

Bacton Gospel Hall Trust

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

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Bacton Gospel Hall Trust

Reference and Administrative Details

Charity name	Bacton Gospel Hall Trust
Registered charity number	1159957
Trustees	David Charles Bowen (Chair) Timothy Andrew Carlyon Caleb Horner Matthew James Pooley Warren Ward
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

Bacton Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2022

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 12-13 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 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 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022 (2021: £nil).

The Trust operates 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 Heath Gospel Hall Trust and Kesgrave 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.

Bacton Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2022

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 owned by 2 other trusts (Kesgrave Gospel Hall Trust and Heath Gospel Hall Trust), for whom services are 100% provided for by the charity (see 'Donated Services' in financial section). 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 have been:

- the opening of the new hall at Martlesham for the use of the congregation. Whilst the build project for this facility was completed during 2020, it has only been since the lifting of the Covid-19 lockdown restrictions that it has become available and deemed safe to congregate again together. As a precaution, a progressive approach to this was taken in accordance with government guidelines, starting with the Lord's Supper (Communion). At the time of writing this report, the full weekly timetable has not been completely returned to yet. A comprehensive cleaning of the facility was undertaken prior to use with necessary sanitization procedures etc. adhered to. This hall has now been registered as a Place of Worship and also as a registered building for the solemnization of marriages.
- The trust has also actively pursued an investigation into obtaining a suitable property for another small hall that has become necessary to accommodate the growing congregation.
- The trustees have also operated an Emergency Needs fund for the duration of the coronavirus pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Plans for Future Periods

With the commencement of lockdown restrictions in the UK the trust ceased using the gospel halls it operates. During the financial year, restrictions were eased sufficiently to allow the congregation to use the gospel halls as already mentioned above. The trust intends to continue using the halls, slowly returning to the full weekly timetable when it is safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

Meetings

Meetings held at the Gospel 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 30 and 400 people normally attend these occasions.

The meetings are attended by the regular congregation and are open to 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.

Bacton Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2022

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, this, and other outreach activities that the trust would normally participate in, were limited due to the Covid-19 pandemic.

In addition to street preaching, members of the congregation were actively engaged in providing public benefit with some examples of this being:

- 29/1/22 – a quantity of bibles and gospel tracts were delivered to Hollesley Bay Prison
- 25/2/22 – a grit bin was purchased and donated to Lt. Bealings Parish Council
- 1/4/22 – A donation of £400 was made to Little Bealings Parish Council towards a new village notice board
- Assisting the Rapid Relief Team (RRT) with volunteer work in several events throughout the year. The RRT is a wholly separate charity which the trust just provides volunteers from the congregation to assist with their missions. For more information on RRT see <https://rrtglobal.org/gb/>

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 and year end position

In the year ended 5 April 2022, the Trust continued to accumulate funds, generating a surplus of £64,862 incoming resources over resources expended. Total voluntary income received this year was £171,092 compared to £170,752 in the previous year. All funds held were unrestricted funds.

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

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. 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. The main objective of the accumulation of these reserves is, as already mentioned in the trust's achievements section, for the provision of an additional small meeting hall that is needed to accommodate the growing congregation.

Free Reserves at the year end were £409,392 (net current assets).

Statement of Trustees' responsibilities

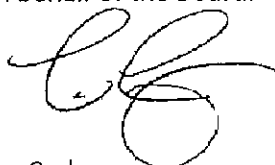
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Carlyon
Trustee

Date: 16th August 2022

**Independent examiner's report to the trustees
For the year ended 5 April 2022**

I report to the trustees on my examination of the accounts of the Bacton Gospel Hall Trust for the year ended 05 April 2022.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

INDEPENDENT EXAMINER'S STATEMENT

I report to the trustees on my examination of the financial statements of Bacton Gospel Hall Trust ('the charity') for the year ended 5 April 2022 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.

Bacton Gospel Hall Trust

**Independent examiner's report to the trustees
For the year ended 5 April 2022**

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

15th December 2022
.....(Date)

Bacton Gospel Hall Trust

**Statement of financial activities
For the year ended 5 April 2022**

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£	£
Income and endowments from:						
Donations and legacies:						
Collections		46,070			46,070	36,400
Contributions from the congregation		71,750			71,750	49,845
Contributions – congregation support			3,600		3,600	23,400
Gift Aid donations		36,135			36,135	43,480
Income tax refunds		9,034			9,034	10,870
Donated services						
Payroll giving		3,344			3,344	4,222
Legacies	4.1	1,160			1,160	1,000
Grants						
Investments						
Bank interest						
Other						
Profit on sale of assets						1,535
Total		167,492	3,600		171,092	170,752
Expenditure on:						
Charitable activities						
Running meeting rooms		7,320			7,320	3,273
Congregational Support			13,310		13,310	12,675
Charitable Gifts		111			111	0
Bibles and gospel tracts for distribution		350			350	0
Cost of donated services	4.2	19,995			19,995	10,938
Other						
Accountants/Independent Examination Fees (accrual)		2,500			2,500	2,580
Bank charges		224			224	0
Sundry expenses		1,914			1,914	1,619
Depreciation	5	57,368			57,368	57,236
Professional fees (UST)		3,137			3,137	2,370
Total		92,921	13,310		106,231	90,691
Net income/(expenditure)		74,572	-9,710	0	64,862	80,061
Gains/(losses) on revaluation of fixed assets						
Net movement in funds		74,572	-9,710	0	64,862	80,061
Reconciliation of funds						

