

THORNFIELD GOSPEL HALL TRUST

England & Wales · Charity number 1160169

Details

Status Registered

Legal form Trust

Registered 2015-01-27

Register [View on the Charity Commission register](#)

Contact

Address Pbcc Mtg Hall C.o Marcus Johnston
12 Maltby Road
Thornton
Middlesbrough
TS8 9BU

Phone 07848454068

Email enquiries@tgtht.org.uk

Activities

Objects: (A) 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 A WORLDWIDE FELLOWSHIP KNOWN AS THE "PLYMOUTH BRETHREN CHRISTIAN CHURCH" (THE "BRETHREN") WHOSE CORE DOCTRINE IS SUMMARISED IN SCHEDULE 1 TO THIS DEED AND WHOSE PROPER PRACTICES IN FURTHERANCE OF SOME ASPECTS OF THAT CORE DOCTRINE ARE SUMMARISED IN SCHEDULE 2 TO THIS DEED("FAITH IN PRACTICE"); AND (B) ANY OTHER CHARITABLE PURPOSES CONNECTED WITH BRETHREN.

Activities: The primary aims of the Trust are to fulfil the role of a Christian Church in the South Middlesbrough area and to provide for the needs of those wishing to follow the pure doctrine of the Holy Scriptures, and to promote the Christian faith throughout the UK with the desire that all men should come to knowledge of the Lord Jesus Christ.

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Middlesbrough

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£131,427	£86,649	-	-
2024-04-05	£79,590	£85,368	-	-
2023-04-05	£46,978	£497,204	-	-
2022-04-05	£46,900	£30,743	-	-
2021-04-05	£33,389	£25,523	-	-

Trustees

Name	Role	Appointed
ADRIAN DENNIS JAMES		1994-08-06
ANTONY ADRIAN JAMES		2003-04-05
IAN PRINGLE COWIE		2003-04-05
Marcus Johnston		2010-07-31
ROBIN KENNETH EVERSLED		2010-07-31

Accounts

Charity registration number 1160169 (England and Wales)

THORNFIELD GOSPEL HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

THORNFIELD GOSPEL HALL TRUST

CONTENTS

	Page
Legal and Administrative information	1
Trustees' report	2 - 4
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 15

THORNFIELD GOSPEL HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Marcus Johnson(Treasurer)
I Cowie
A James (Chair)
A James
R Evershed

Charity number 1160169

Principal address Brethren's Meeting Hall
Gypsy Lane
Nunthorpe
Middlesbrough
TS7 0DY

Bankers HSBC
60 Albert Road
Middlesbrough
North Yorkshire
TS1 1RS

Correspondence address 12 Maltby Road
Thornton
Middlesbrough
TS8 9BU
enquiries@tght.org.uk

Solicitors Watson Watson Solicitors
Mercury House
Shrewsbury Business Park
Shrewsbury
SY2 6LG

Independent examiner Azets Audit Services
Bede House
3 Belmont Business Park
Durham
DH1 1TW

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2025

The Trustees present their annual report and financial statements for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

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.

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. During 2024-25 approximately 19,000 Gospel tracts were distributed.

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) 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).

Main activities

Meetings held at the Gospel Halls would normally include the Lord's Supper (Communion), Gospel preaching's, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 75 and 240 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 preaching's, 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.

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Strategies for achieving aims and objectives

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 links with Nunthorpe Gospel Hall Trust, with which it shares members of its congregation.

Activities

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.

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.

The trust regularly supports the Rapid Relief Team – a separate charity – with congregation members volunteering many hours of time to assist at public events. The main events supported during 2024-25 were:

- Northumbria VELG Equipment Support Event. 100 burger meals provided. 18 man hours.
- CEO Sleep Out event Middlesbrough. 50 bacon roll meals served. 12 man hours.
- Staithes RNLI Open Day. 1,000 premium burger meals served. 150 man hours.
- VELG Emergency Services MDU Tactical Event. 400 burger meals served. 40 man hours.
- Cleveland Fire Brigade - High Rise Evacuation Training Exercise. 150 burger meals served. 24 man hours.

Achievements and performance

Significant activities and achievements against objectives

The Trust provides and maintains two 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.

The Trust's main achievement this year has been to submit a planning application to Middlesbrough Council for a new Gospel Hall on land off Stokesley Road, Nunthorpe. This followed extensive collaboration with Middlesbrough Council and Nunthorpe Parish Council in prior years, with Heads of Terms agreed and signed, subject to successful planning consent being received. The application was initially refused in September 2024, on grounds which the Trustees believe should be contested, and have therefore lodged an appeal against the decision in February 2025.

Financial review

Reserves policy

In the year ended 5 April 2025, the Trust had a modest surplus of incoming resources over resources expended of £44,478 (2024: £5,778 deficit). Total voluntary income received this year was £114,441 (2024: £65,500).

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. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves, other than a designated fund of £3,000,000 which is set aside for future expenditure on a new main Gospel Hall. 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.

Free reserves at the year end were £3,661,506 (2024 - £3,115,369). The reserves held are high due to the potential for a future land purchase and construction of a new gospel hall as referred to above.

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.

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Plans for future periods

Plans for Future Periods

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

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Marcus Johnson(Treasurer)

I Cowie

A James (Chair)

A James

R Evershed

Recruitment and appointment of trustees

The Trustees' report was approved by the Board of Trustees.

All transactions have been reviewed and approved by two trustees.

Marcus Johnson(Treasurer)

Trustee

5 February 2026

THORNFIELD GOSPEL HALL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 5 APRIL 2025

The Trustees are responsible for preparing the Trustees' 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 and 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 year.

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;
- 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; and
- 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 sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THORNFIELD GOSPEL HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THORNFIELD GOSPEL HALL TRUST

I report to the Trustees on my examination of the financial statements of Thornfield Gospel Hall Trust (the Charity) for the year ended 5 April 2025.

