

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2023
for
New Gospel Hall Trust

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

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for the Year Ended 5 April 2023

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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 ATT BSc

CHAIRMAN

H M Tuffin

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 10-14 and comply with the Trust Deed and applicable law.

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.

OBJECTIVES AND ACTIVITIES

Main activities and achievements

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

Meetings

Meetings held at the Gospel hall[s] 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 50 and 500 people normally attend these occasions.

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

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

Spreading the Gospel message and the life of a Christian

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

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

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

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 2022-23

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.

Plans for Future Periods

Despite the increased cost of energy and services, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

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.

OBJECTIVES AND ACTIVITIES

The life of a Christian

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:

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).

FINANCIAL REVIEW

Financial position

In the year ended 5 April 2023, the Trust had a modest deficit of incoming resources over resources expended.

The Trust held a special function during the year and the costs of this contributed to the deficit.

Total voluntary income received this year was £154,749 compared to £116,925 in the previous year.

All funds held were unrestricted funds.

Principal funding sources

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.

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.

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.

Furthermore the size of the congregation is increasing and the Trustees are actively looking for another gospel hall in the area. Funds are being accumulated for this purpose resulting in an increase in reserves and the holding of a cash balance that is higher than the ongoing six month commitment.

Free reserves at the year end were £536,144 (2022 : £543,268). It is anticipated that these will be used to acquire further gospel halls in the local area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

New Gospel Hall Trust is an unincorporated trust 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 names of 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 and one trustee received expenses amounting to £106 [2022: Nil] during the year and another trustee provided materials for maintenance amounting to £9,600 during the year.

Induction and training of new trustees

The Trust operates 2 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 Trustees of similar Charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity may pay invoices for Charities and 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 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.

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:

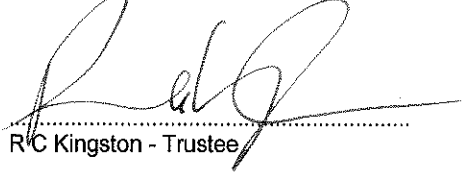
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
 - state whether applicable accounting standards have been followed, subject to any material departures 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.

New Gospel Hall Trust

Report of the Trustees
for the Year Ended 5 April 2023

Approved by order of the board of trustees on23/01/24..... 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 2023.

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.



Sandra Thurgood FCCA FMAAT ATT BSc
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Date: 16th January 2024

Statement of Financial Activities
for the Year Ended 5 April 2023

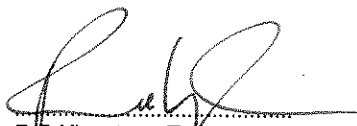
	Notes	Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	154,749	-	154,749	116,925
Investment income	3	2,154	-	2,154	-
Total		<u>156,903</u>	<u>-</u>	<u>156,903</u>	<u>116,925</u>
EXPENDITURE ON					
Charitable activities	4				
Running gospel halls		113,937	-	113,937	38,955
Depreciation		33,672	-	33,672	42,273
Other activities		11,622	-	11,622	6,502
Governance costs		5,434	-	5,434	1,190
Donated Services		15,841	-	15,841	14,189
Total		<u>180,506</u>	<u>-</u>	<u>180,506</u>	<u>103,109</u>
NET INCOME/(EXPENDITURE)		(23,603)	-	(23,603)	13,816
RECONCILIATION OF FUNDS					
Total funds brought forward		2,636,450	-	2,636,450	2,622,634
TOTAL FUNDS CARRIED FORWARD		<u><u>2,612,847</u></u>	<u><u>-</u></u>	<u><u>2,612,847</u></u>	<u><u>2,636,450</u></u>

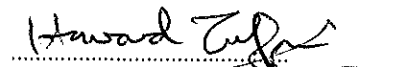
New Gospel Hall Trust

Balance Sheet
5 April 2023

	Notes	Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
FIXED ASSETS					
Tangible assets	8	2,076,703	-	2,076,703	2,093,182
CURRENT ASSETS					
Debtors	9	11,425	-	11,425	9,870
Cash at bank		526,268	-	526,268	533,598
		537,693	-	537,693	543,468
CREDITORS					
Amounts falling due within one year	10	(1,549)	-	(1,549)	(200)
NET CURRENT ASSETS		536,144	-	536,144	543,268
TOTAL ASSETS LESS CURRENT LIABILITIES		2,612,847	-	2,612,847	2,636,450
NET ASSETS		2,612,847	-	2,612,847	2,636,450
FUNDS	11				
Unrestricted funds				2,612,847	2,636,450
TOTAL FUNDS				2,612,847	2,636,450

The financial statements were approved by the Board of Trustees and authorised for issue on 23/01/24 and were signed on its behalf by:


R C Kingston - Trustee


H M Tuffin - Trustee

The notes form part of these financial statements

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.