Bacton Gospel Hall Trust

**Statement of financial activities
For the year ended 5 April 2022**

Total funds brought forward		3,152,641		10,725		3,163,366	3,083,305.75
Total funds carried forward		3,227,213		1,015		3,228,228	3,163,366

The notes on pages 11 to 16 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 2022

		2022	2021
	Notes	£	£
Fixed assets			
Tangible fixed assets	5	2,927,169	3,009,142
Current assets			
Debtors		91,703	91,703
Prepayments and accrued income		9,034	10,870
Cash at bank and in hand		431,155	374,231
Current assets total:		531,892	476,804
Current liabilities			
Creditors: amounts falling due within one year:			
CGHT Loan		100,000	
Private loan: Mr L. Austin		20,000	20,000
Accruals and deferred income		2,500	2,580
Current liabilities total:		122,500	22,580
Net current assets		409,392	454,224
Total assets less current liabilities		3,336,561	3,463,366
Creditors: amounts falling due after more than one year:			
CGHT Loan		108,333	300,000
Net assets		3,228,228	3,163,366
Funds			
Unrestricted income fund		3,228,228	3,163,366
Restricted funds		0	0
Total funds		3,228,228	3,163,366

The unaudited financial statements were approved and authorised for issue by the Trustee of Bacton Gospel Hall Trust on 17th August 2022 and signed on their behalf by



Tim Carlyon
Trustee

The notes on pages 12 to 16 form part of these financial statements

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 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 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 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	25% straight line

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

1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 Funds

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

Restricted funds arise from donations to the trust, which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

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.

The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

2. Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2021: None).

3. Wages and salaries

There are no employees (2021: none).

4.1 Donated services

<i>Received from:</i>	2022 £	2021 £
Nottingham Gospel Hall Trust	750	
Maidstone Gospel Hall Trust	410	
Total	1,160	0

Bacton Gospel Hall Trust

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

4.2

Donated to:

	2022 £	2021 £
Heath Gospel Hall Trust	4,490	5,703
Kesgrave Gospel Hall Trust	15,506	5,235
	<u>19,996</u>	<u>10,938</u>

5. Tangible fixed assets

	* Freehold Property and Refurbishment £	Temporary buildings buildings £	Furniture, fixtures & fittings £	Total £
Cost				
Brought forward at 6 April 2021	3,055,773	10,605	0	3,066,378
Additions			3,168	3,168
Disposals	(27,772)	0	0	(27,772)
At 5 April 2022	<u>3,028,001</u>	<u>10,605</u>	<u>3,168</u>	<u>3,041,774</u>
Depreciation				
Brought forward at 6 April 2021	55,115	2,121	0	57,236
Charge for the year	55,115	2,121	132	57,368
Impairment				
Disposals				
At 5 April 2022	<u>110,230</u>	<u>4,242</u>	<u>132</u>	<u>114,604</u>
Net book value				
At 5 April 2022	<u>2,917,770</u>	<u>6,363</u>	<u>3,036</u>	<u>2,927,169</u>
At 5 April 2021	<u>2,984,538</u>	<u>8,484</u>	<u>3,168</u>	<u>2,984,538</u>

Property Details:

* Land registry title of the above property held is SK345453

Bacton Gospel Hall Trust

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

6. Analysis of net assets between funds

6.1 Current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	2,927,169	0	2,927,169
Current assets	531,892	0	531,892
Current liabilities	(122,500)	0	(122,500)
Non-current liabilities	(108,333)	0	(108,333)
Total funds	3,228,228	0	3,228,228

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	3,009,142	0	3,009,142
Current assets	476,804	0	476,804
Current liabilities	(22,580)	0	(22,580)
Non-current liabilities	(300,000)	0	(300,000)
Total funds	3,163,366	0	3,163,366

7. Movement in funds

7.1 Current 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	10,725	3,600	(13,310)	0	1,015
Unrestricted funds	3,152,641	167,492	(92,920)	0	3,227,213
Total funds	3,163,366	171,092	(106,230)	0	3,228,228

Bacton Gospel Hall Trust

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

7.2 Prior year

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

The designated fund relates to the Emergency Needs Fund – see page 4 for further description.

8. Transactions with related parties

Related party transactions in the reporting period that require disclosure total £61,440 (2021: £74,800). This is an aggregated figure and these transactions are all donations.

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.