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.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

Azets Audit Services

Bede House
Belmont Business Park
DURHAM
DH1 1TW

5 February 2026

THORNFIELD GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	114,441	65,500
Investments	3	16,986	14,090
Total income		131,427	79,590
Expenditure on:			
<u>Charitable activities</u>			
Running Meeting Rooms	4	54,161	60,423
Other Charitable Expenditure	4	32,488	24,945
Total charitable expenditure		86,649	85,368
Total expenditure		86,649	85,368
Net income/(expenditure) and movement in funds		44,778	(5,778)
Reconciliation of funds:			
Fund balances at 6 April 2024		4,368,168	4,373,947
Fund balances at 5 April 2025		4,412,946	4,368,169

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THORNFIELD GOSPEL HALL TRUST

BALANCE SHEET

AS AT 5 APRIL 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10	751,440		752,800	
Programme related investments	11	-		500,000	
		751,440		1,252,800	
Current assets					
Debtors	12	519,766		421,272	
Cash at bank and in hand		3,146,629		2,702,158	
		3,666,395		3,123,430	
Creditors: amounts falling due within one year	13	(4,889)		(8,061)	
Net current assets		3,661,506		3,115,369	
Total assets less current liabilities		4,412,946		4,368,169	
Income funds					
General unrestricted funds		4,412,946		4,368,169	
		4,412,946		4,368,169	

The financial statements were approved by the Trustees on 5 February 2026

Marcus Johnson(Treasurer)
Trustee

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

Thornfield Gospel Hall Trust is governed by a trust deed dated the 12th August 2014. The trust was registered with the Charity Commission for England and Wales on 27th January 2015 under Charity Registration Number : 1160169.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable 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.

1.4 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.

Investment income is accounted for on a receivable basis.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

1.5 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.

Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Land and buildings	Nil depreciation
Plant and machinery	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Land is not depreciated. The buildings are not depreciated as the residual value is estimated to be higher than the cost.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 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.

1.11 Concessionary loans

Concessionary loans are initially recognised and measured at the amount received or paid out, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	114,441	65,500

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	16,986	14,090

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

4 Expenditure on charitable activities

	Running Meeting Rooms 2025 £	Other Charitable Expenditure 2025 £	Total 2025 £	Running Meeting Rooms 2024 £	Other Charitable Expenditure 2024 £	Total 2024 £
Direct costs						
Depreciation and impairment	1,360	-	1,360	1,700	-	1,700
Thornfield upkeep	22,302	-	22,302	17,280	-	17,280
Electricity, Gas & Water	17,769	-	17,769	21,843	-	21,843
Insurance	1,639	-	1,639	1,969	-	1,969
IT and data Software	1,634	-	1,634	1,005	-	1,005
Telephone	921	-	921	1,368	-	1,368
Bank charges	91	-	91	60	-	60
Congregation support	-	-	-	5,462	-	5,462
Legal and professional fees	3,555	-	3,555	4,965	-	4,965
Donations made	-	3,000	3,000	-	2,742	2,742
Cost of donated services	-	29,488	29,488	-	22,203	22,203
Cleaning	2,044	-	2,044	1,843	-	1,843
Repairs & Maintenance	279	-	279	-	-	-
First Aid	255	-	255	-	-	-
	<u>51,849</u>	<u>32,488</u>	<u>84,337</u>	<u>57,495</u>	<u>24,945</u>	<u>82,440</u>
Share of support and governance costs (see note 5)						
Governance	2,312	-	2,312	2,928	-	2,928
	<u>54,161</u>	<u>32,488</u>	<u>86,649</u>	<u>60,423</u>	<u>24,945</u>	<u>85,368</u>
Analysis by fund						
Unrestricted funds	<u>54,161</u>	<u>32,488</u>	<u>86,649</u>	<u>60,423</u>	<u>24,945</u>	<u>85,368</u>

5 Support costs allocated to activities

	Running Meeting Rooms 2025 £	Total 2024 £
Governance	<u>2,312</u>	<u>2,928</u>

Governance costs include £2,312 (2024: £2,928) in respect of Independent Examination fees.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

6	Net movement in funds	2025 £	2024 £
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	2,312	2,928
	Depreciation of owned tangible fixed assets	1,360	1,700
		<u> </u>	<u> </u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
At 6 April 2024	746,000	37,068	783,068
At 5 April 2025	746,000	37,068	783,068
Depreciation and impairment			
At 6 April 2024	-	30,268	30,268
Depreciation charged in the year	-	1,360	1,360
At 5 April 2025	-	31,628	31,628
Carrying amount			
At 5 April 2025	746,000	5,440	751,440
At 5 April 2024	746,000	6,800	752,800

Land registry titles of the above property held are CE25009, CE100557 and CE158920.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

11 Programme related investments

	Concessionary Loan £	Total £
At 6 April 2024	500,000	500,000
Repaid	(500,000)	(500,000)
At 5 April 2025	-	-

During the 2018 year end a concessionary loan was made to Springwell Gospel Hall Trust for £500,000. This was used to purchase a hall which is to be used to spread the gospel message to the wider community.

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	200,000	200,000
Prepayments and accrued income	319,766	221,272
	519,766	421,272

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	2,118
Accruals and deferred income	4,889	5,943
	4,889	8,061

14 Analysis of net assets between funds

	Unrestricted funds 2025 £
At 5 April 2025:	
Tangible assets	751,440
Current assets/(liabilities)	3,661,506
	4,412,946

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

14 Analysis of net assets between funds

(Continued)

Unrestricted funds 2024 £
752,800
500,000
3,115,369
4,368,169

At 5 April 2024:

Tangible assets

Programme related assets

Current assets/(liabilities)

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

THORNFIELD GOSPEL HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

THORNFIELD GOSPEL HALL TRUST

CONTENTS

	Page
Legal and Administrative information	1
Trustees' report	2 - 5
Statement of Trustees Responsibilities	6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 - 15

THORNFIELD GOSPEL HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Marcus Johnson(Treasurer)
I Cowie
A James (Chair)
A James
R Evershed

Charity number 1160169

Principal address Brethren's Meeting Hall
Gypsy Lane
Nunthorpe
Middlesbrough
TS7 0DY

Accountants Azets
Bede House
Belmont Business Park
DURHAM
United Kingdom
DH1 1TW

Bankers HSBC
60 Albert Road
Middlesbrough
North Yorkshire
TS1 1RS

Correspondence address 12 Maltby Road
Thornton
Middlesbrough
TS8 9BU
enquiries@tght.org.uk

Solicitors Watson Watson Solicitors
Mercury House
Shrewsbury Business Park
Shrewsbury
SY2 6LG

Independent examiner Azets
Bede House
3 Belmont Business Park
Durham
DH1 1TW

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

The Trustees present their annual report and financial statements for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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)".

