

Bacton Gospel Hall Trust
Charity registration no. 1159957

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

Bacton Gospel Hall Trust

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Bacton Gospel Hall Trust

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

Charity name	Bacton Gospel Hall Trust
Registered charity number	1159957
Trustees	Timothy Andrew Carlyon David Charles Bowen (Chair) - (appointed 03/10/2020) Warren Ward (appointed 03/10/2020) Matthew James Pooley (appointed 03/10/2020) Caleb Horner (appointed 03/10/2020) Martin Charles Earnshaw Tydeman (resigned 03/10/2020) Stephen Michael Pooley (resigned 03/10/2020) Alistair Martin Bush (resigned 03/10/2020)
Treasurer	Timothy Andrew Carlyon
Principal address	5 Ipswich Road Newbourne WOODBIDGE IP12 4NS
Independent examiner	Rickard Luckin Ltd. Phoenix House, Suite 8 Christopher Martin Road, BASILDON, SS14 3EZ.
Bankers	National Westminster Bank plc Ipswich Tavern Street (B) Branch 2 Tavern Street IPSWICH IP1 3BD
Solicitors	Ellisons Wherstead Park IPSWICH IP9 2BJ

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 11-12 and comply with the Trust Deed and applicable law.

Bacton Gospel Hall Trust

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

Structure, governance and management

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 15th September 1978, most recently amended by Deed of Variation dated 8th August 2014. The Trust was registered with the Charity Commission for England and Wales on 15th January 2015 under Charity Registration Number: 1159957.

Recruitment and appointment of new trustees

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

The Trust operates 5 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 Kesgrave Gospel Hall Trust and Heath Gospel Hall Trust, with which it shares members of its congregation.

Risk management

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

Objectives and activities

Objectives and aims

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

Public benefit

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

Main activities and achievements

The Trust provides and maintains 5 Gospel Halls where religious meetings are held by the local Brethren community. One of the halls is owned by the charity and 4 are owed by 2 other Trusts, for whom services are 100% provided for by the charity (see note 5). 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 achievements of the trust have been somewhat restricted this year due to the Covid-19 pandemic. However, the refurbishment work on the hall at Main Road Kesgrave was restarted and continued from around February 2021.

Bacton Gospel Hall Trust

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

The trustees have also established an Emergency Needs fund for the duration of the current pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Plans for Future Periods

From 18th March 2020, Bacton GHT ceased using the two gospel halls, which it operates. This was as a result of the global COVID-19 pandemic and the general lockdown imposed by the government on 23rd March 2020. Since the lifting of lockdown restrictions the halls have started to be used again in a very limited capacity. 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 hall[s] include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 400 people normally attend these occasions.

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. However, again, this, and other outreach activities that the trust would normally participate in, has been limited recently due to the current pandemic.

Further activities include:

- Voluntary labour to widening of footpath into the village of Bucklesham which had overgrown with grass
- JND bibles delivered to Ipswich Hospital chaplaincy
- Voluntary labour to facilitate the installation of 12 fluorescent marker posts on request of Parish Council to save the verges from further erosion.
- Donated approximately £100 of food to the FIND food bank for homeless people.

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).
-

Bacton Gospel Hall Trust

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

- We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).
- We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).
- The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
- Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

Funding

Funding is sought through gifts from the congregation and Gift Aid is claimed on eligible donations. Funding is sometimes received from other charitable trusts with complementary objectives.

Financial review

Financial position

In the year ended 5 April 2021, the trust continued to accumulate funds, generating a surplus of incoming resources over resources expended of £80,061 to be used for the purposes of the furtherance of its charitable objectives as above. The total voluntary income received during this period was £171,002 which is somewhat lower than the £294,800 received in the previous financial year. However, it is of note that the previous year included quite a large legacy (£125,752). All funds held were unrestricted funds.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. However, the Trustees have decided to adopt a policy of maintaining sufficient reserves to meet outstanding loans and any unexpected needs as they arise. 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.

Net current assets at the year end were £370,891 (2020: £455,649).

