

Bacton Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2023**

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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. First Floor, County House, 100 New London Rd, Chelmsford CM2 0RG
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 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 10-11 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 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 2023 (2022: £nil).

The Trust operates 5 Gospel Halls and Trustees are chosen from among the regular congregation of the hall[s]. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. 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.

**Report of the Trustees
For the year ended 5 April 2023**

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:

- donated a total of £390 to a local food bank for the homeless.
- donated £400 to Little Bealings Parish Council to put towards a new village notice board.
- Around £11,000 has been spent by the trust on providing free-issue covid test kits to the congregation to help ensure their safety and continue to open the halls to the congregation and visitors. Around £600 was spent on snow clearing equipment and salt. Attention to providing good facilities promotes regular attendance and helps to encourage good works by them, which benefit the wider community, as described below.

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

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern. The CGHT loan has steadily been repaid each month and is on track to be fully repaid by April 2024.

Meetings

Meetings held at the Gospel halls 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 35 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.

Report of the Trustees

For the year ended 5 April 2023

In addition to street preaching and the other activities already listed in the '*Main activities and achievements*' section above, members of the congregation: maintain links with hospital and prison chaplains to provide Christian literature, provide volunteer labour to support local community needs e.g. litter picking etc. and work with Rapid Relief Team (a separate charity) to provide food packs and provide support for charity events.

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

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

Funding

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

Financial review

Financial position

In the year ended 5 April 2023, the Trust had a modest surplus of incoming resources over resources expended. Total voluntary income received this year was £170,382 compared to £171,092 in the previous year.

All funds held were unrestricted funds.

**Report of the Trustees
For the year ended 5 April 2023**

Reserves policy

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

At the year end the charity had total reserves of £3,287,647 of this balance the charity held free reserves at the year end of £337,826, compared to £509,392 in the previous year. The remaining reserves are held at fixed asset reserves of £2,949,821.

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: 28th November 2023

**Report of the Trustees
For the year ended 5 April 2023**

I report to the trustees on my examination of the financial statements of Bacton Gospel Hal Trust ('the charity') for the year ended 5 April 2023 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.²

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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.



Janine Mansfield FCA
Rickard Luckin Ltd
First Floor, County House, 100 New London Rd,
Chelmsford
CM2 0RG
Dated.....28/11/23

Bacton Gospel Hall Trust

Statement of financial activities For the year ended 5 April 2023

	Notes	Unrestricted Funds (£)	Designated Funds (£)	Total Funds 2023 (£)	Total Funds 2022 (£)
Income and endowments from:					
Collections		49,990		49,990	46,070
Contributions from the congregation		75,350		75,350	75,350
Gift Aid donations		33,780		33,780	36,135
Income tax refunds		8,445		8,445	9,034
Payroll giving		2,817		2,817	3,344
Grants		0		0	1,160
Total income		170,382	0	170,382	171,092
Expenditure on:					
Charitable activities:					
Running meeting rooms		32,927		32,927	22,768
Legal, compliance and accountancy		7,132		7,132	5,637
Charitable giving / public benefit		44	1,015	1,059	461
Cost of donated services	4	10,719		10,719	19,995
Depreciation		59,126		59,126	57,368
Total Charitable activities	5	109,948	1,015	110,963	106,230
Net income/(expenditure)		60,434	(1,015)	59,419	64,862
Net movement in funds		60,434	(1,015)	59,419	64,862
Reconciliation of funds					
Total funds brought forward		3,227,213	1,015	3,228,228	3,163,366
Total funds carried forward		3,287,647	0	3,287,647	3,228,228

The notes on pages 10 to 15 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Bacton Gospel Hall Trust

Balance sheet As at 5 April 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	6	2,949,821	2,927,169
Current assets			
Debtors:		7,732	91,703
Prepayments and accrued income		8,445	9,034
Cash at bank and in hand		432,483	431,155
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		0	20,000
Accruals and deferred income		2,500	2,500
CGHT Loan		100,000	100,000
Net current assets		346,160	409,392
Total assets less current liabilities		3,295,980	3,336,562
Creditors: amounts falling due after more than one year:			
CGHT loan		8,333	108,333
Net assets		3,287,647	3,228,228
Funds			
Unrestricted income fund		3,287,647	3,228,228
Restricted funds		0	0
Total funds	7	3,287,647	3,228,228

The unaudited financial statements were approved and authorised for issue by the Trustee of Bacton Gospel Hall Trust on 28th November 2023 and signed on their behalf by



Tim Carlyon
Trustee

The notes on pages 10 to 15 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 2023

1.6 Taxation

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

1.7 Funds

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

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

1.8 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.9 Significant estimates and judgements

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2. Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2022: None).