Structure, governance and management

The charity is constituted by a deed of trust dated 31st August 1982 amended by various Deeds and most recently by Deed of Variation dated 12th August 2014. The Trust was registered with the Charity Commission for England and Wales on 27th January 2015 under Charity Registration Number: 1160169.

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.

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.

In addition to street preaching, members of the congregation work with the RRT charity.

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particular.

- 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) 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).

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Main activities

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preaching's, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 180 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 preaching's, 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.

Recruitment and appointment of new trustees

None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2024 (2023: £nil).

The trust operates two 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 skills and experience in specialised fields and are expected to use both in furthering the objects of the Trust. 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 the 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 links with Nunthorpe 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.

Funding

Funding is sought through gifts from the congregation. Funding is sometimes received from other charitable trusts with complementary objectives.

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.

The trust regularly supports the Rapid Relief Team – a separate charity – with congregation members volunteering many hours of time to assist at public events. The main events supported during 2023-24 were:

- Staines RNLI open day event. 1200 meals served, 1000 bottles of water distributed. £1800 collected and donated directly to RNLI. Total 75 man hours.
- CEO Sleep Out event in Darlington. 40 meals provided. 20 man hours.
- Durham Fire Service Exercise Day. 200 meals provided. 32 man hours.

Gospel Preachings were proclaimed every day in Middlesbrough town centre, and circa 22000 gospel tracts were distributed.

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Achievements and performance

The Trust provides and maintains two 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.

The Trust has continued to work with Middlesbrough Council and Nunthorpe Parish Council throughout this period to secure a suitable site for the proposed new hall facility. Heads of Terms were agreed and signed, subject to successful planning consent being granted. The Trust carried out extensive preparation work for a forthcoming planning application submission, liaising with the Council Planning Department and engaging with appropriate professional advisors and consultants.

Financial review

In the year ended 5 April 2024, the Trust had a deficit of incoming resources over resources expended of £5,778 (2023: £450,226 deficit due to a one off donation). Total voluntary income received this year was £65,500 (2023: £39,700).

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. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves, other than a ringfenced amount of £2,500,000 which is set aside for future land purchase to build a new facility. 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.

Free reserves at the year end were £3,115,369 (2023 - £3,119,447). The reserves held are high due to the potential for a future land purchase and construction of a new gospel hall as referred to above.

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.

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

The Trustees who served during the year and up to the date of signature of the financial statements were:

Marcus Johnson(Treasurer)

I Cowie

A James (Chair)

A James

R Evershed

The Trustees' report was approved by the Board of Trustees.

All transactions have been reviewed and approved by two trustees.

Marcus Johnson(Treasurer)

Trustee

4 February 2025

THORNFIELD GOSPEL HALL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 5 APRIL 2024

The Trustees are responsible for preparing the Trustees' 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 and 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 year.

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;
- 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; and
- 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 sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two Trustees.

THORNFIELD GOSPEL HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THORNFIELD GOSPEL HALL TRUST

I report to the Trustees on my examination of the financial statements of Thornfield Gospel Hall Trust (the Charity) for the year ended 5 April 2024.

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 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.

Azets Audit Services
Bede House
3 Belmont Business Park
DURHAM
DH1 1TW
United Kingdom

Dated: 4 February 2025

THORNFIELD GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

Current financial year

		Unrestricted funds 2024 £	Total 2023 £
	Notes		
Income from:			
Donations and legacies	2	65,500	39,700
Investments	3	14,090	7,278
Total income		<u>79,590</u>	<u>46,978</u>
Expenditure on:			
Running meeting rooms and other charitable activities	4	<u>85,368</u>	<u>497,204</u>
Net expenditure for the year/ Net movement in funds		(5,778)	(450,226)
Fund balances at 6 April 2023		<u>4,373,947</u>	<u>4,824,173</u>
Fund balances at 5 April 2024		<u><u>4,368,169</u></u>	<u><u>4,373,947</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Prior financial year

		Unrestricted funds 2023 £	Endowment funds Designated 2023 £	Total 2023 £
	Notes			
Income from:				
Donations and legacies	2	39,700	-	39,700
Investments	3	7,278	-	7,278
Total income		<u>46,978</u>	<u>-</u>	<u>46,978</u>
Expenditure on:				
Running meeting rooms and other charitable activities	4	<u>497,204</u>	<u>-</u>	<u>497,204</u>
Net expenditure for the year/ Net movement in funds		(450,226)	-	(450,226)
Fund balances at 6 April 2022		<u>4,822,178</u>	<u>1,995</u>	<u>4,824,173</u>
Fund balances at 5 April 2023		<u><u>4,371,952</u></u>	<u><u>1,995</u></u>	<u><u>4,373,947</u></u>

THORNFIELD GOSPEL HALL TRUST

BALANCE SHEET

AS AT 5 APRIL 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	8	752,800		754,500	
Programme related investments	9	500,000		500,000	
			1,252,800		1,254,500
Current assets					
Debtors	10	421,272		273,052	
Cash at bank and in hand		2,702,158		2,858,705	
			3,123,430		3,131,757
Creditors: amounts falling due within one year	11	(8,061)		(12,310)	
Net current assets			3,115,369		3,119,447
Total assets less current liabilities			4,368,169		4,373,947
Income funds					
Designated Funds			-		1,995
General unrestricted funds			4,368,169		4,371,952
			4,368,169		4,373,947

The financial statements were approved by the Trustees on 4 February 2025

Marcus Johnson(Treasurer)
Trustee

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

Charity information

Thornfield Gospel Hall Trust is governed by a trust deed dated the 12th August 2014. The trust was registered with the Charity Commission for England and Wales on 27th January 2015 under Charity Registration Number : 1160169.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.2 Charitable 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.