Statement of Trustees' responsibilities

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

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

Bacton Gospel Hall Trust

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

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

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

On behalf of the Board:



Tim Carlyon
Trustee

Date: 27th July 2021

Bacton Gospel Hall Trust

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

I report to the trustees on my examination of the financial statements of Bacton Gospel Hall Trust ('the charity') for the year ended 5 April 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements 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 financial statements to be reached.


.....
Kate Bell
Independent Examiner
Rickard Luckin Ltd
Phoenix House, Suite 8
Christopher Martin Road
Basildon
Essex
SS14 3EZ


..... (Date)

Bacton Gospel Hall Trust

Statement of financial activities For the year ended 5 April 2021

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Income and endowments from:	1.2					
Donations and legacies:						
Collections		£36,400			£36,400	£37,500
Contributions from the congregation		£49,845			£49,845	£59,355
Contributions – Congregation Support			£23,400		£23,400	
Gift Aid donations		£43,480			£43,480	£59,344
Income tax refunds		£10,870			£10,870	
Donated services						
Payroll giving		£4,222			£4,222	£5,224
Grants/Legacies		£1,000			£1,000	£125,752
Other		£1,785			£1,785	
Investments						
Bank interest						£7,625
Total		£147,602	£23,400		£171,002	£294,800
Expenditure on:	1.3					
Charitable activities						
Congregation Support			£12,675		£12,675	
Running meeting rooms		£1,773			£1,773	
Cost of donated services	4.1	£10,938			£10,938	£18,973
Other						
Accountants/Independent Examination Fees		£4,530			£4,530	£1,230
Sundry expenses		£1,619			£1,619	£1,463
Loan interest adjustment		-£200			-£200	
Professional fees (UST)		£2,370			£2,370	£1,176
Depreciation		£57,236			£57,236	
Total Expenditure		£78,266	£12,675		£90,941	£22,842
Net income/(expenditure)		£69,336	£10,725		£80,061	£271,958
Gains/(losses) on revaluation of fixed assets						
Net movement in funds		£69,336	£10,725		£80,061	£271,958
Reconciliation of funds						
Total funds brought forward		£3,083,305			£3,083,305	£2,811,347
Total funds carried forward		£3,152,641	£10,725		£3,163,366	£3,083,305

The notes on pages 11 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.

Bacton Gospel Hall Trust

Balance sheet As at 5 April 2021

	Notes		2021	2020
Fixed Assets	5	Tangible Assets		
		Cabin at Lower Rd Westerfield	£8,484	£10,605
	5.1	Martlesham Gospel Hall	£3,000,658	£2,917,051
Total Fixed Assets			£3,009,142	£2,927,656
Current Assets				
		Cash at bank	£374,231	£476,515
		HMRC Gift aid refund due	£10,870	-
		Other debtors	91,703	-
		Prepayments	-	£1,405
Total Current Assets			£476,804	£477,920
Creditors: amounts falling due within one year				
		Trade creditors	-	£1,085
		Private Loan – Mr L Austin	£20,000	£20,000
		Accruals	£2,580	£1,400
		Uncleared Funds	-	-£214
		CGHT Loan	£83,333	-
Total Creditors: amounts falling due within one year			£105,913	£22,271
		Net Current Assets (Liabilities)	£370,891	£455,649
		Total Assets less Current Liabilities	£ 3,380,033	£3,383,305
Creditors: amounts falling due after more than one year				
		CGHT Loan	£216,667	£300,000
Total Creditors: amounts falling due after more than one year			£216,667	£300,000
		Net Assets	£3,163,366	£3,083,305
Funds				
Unrestricted income fund			£3,152,641	£3,083,305
Restricted funds			£0	£0
Designated funds			£10,725	£0
Total funds			£3,163,366	£3,083,305

The unaudited financial statements were approved and recognized for issue by the Trustee of Bacton Gospel Hall Trust on 5th December 2021 and signed on their behalf by

Tim Carlyon
Trustee



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

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

1. Accounting policies

1.1 Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The functional currency of the charity is sterling (£).

