>(109,354)</u>	<u>(15,391)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.20 £	Net movement in funds £	Transfers between funds £	At 5.4.22 £
Unrestricted funds				
General fund	2,638,025	(1,500)	(75)	2,636,450
Designated Fund	-	(75)	75	-
	<u>2,638,025</u>	<u>(1,575)</u>	<u>-</u>	<u>2,636,450</u>
TOTAL FUNDS	<u>2,638,025</u>	<u>(1,575)</u>	<u>-</u>	<u>2,636,450</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	177,888	(179,388)	(1,500)
Designated Fund	33,000	(33,075)	(75)
	<u>210,888</u>	<u>(212,463)</u>	<u>(1,575)</u>
TOTAL FUNDS	<u>210,888</u>	<u>(212,463)</u>	<u>(1,575)</u>

10. RELATED PARTY DISCLOSURES

Donated services valued at £990 [2021 £950] for accounting were provided by Peter Allen a brother of one of the Trustees.

Aggregate donations to the Trust received from Trustees and related parties during the year amounted to £19,395 (2021: £18,700)