1.3 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.

Investment income is accounted for on a receivable basis.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

1.4 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.

Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Land and buildings	Nil depreciation
Plant and machinery	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Land is not depreciated. The buildings are not depreciated as the residual value is estimated to be higher than the cost.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 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.

1.10 Concessionary loans

Concessionary loans are initially recognised and measured at the amount received or paid out, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

2 Donations and legacies

	2024	2023
	£	£
Donations and gifts	65,500	39,700

3 Investments

	2024	2023
	£	£
Interest receivable	14,090	7,278

All unrestricted in both 2024 and 2023.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

4 Running meeting rooms and other charitable activities

	Unrestricted	Designated	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Running meeting rooms:				
Depreciation and impairment	1,700	-	1,700	2,125
Thornfield upkeep	17,280	-	17,280	16,548
Utilities	21,843	-	21,843	15,820
Insurance	1,969	-	1,969	1,737
IT and data software	1,005	-	1,005	1,025
Telephone	1,368	-	1,368	1,142
Bank charges	60	-	60	60
Congregation support	5,462	-	5,462	8,024
Hosting costs	-	-	-	2,574
Cleaning	1,843	-	1,843	2,072
Legal and professional fees	4,965	-	4,965	1,779
Other charitable activities:				
Donations made	2,742	-	2,742	2,400
Cost of donated services	22,203	-	22,203	439,606
Governance costs	2,928	-	2,928	2,292
	<u>85,368</u>	<u>-</u>	<u>85,368</u>	<u>497,204</u>

All unrestricted costs in both 2024 and 2023.

Included in governance costs are Independent examination fees of £1,000 (2023 - £825)

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

8 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
At 6 April 2023	746,000	37,068	783,068
At 5 April 2024	746,000	37,068	783,068
Depreciation and impairment			
At 6 April 2023	-	28,568	28,568
Depreciation charged in the year	-	1,700	1,700
At 5 April 2024	-	30,268	30,268
Carrying amount			
At 5 April 2024	746,000	6,800	752,800
At 5 April 2023	746,000	8,500	754,500

Land registry titles of the above property held are CE25009, CE100557 and CE158920.

9 Programme related investments

	Concessionary Loan £
At 6 April 2023 and at 5 April 2024	500,000

During the 2018 year end a concessionary loan was made to Springwell Gospel Hall Trust for £500,000. This was used to purchase a hall which is to be used to spread the gospel message to the wider community.

10 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	200,000	200,000
Prepayments and accrued income	221,272	73,052
	421,272	273,052

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,118	6,326
Accruals and deferred income	5,943	5,984
	<u>8,061</u>	<u>12,310</u>

12 Analysis of net assets between funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £
Fund balances at 5 April 2024 are represented by:				
Tangible assets	752,800	754,500	-	754,500
Programme related assets	500,000	500,000	-	500,000
Current assets/(liabilities)	3,115,369	3,117,452	1,995	3,119,447
	<u>4,368,169</u>	<u>4,371,952</u>	<u>1,995</u>	<u>4,373,947</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

Charity registration number 1160169

THORNFIELD GOSPEL HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

THORNFIELD GOSPEL HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Johnston (Treasurer) I Cowie A James (Chair) A James R Evershed
Charity number	1160169
Principal address	Brethren's Meeting Hall Gypsy Lane Nunthorpe Middlesbrough TS7 0DY
Accountants	Azets Bede House Belmont Business Park DURHAM United Kingdom DH1 1TW
Bankers	HSBC 60 Albert Road Middlesbrough North Yorkshire TS1 1RS
Correspondence address	12 Maltby Road Thornton Middlesbrough TS8 9BU enquiries@tght.org.uk
Solicitors	Watson Watson Solicitors Mercury House Shrewsbury Business Park Shrewsbury SY2 6LG
Independent examiner	Azets Bede House 3 Belmont Business Park Durham DH1 1TW

THORNFIELD GOSPEL HALL TRUST

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 - 12

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2023

The Trustees present their annual report and financial statements for the year ended 5 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

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.

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.

In addition to street preaching, members of the congregation work with the RRT charity.

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particular.

- 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) 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).

Main activities

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preaching's, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 180 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 preaching's, 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.

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

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 links with Nunthorpe Gospel Hall Trust, with which it shares members of its congregation.

Funding

Funding is sought through gifts from the congregation. Funding is sometimes received from other charitable trusts with complementary objectives.

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.

Achievements and performance

The Trust provides and maintains two 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.

The Trust's main achievement this year has been working with Middlesbrough council and Nunthorpe Parish council in view of purchasing land from the council for a new hall facility. The trust has been working on this for several years, including meetings with the local community, attending main council and parish meetings, discussions with key council personnel regarding how TGHT could improve, enhance public areas through hall development, which is important for the trust to be adding value to the local area. The trust has also donated to 3 local schools as follows,

1. Nunthorpe Primary School £800,00 donated towards the special needs outdoor learning area.
2. The Avenue School Nunthorpe £800.00 donated towards a public event hosted at the school in June - this will benefit the school and wider community.
3. Captain Cook Primary School £800.00 donated towards equipment.

The trusts supports the rapid relief charity with members volunteering many hours of time to assist at public events.

Financial review

In the year ended 5 April 2023, the Trust had a deficit of incoming resources over resources expended of £450,226 (2022: £16,487 surplus) due to a one off donation. Total voluntary income received this year was £39,700 compared to £46,900 in the previous year.

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. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves, other than a ringfenced amount of £2,500,000 which is set aside for future land purchase to build a new facility. 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.

Free reserves at the year end were £3,119,447 (2022 - £3,572,693). The reserves held are high due to the potential for a future land purchase and construction of a new gospel hall.