The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income

Donations are recognized 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 recognized 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 Bacton 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 recognized 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

Tangible fixed assets are initially measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property and refurbishment	over 50 years straight line
Temporary buildings	20% straight line

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

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 sometimes 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. However, there are no such donations applicable to this in this accounting period.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. Designated funds can be undesignated if necessary. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and therefore there is no requirement to prepare consolidated accounts

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

As already mentioned under 'Plans for Future Periods' above, Bacton GHT ceased using the 5 halls which it operates due to the COVID-19 pandemic. The trustees do not consider that this pandemic will have any effect on the ability of the trust to continue as a going concern.

2. Trustees' remuneration and expenses

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

3. Wages and salaries

There are no employees (2020: none).

4. Donated services

Received from:

	2021	2020
	£	£
N/A	£0	£0

4.1

Donated to:

	2021	2020
Heath Gospel Hall Trust	£5,703	£7,885
Kesgrave Gospel Hall Trust	£5,235	£11,088
Total Donated Services:	£10,938	£18,973

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

5. Tangible fixed assets

	Freehold Property and Refurbishment £	Temporary buildings £	Total £
Cost			
Brought forward at 6 April 2020	£2,917,051	£10,605	£2,927,656
Additions	£138,722		
Disposals	£0	£0	£0
At 5 April 2021	£3,055,773	£10,605	£3,066,378
Depreciation			
Brought forward at 6 April 2020	£0	£0	£0
Charge for the year	£55,115	£2,121	£57,236
Impairment			
Disposals	£0	£0	£0
At 5 April 2021	£55,115	£2,121	£57,236
Net book value At 5 April 2021	£3,000,658	£8,484	£3,099,142
At 5 April 2020	£2,917,051	£10,605	£2,927,656

5.1 Property Details:

5.1.1 Main Road, Martlesham, WOODBRIDGE, IP12 4TE. Land Registry title no: SK345453 (Bacton Gospel Hall Trust)

Owned by other Trusts:

5.1.2 Bixley Road, IPSWICH, IP3 8NR – Land Registry title no: SK134217 (Heath Gospel Hall Trust)

5.1.3 Sidegate Lane, IPSWICH, IP4 3DH - Land Registry title no: SK182135 (Heath Gospel Hall Trust)

5.1.4 Main Road, Kesgrave, IPSWICH, IP5 1AF - Land Registry title no: SK154341 (Kesgrave Gospel Hall Trust)

5.1.5 Chapel Road, Bucklesham, IPSWICH, IP10 0BN - Land Registry title no: SK337038 (Kesgrave Gospel Hall Trust)

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

6. Analysis of net assets between funds

<u>Current year</u>	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	£3,009,142			£3,009,142
Current assets	£466,079	£10,725		£476,804
Current liabilities	(£105,913)			(£105,913)
Non-current liabilities	(£216,667)			(£216,667)
Total funds	£3,152,641	£10,725		£3,163,366

<u>Prior year</u>	Unrestricted funds £	Designated Funds £	Restricted funds £	Total Funds £
Tangible fixed assets	£2,927,656			£2,927,656
Current assets	£477,920			£477,920
Current liabilities	(£22,271)			(£22,271)
Non-current liabilities	(£300,000)			(£300,000)
Total funds	£3,083,305			£3,083,305

7. Movement in Funds

<u>Current year</u>	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2021 £
Designated funds	£0	£23,400	(£12,675)		£10,725
Restricted Funds					
Unrestricted funds	£3,083,305	£147,602	(£78,266)		£3,152,641
Total funds	£3,083,305	£171,002	(£90,941)		£3,163,366

The designated fund relates to the Emergency Needs Fund – see page 5 for further description.

It was deemed unnecessary to report on movement of funds in the previous period as there was no movement in both Designated or Restricted funds for the period. Therefore, all movement of funds for that period were in the category of Unrestricted, which are shown on the Statement of Financial Activities in any case.

8. Transactions with related parties

The total value of donations from related parties in aggregate are £74,800 (2020: £65,830)

9. Volunteers

Bacton 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.