2. DONATIONS AND LEGACIES

	5.4.23	5.4.22
	£	£
Gift aid donations	44,010	45,159
Other donations	3,715	730
Income tax refunds	11,003	11,493
Contributions from the congregation	88,195	44,000
Donated services and facilities	990	990
Payroll Giving	6,836	9,823
Contributions - ENF	-	4,730
	<u>154,749</u>	<u>116,925</u>

3. INVESTMENT INCOME

	5.4.23	5.4.22
	£	£
Deposit account interest	2,154	-

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Running gospel halls	113,937	-	113,937
Depreciation	33,672	-	33,672
Other activities	4,084	7,538	11,622
Governance costs	-	5,434	5,434
Donated Services	15,841	-	15,841
	<u>167,534</u>	<u>12,972</u>	<u>180,506</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

During the year one trustee received expenses amounting to £106 [2022: Nil] and another trustee provided materials for maintenance of the halls through his company amounting to £9,600.

6. DONATED SERVICES

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

Sandringham Gospel Hall Trust:	£7,576	[2022: £2,786]
Heath Gospel Hall Trust	£3,617	[2022: £8,365]
Streamside Gospel Hall Trust	£4,649	[2022: £3,037]

7. 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.

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and Equipment £	Totals £
COST				
At 6 April 2022	2,126,503	293,358	104,088	2,523,949
Additions	-	-	17,193	17,193
At 5 April 2023	2,126,503	293,358	121,281	2,541,142
DEPRECIATION				
At 6 April 2022	131,101	204,270	95,396	430,767
Charge for year	10,040	17,160	6,472	33,672
At 5 April 2023	141,141	221,430	101,868	464,439
NET BOOK VALUE				
At 5 April 2023	1,985,362	71,928	19,413	2,076,703
At 5 April 2022	1,995,402	89,088	8,692	2,093,182

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

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23 £	5.4.22 £
Other debtors	-	1,700
Gift Aid tax recoverable	7,783	5,200
Prepayments and accrued income	3,642	2,970
	<u>11,425</u>	<u>9,870</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23 £	5.4.22 £
Trade creditors	(1)	-
Other creditors	1,550	200
	<u>1,549</u>	<u>200</u>

11. MOVEMENT IN FUNDS

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	2,636,450	(23,603)	2,612,847
TOTAL FUNDS	<u>2,636,450</u>	<u>(23,603)</u>	<u>2,612,847</u>

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,903	(180,506)	(23,603)
TOTAL FUNDS	<u>156,903</u>	<u>(180,506)</u>	<u>(23,603)</u>

Comparatives for 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>

Comparative 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>

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

	At 6.4.21 £	Net movement in funds £	Transfers between funds £	At 5.4.23 £
Unrestricted funds				
General fund	2,622,634	(9,567)	(220)	2,612,847
TOTAL FUNDS	<u>2,622,634</u>	<u>(9,787)</u>	<u>-</u>	<u>2,612,847</u>

11. MOVEMENT IN FUNDS - continued

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	269,098	(278,665)	(9,567)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>273,828</u>	<u>(283,615)</u>	<u>(9,787)</u>

12. RELATED PARTY DISCLOSURES

Donated services valued at £990 [2022 £990] for accounting were provided by a brother of K Allen one of the Trustees.

Aggregate donations to the Trust received from Trustees and related parties during the year amounted to £15,310 (2022: £19,395)

Security equipment amounting to £6,660 [2022: Nil] was supplied by a company part owned by a brother of N Baxter one of the Trustees.

Reimbursement of expenses incurred for maintenance of one of the halls amounting to £2,707 [2022: Nil] was paid to a brother of H Tuffin one of the Trustees.

Repairs to the air conditioning amounting to £4,387 [2022: Nil] was supplied by Salix Mechanical a business part owned by a son of H Tuffin one of the Trustees.