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.

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

Structure, governance and management

The charity is constituted by a deed of trust dated 31st August 1982 amended by various Deeds and most recently by Deed of Variation dated 12th August 2014. The Trust was registered with the Charity Commission for England and Wales on 27th January 2015 under Charity Registration Number: 1160169.

The Trustees who served during the year and up to the date of signature of the financial statements were:

M Johnston (Treasurer)

I Cowie

A James (Chair)

A James

R Evershed

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 two 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 skills and experience in specialised fields and are expected to use both in furthering the objects of the Trust. 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 the new Trustees read the Trust deed and relevant Charity Commission guidance.

The Trustees' report was approved by the Board of Trustees.

All transactions have been reviewed and approved by two trustees.



M Johnston (Treasurer)

Trustee

19 December 2023

THORNFIELD GOSPEL HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THORNFIELD GOSPEL HALL TRUST

I report to the Trustees on my examination of the financial statements of Thornfield Gospel Hall Trust (the Charity) for the year ended 5 April 2023.

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 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.

Azets
Bede House
3 Belmonth Business Park
DURHAM
DH1 1TW
United Kingdom

Dated: 19 December 2023

THORNFIELD GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

Current financial year

		Unrestricted funds	Designated funds	Total	Total
		2023	2023	2023	2022
	Notes	£	£	£	£
Income from:					
Donations and legacies	2	39,700	-	39,700	46,900
Investments	3	7,278	-	7,278	330
Total income		<u>46,978</u>	<u>-</u>	<u>46,978</u>	<u>47,230</u>
Expenditure on:					
Running meeting rooms and other charitable activities	4	<u>497,204</u>	<u>-</u>	<u>497,204</u>	<u>30,743</u>
Net (expenditure)/income for the year/ Net movement in funds		(450,226)	-	(450,226)	16,487
Fund balances at 6 April 2022		<u>4,822,178</u>	<u>1,995</u>	<u>4,824,173</u>	<u>4,807,686</u>
Fund balances at 5 April 2023		<u><u>4,371,952</u></u>	<u><u>1,995</u></u>	<u><u>4,373,947</u></u>	<u><u>4,824,173</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Prior financial year

		Unrestricted funds	Endowment funds Designated	Total
		2022	2022	2022
	Notes	£	£	£
Income from:				
Donations and legacies	2	45,000	1,900	46,900
Investments	3	330	-	330
Total income		<u>45,330</u>	<u>1,900</u>	<u>47,230</u>
Expenditure on:				
Running meeting rooms and other charitable activities	4	<u>29,693</u>	<u>1,050</u>	<u>30,743</u>
Net (expenditure)/income for the year/ Net movement in funds		15,637	850	16,487
Fund balances at 6 April 2021		<u>4,806,541</u>	<u>1,145</u>	<u>4,807,686</u>
Fund balances at 5 April 2022		<u><u>4,822,178</u></u>	<u><u>1,995</u></u>	<u><u>4,824,173</u></u>

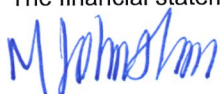
THORNFIELD GOSPEL HALL TRUST

BALANCE SHEET

AS AT 5 APRIL 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	7	754,500		751,480	
Programme related investments	8	500,000		500,000	
			1,254,500		1,251,480
Current assets					
Debtors	9	273,052		262,918	
Cash at bank and in hand		2,858,705		3,313,024	
		3,131,757		3,575,942	
Creditors: amounts falling due within one year	10	(12,310)		(3,249)	
Net current assets			3,119,447		3,572,693
Total assets less current liabilities			4,373,947		4,824,173
Income funds					
Designated Funds	12	1,995		1,995	
General unrestricted funds		4,371,952		4,822,178	
			4,373,947		4,824,173

The financial statements were approved by the Trustees on 19 December 2023



M Johnston (Treasurer)
Trustee

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

Charity information

Thornfield Gospel Hall Trust is governed by a trust deed dated the 12th August 2014. The trust was registered with the Charity Commission for England and Wales on 27th January 2015 under Charity Registration Number : 1160169.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.2 Charitable 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.

1.3 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.

Investment income is accounted for on a receivable basis.

1.4 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.

Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Land and buildings	Nil depreciation
Plant and machinery	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Land is not depreciated. The buildings are not depreciated as the residual value is estimated to be higher than the cost.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 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.

1.10 Concessionary loans

Concessionary loans are initially recognised and measured at the amount received or paid out, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

2 Donations and legacies

	Unrestricted funds	Designated funds	2023	2022
	£	£	£	£
Donations and gifts	39,700	-	39,700	46,900
For the year ended 5 April 2022	<u>45,000</u>	<u>1,900</u>		<u>46,900</u>

3 Investments

	2023	2022
	£	£
Interest receivable	<u>7,278</u>	<u>330</u>

All unrestricted in both 2023 and 2022.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

4 Running meeting rooms and other charitable activities

	Unrestricted	Designated	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Running meeting rooms:				
Depreciation and impairment	2,125	-	2,125	1,370
Thornfield Upkeep	16,548	-	16,548	4,647
Utilities	15,820	-	15,820	8,158
Insurance	1,737	-	1,737	1,387
IT and data software	1,025	-	1,025	320
Phone	1,142	-	1,142	621
Bank charges	60	-	60	74
Congregation support	8,024	-	8,024	-
Hosting costs	2,574	-	2,574	-
Cleaning	2,072	-	2,072	-
Legal and professional fees	1,779	-	1,779	2,145
Other charitable activities:				
Food Donations	-	-	-	1,050
Donations made	900	1,500	2,400	1,500
Donations to Nunthorpe Gospel Hall Trust	439,606	-	439,606	7,371
Governance costs	2,292	-	2,292	2,100
	<u>495,704</u>	<u>1,500</u>	<u>497,204</u>	<u>30,743</u>

All unrestricted costs in both 2023 and 2022.