3. Wages and salaries

There are no employees (2022: none).

4. Donated services

Received:

	2023	2022
	£	£
Nottingham Gospel Hall Trust	0	750
Maidstone Gospel Hall Trust	0	410
TOTAL	0	1,160

Donated to:

	2023	2022
	£	£
Heath Gospel Hall Trust	7,582	4,490
Kesgrave Gospel Hall Trust	3,137	15,506
	10,719	19,996

Notes to the financial statements
For the year ended 5 April 2023

5. Resources expended

	Meeting Rooms	Other charitable activities	2023	Meeting Rooms	Other charitable activities	2022
Direct costs						
- Repairs and Maintenance	2,067			2,136		
- Insurance	1,878			1,758		
- Rates	0			0		
- Light and heat	8,857			0		
- Rent	0			0		
- Telephone	2,058			724		
- Depreciation	59,126			57,368		
- Legal and professional	4,342			3,137		
Total Direct costs	78,328		78,382	65,124		65,124
Support costs	28,786	1,059	29,845	38,145	461	38,607
Governance	2,790		2,790	2,500		2,500
Total			110,963			106,231

Governance costs include £2,790 (2022: £2,500) in respect of independent examiner's fees.

6. Tangible fixed assets

	Freehold Property and Refurbishment £	Temporary buildings buildings £	Furniture, fixtures & fittings £	Total £
Cost				
Brought forward at 6 April 2022	3,028,001	10,605	3,168	3,041,774
Additions	96,091	0	0	96,091
Other changes	(14,314)	0	0	(14,314)
At 5 April 2023	<u>3,109,779</u>	<u>10,605</u>	<u>3,168</u>	<u>3,123,551</u>
Depreciation				
Brought forward at 6 April 2022	110,230	4,242	132	114,604
Charge for the year	56,195	2,121	810	59,126
Impairment	0	0	0	0
Disposals	0	0	0	0
At 5 April 2023	<u>166,425</u>	<u>6,363</u>	<u>942</u>	<u>173,730</u>
Net book value				
At 5 April 2023	<u>2,944,331</u>	<u>4,242</u>	<u>2,226</u>	<u>2,949,821</u>
At 5 April 2022	<u>2,917,770</u>	<u>6,363</u>	<u>3,036</u>	<u>2,927,169</u>

7. Analysis of net assets between funds

As all funds are Unrestricted (with no Restricted funds at all), both in the current year, and also the previous year, it was felt that analysis is not necessary since the net assets are clearly displayed on the Balance Sheet shown above.

8. Movement in funds**8.1 Current year**

	Balance at 6 April 2022	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2023
	£	£	£	£	£
Designated Funds	1,015	0	(1,015)	0	0
Unrestricted funds	3,227,213	170,382	(109,948)	0	3,287,647
Total funds	3,228,228	170,382	(110,963)	0	3,287,647

8.2 Prior year

	Balance at 6 April 2021	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2022
	£	£	£	£	£
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

9. Transactions with related parties

Related party transactions in the reporting period that require disclosure total £66,680 (2022: £61,440). This is an aggregated figure and these transactions are all donations received. There are no other related party disclosures in the reporting period that require disclosure.

10. 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.

Bacton Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2023

11. Comparative Statement of Financial Activities

		Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income and endowments from:					
Donations and legacies:					
Collections		46,070			46,070
Contributions from the congregation		71,750			71,750
Contributions – congregation support			3,600		3,600
Gift Aid donations		36,135			36,135
Income tax refunds		9,034			9,034
Donated services					
Payroll giving		3,344			3,344
Legacies / Grants	4.1	1,160			1,160
Investments					
Bank interest					
Other					
Profit on sale of assets					
Total		167,492	3,600		171,092
Expenditure on:					
Charitable activities					
Running meeting rooms		7,320			
Congregational Support			13,310		
Charitable Gifts		111			
Bibles and gospel tracts for distribution		350			
Cost of donated services	4.2	19,995			
Other					
Accountants/Independent Examination Fees (accrual)		2,500			
Bank charges (refund/compensation)		224			
Sundry expenses		1,914			
Depreciation	5	57,368			
Professional fees (UST)		3,137			
Total		92,921	13,310		106,231
Net income/(expenditure)		74,572	(9,710)	0	64,862
Gains/(losses) on revaluation of fixed assets		0	0	0	0
Net movement in funds		74,572	(9,710)	0	64,862
Reconciliation of funds					
Total funds brought forward		3,152,641	10,725		3,163,366
Total funds carried forward		3,227,213	1,015		3,228,228