Included in governance costs are Independent examination fees of £825 (2022 - £750)

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

7 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
At 6 April 2022	746,000	31,923	777,923
Additions	-	5,145	5,145
At 5 April 2023	746,000	37,068	783,068
Depreciation and impairment			
At 6 April 2022	-	26,443	26,443
Depreciation charged in the year	-	2,125	2,125
At 5 April 2023	-	28,568	28,568
Carrying amount			
At 5 April 2023	746,000	8,500	754,500
At 5 April 2022	746,000	5,480	751,480

8 Programme related investments

	Concessionary Loan £
At 6 April 2022 and at 5 April 2023	500,000

During the 2018 year end a concessionary loan was made to Springwell Gospel Hall Trust for £500,000. This was used to purchase a hall which is to be used to spread the gospel message to the wider community.

9 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	200,000	200,000
Prepayments and accrued income	73,052	62,918
	273,052	262,918

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	6,326	-
Accruals and deferred income	5,984	3,249
	<u>12,310</u>	<u>3,249</u>

11 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £
Fund balances at 5 April 2023 are represented by:						
Tangible assets	754,500	-	754,500	751,480	-	751,480
Programme related assets	500,000	-	500,000	500,000	-	500,000
Current assets/(liabilities)	3,117,452	1,995	3,119,447	3,570,698	1,995	3,572,693
	<u>4,371,952</u>	<u>1,995</u>	<u>4,373,947</u>	<u>4,822,178</u>	<u>1,995</u>	<u>4,824,173</u>

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 6 April 2021 £	Income £	Expenditure £	Balance at 6 April 2022 £	Movement in funds Income £	Balance at 5 April 2023 £
Emergency Needs Fund	1,145	1,900	(1,050)	1,995	-	1,995
	<u>1,145</u>	<u>1,900</u>	<u>(1,050)</u>	<u>1,995</u>	<u>-</u>	<u>1,995</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

Charity registration number 1160169

THORNFIELD GOSPEL HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

THORNFIELD GOSPEL HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr Marcus Johnston (Treasurer)
Mr Ian Cowie
Mr Adrian James (Chair)
Mr Antony James
Mr Robin Evershed

Charity number 1160169

Principal address Brethren's Meeting Hall
Gypsy Lane
Nunthorpe
Middlesbrough
TS7 0DY

Accountants Azets
Bede House
Belmont Business Park
DURHAM
United Kingdom
DH1 1TW

Bankers HSBC
60 Albert Road
Middlesbrough
North Yorkshire
TS1 1RS

Correspondence address 12 Maltby Road
Thornton
Middlesbrough
TS8 9BU
enquiries@tght.org.uk

Solicitors Watson Watson Solicitors
Mercury House
Shrewsbury Business Park
Shrewsbury
SY2 6LG

Independent examiner Azets
Bede House
3 Belmont Business Park
Durham
DH1 1TW

THORNFIELD GOSPEL HALL TRUST

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	5
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 14

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2022

The Trustees present their annual report and financial statements for the year ended 5 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

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.

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.

In addition to street preaching, members of the congregation work with the RRT charity.

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particular

- 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).

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

Main activities

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preaching's, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 160 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 preaching's, 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.

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 links with Nunthorpe Gospel Hall Trust, with which it shares members of its congregation.

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.

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.

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

Achievements and performance

The Trust provides and maintains two 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.

The Trust's main achievement this year has been working with Middlesbrough borough council and Nunthorpe Parish council in view of purchasing land from the council for a new hall facility. The trust has been working on this for several years, including meetings with the local community, attending main council and parish meetings, discussions with key council personnel regarding how TGHT could improve, enhance public areas through hall development, which is important for the trust to be adding value to the local area. The trust has also donated £1250.00 to Teesside hospice, a local charity supporting people living with cancer and other life limiting illnesses. The hospice provided specialist palliative care for over 3,000 people during the year meaning that for many of these people without the valuable support of the hospice they would have been facing a life limiting illness alone, the trust is pleased to be able to make a difference to the wider community.

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, Thornfield Gospel Hall Trust 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. During the financial year, restrictions were eased sufficiently to allow the congregation to use the gospel halls for the Lord's supper (communion) the use of the halls was conducted in a manner which always complied with government guidance, and the trust intends to continue using the halls 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.

Financial review

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

In the year ended 5 April 2022, the Trust had a modest surplus of incoming resources over resources expended of £16,487 (2021: £9,011). Total voluntary income received this year was £46,900 compared to £39,725 in the previous year.

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. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves other than a designated fund of £2,500,000.00, which is set aside for future land purchase to build a new facility. 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.

Free reserves at the year end were £3,572,693 (2021 - £3,554,836). The reserves held are high due to the potential for a future land purchase and construction of a new gospel hall.

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.

Structure, governance and management

The charity is constituted by a deed of trust dated 31st August 1982 amended by various Deeds and most recently by Deed of Variation dated 12th August 2014. The Trust was registered with the Charity Commission for England and Wales on 27th January 2015 under Charity Registration Number: 1160169.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Marcus Johnston (Treasurer)

Mr Ian Cowie

Mr Adrian James (Chair)

Mr Antony James

Mr Robin Evershed

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 two 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 skills and experience in specialised fields and are expected to use both in furthering the objects of the Trust. 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 the new Trustees read the Trust deed and relevant Charity Commission guidance.

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

The Trustees' report was approved by the Board of Trustees.



Mr Marcus Johnston (Treasurer)
Trustee

Date: 03.02.23.

THORNFIELD GOSPEL HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THORNFIELD GOSPEL HALL TRUST

I report to the Trustees on my examination of the financial statements of Thornfield Gospel Hall Trust (the Charity) for the year ended 5 April 2022.

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 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.

David Nairn (FCA & CTA)
Azets
Bede House
3 Belmont Business Park
DURHAM
DH1 1TW
United Kingdom

Dated: 2 February 2023

THORNFIELD GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2022

Current financial year

		Unrestricted funds	Designated funds	Total	Total
		2022	2022	2022	2021
	Notes	£	£	£	£
Income from:					
Donations and legacies	2	45,000	1,900	46,900	39,735
Investments	3	330	-	330	2,389
Total income		45,330	1,900	47,230	42,124
Expenditure on:					
Running meeting rooms and other charitable activities	4	29,693	1,050	30,743	33,113
Net income for the year/ Net movement in funds		15,637	850	16,487	9,011
Fund balances at 6 April 2021		4,806,541	1,145	4,807,686	4,798,675
Fund balances at 5 April 2022		4,822,178	1,995	4,824,173	4,807,686

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Prior financial year

		Unrestricted funds	Endowment funds Designated	Total
		2021	2021	2021
	Notes	£	£	£
Income from:				
Donations and legacies	2	31,000	8,735	39,735
Investments	3	2,389	-	2,389
Total income		33,389	8,735	42,124
Expenditure on:				
Running meeting rooms and other charitable activities	4	25,523	7,590	33,113
Net income for the year/ Net movement in funds		7,866	1,145	9,011
Fund balances at 6 April 2020		4,798,675	-	4,798,675
Fund balances at 5 April 2021		4,806,541	1,145	4,807,686

THORNFIELD GOSPEL HALL TRUST

BALANCE SHEET

AS AT 5 APRIL 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	7		751,480		752,850
Programme related investments	8		500,000		500,000
			<u>1,251,480</u>		<u>1,252,850</u>
Current assets					
Debtors	9	262,918		253,537	
Cash at bank and in hand		<u>3,313,024</u>		<u>3,304,038</u>	
		3,575,942		3,557,575	
Creditors: amounts falling due within one year	10	<u>(3,249)</u>		<u>(2,739)</u>	
Net current assets			<u>3,572,693</u>		<u>3,554,836</u>
Total assets less current liabilities			<u><u>4,824,173</u></u>		<u><u>4,807,686</u></u>
Income funds					
Designated Funds	12		1,995		1,145
General unrestricted funds			<u>4,822,178</u>		<u>4,806,541</u>
			<u><u>4,824,173</u></u>		<u><u>4,807,686</u></u>

The financial statements were approved by the Trustees on 03.02.23



Mr Marcus Johnston (Treasurer)
Trustee

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

Charity information

Thornfield Gospel Hall Trust is governed by a trust deed dated the 12th August 2014. The trust was registered with the Charity Commission for England and Wales on 27th January 2015 under Charity Registration Number : 1160169.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The Trustees do not consider that the COVID 19 pandemic will have any ability on the trust to continue as a going concern.

1.3 Charitable 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.

1.4 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.

Investment income is accounted for on a receivable basis.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

(Continued)

1.5 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.

Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Land and buildings	Nil depreciation
Plant and machinery	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Land is not depreciated. The buildings are not depreciated as the residual value is estimated to be higher than the cost.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 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.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Concessionary loans

Concessionary loans are initially recognised and measured at the amount received or paid out, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

2 Donations and legacies

	Unrestricted funds	Designated funds	2022	2021
	£	£	£	£
Donations and gifts	45,000	1,900	46,900	39,735
For the year ended 5 April 2021	<u>31,000</u>	<u>8,735</u>		<u>39,735</u>

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

3 Investments

	2022	2021
	£	£
Interest receivable	330	2,389

All unrestricted in both 2022 and 2021.

4 Running meeting rooms and other charitable activities

	Unrestricted 2022 £	Designated 2022 £	Total 2022 £	Total 2021 £
Running meeting rooms:				
Depreciation and impairment	1,370	-	1,370	1,712
Thornfield Upkeep	4,647	-	4,647	4,999
Utilities	8,158	-	8,158	6,943
Insurance	1,387	-	1,387	1,187
IT and data software	320	-	320	289
Phone	621	-	621	596
Bank charges	74	-	74	78
Legal and professional fees	2,145	-	2,145	1,740
Other charitable activities:				
Food Donations	-	1,050	1,050	7,590
Donations made	1,500	-	1,500	-
Donations to Nunthorpe Gospel Hall Trust	7,371	-	7,371	6,119
Governance costs	2,100	-	2,100	1,860
	29,693	1,050	30,743	33,113

All unrestricted costs in both 2022 and 2021.

Included in governance costs are Independent examination fees of £750 (2021 - £650)

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

7 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
At 6 April 2021	746,000	31,923	777,923
At 5 April 2022	746,000	31,923	777,923
Depreciation and impairment			
At 6 April 2021	-	25,073	25,073
Depreciation charged in the year	-	1,370	1,370
At 5 April 2022	-	26,443	26,443
Carrying amount			
At 5 April 2022	746,000	5,480	751,480
At 5 April 2021	746,000	6,850	752,850

8 Programme related investments

	Concessionary Loan £
At 6 April 2021 and at 5 April 2022	500,000

During the 2018 year end a concessionary loan was made to Springwell Gospel Hall Trust for £500,000. This was used to purchase a hall which is to be used to spread the gospel message to the wider community. This loan is interest free over a period of three years.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

9 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	200,000	200,000
Prepayments and accrued income	62,918	53,537
	<u>262,918</u>	<u>253,537</u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>3,249</u>	<u>2,739</u>

11 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £
Fund balances at 5 April 2022 are represented by:						
Tangible assets	751,480	-	751,480	752,850	-	752,850
Programme related assets	500,000	-	500,000	500,000	-	500,000
Current assets/(liabilities)	3,570,698	1,995	3,572,693	3,553,691	1,145	3,554,836
	<u>4,822,178</u>	<u>1,995</u>	<u>4,824,173</u>	<u>4,806,541</u>	<u>1,145</u>	<u>4,807,686</u>

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 6 April 2021 £	Movement in funds		Balance at 5 April 2022 £
		Income £	Expenditure £	
Emergency Needs Fund	1,145	1,900	(1,050)	1,995
	<u>1,145</u>	<u>1,900</u>	<u>(1,050)</u>	<u>1,995</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

THORNFIELD GOSPEL HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

THORNFIELD GOSPEL HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr Marcus Johnston (Treasurer)
Mr Ian Cowie
Mr Adrian James (Chair)
Mr Antony James
Mr Robin Evershed

Charity number 1160169

Principal address Brethren's Meeting Hall
Gypsy Lane
Nunthorpe
Middlesbrough
TS7 0DY

Accountants Azets
Bede House
3 Belmont Business Park
Durham
United Kingdom
DH1 1TW

Bankers HSBC
60 Albert Road
Middlesbrough
North Yorkshire
TS1 1RS

Correspondence address 12 Maltby Road
Thornton
Middlesbrough
TS8 9BU
enquiries@tght.org.uk

Solicitors Watson Watson Solicitors
Mercury House
Shrewsbury Business Park
Shrewsbury
SY2 6LG

Independent examiner Azets
Bede House
3 Belmont Business Park
Durham
DH1 1TW

THORNFIELD GOSPEL HALL TRUST

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 13

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2021

The Trustees present their report and financial statements for the year ended 5 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

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.

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.

In addition to street preaching, members of the congregation work with the RRT charity.

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particular

- 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).

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

Main activities

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preaching's, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 160 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 preaching's, 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.

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 links with Nunthorpe Gospel Hall Trust, with which it shares members of its congregation.

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.

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.

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

Achievements and performance

The Trust provides and maintains two 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.

The Trust's main achievement this year has been working with Middlesbrough council and Nunthorpe Parish council in view of purchasing land from the council for a new hall facility. This work has included meetings with the local community, attending main council and parish meetings, discussions with key personnel regarding how TGHT could improve, enhance public areas through hall development.

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, Thornfield Gospel Hall Trust 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. The Trust aims to use these Gospel Halls again once the general lockdown is lifted and it is deemed 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.

Financial review

In the year ended 5 April 2021, the Trust had a modest surplus of incoming resources over resources expended of £9,011 (2020: £6,400). Total voluntary income received this year was £39,735 compared to £29,000 in the previous year.

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. This is based on the charity's size and the level of financial commitments. The Trustees has no employees, and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves. The congregation is kept 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.

Free reserves at the year end were £3,554,836 (2020 - £3,544,113). The reserves held are high due to the potential for a future land purchase and construction of a new gospel hall.

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.

Structure, governance and management

THORNFIELD GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

The charity is constituted by a deed of trust dated 31st August 1982 amended by various Deeds and most recently by Deed of Variation dated 12th August 2014. The Trust was registered with the Charity Commission for England and Wales on 27th January 2015 under Charity Registration Number: 1160169.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Marcus Johnston (Treasurer)

Mr Ian Cowie

Mr Adrian James (Chair)

Mr Antony James

Mr Robin Evershed

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 two 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 skills and experience in specialised fields and are expected to use both in furthering the objects of the Trust. 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 the new Trustees read the Trust deed and relevant Charity Commission guidance.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Transactions other than the normal utilities / running costs are signed off by the trust. Capital spend over £5,000 is submitted to the PBCC asset services global panel for consideration.

The Trustees' report was approved by the Board of Trustees.

Mr Marcus Johnston (Treasurer)

Trustee

Dated: 31 January 2022

THORNFIELD GOSPEL HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THORNFIELD GOSPEL HALL TRUST

I report to the Trustees on my examination of the financial statements of Thornfield Gospel Hall Trust (the Charity) for the year ended 5 April 2021.

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 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.



David Nairn (FCA & CTA)
Azets
Bede House
3 Belmont Business Park
Durham
DH1 1TW
United Kingdom

Dated: 31 January 2022

THORNFIELD GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2021

		Unrestricted	Designated	Total	
		2021	2021	2021	2020
	Notes	£	£	£	£
<u>Income from:</u>					
Donations and legacies	2	31,000	8,735	39,735	29,000
Investments	3	2,389	-	2,389	13,372
Total income		33,389	8,735	42,124	42,372
<u>Expenditure on:</u>					
Raising funds		-	-	-	-
Charitable activities	4	25,523	7,590	33,113	35,972
Total expenditure		25,523	7,590	33,113	35,972
Net income for the year/ Net movement in funds		7,866	1,145	9,011	6,400
Fund balances at 6 April 2020		4,798,675	-	4,798,675	4,792,275
Fund balances at 5 April 2021		4,806,541	1,145	4,807,686	4,798,675

The notes 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.

THORNFIELD GOSPEL HALL TRUST

BALANCE SHEET

AS AT 5 APRIL 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	7	752,850		754,562	
Programme related investments	8	500,000		500,000	
			1,252,850		1,254,562
Current assets					
Debtors	9	253,537		239,301	
Cash at bank and in hand		3,304,038		3,311,891	
			3,557,575		3,551,192
Creditors: amounts falling due within one year	10	(2,739)		(7,079)	
Net current assets			3,554,836		3,544,113
Total assets less current liabilities			4,807,686		4,798,675
Income funds					
Designated funds			1,145		-
Unrestricted funds			4,806,541		4,798,675
			4,807,686		4,798,675

The financial statements were approved by the Trustees on 31 January 2022

Mr Marcus Johnston (Treasurer)
Trustee

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

Charity information

Thornfield Gospel Hall Trust is governed by a trust deed dated the 12th August 2014. The trust was registered with the Charity Commission for England and Wales on 27th January 2015 under Charity Registration Number : 1160169.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

From 18th March 2020, Thornfield GHT ceased using the two gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. 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.

1.3 Charitable 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.

1.4 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.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

(Continued)

Investment income is accounted for on a receivable basis.

1.5 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.

Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Land and buildings	Nil depreciation
Plant and machinery	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Land is not depreciated. The buildings are not depreciated as the residual value is estimated to be higher than the cost.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 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.

1.11 Concessionary loans

Concessionary loans are initially recognised and measured at the amount received or paid out, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

2 Donations and legacies

	Unrestricted funds	Designated funds	2021	2020
	£	£	£	£
Donations and gifts	31,000	8,735	39,735	29,000
	<u>31,000</u>	<u>8,735</u>	<u>39,735</u>	<u>29,000</u>
For the year ended 5 April 2020	<u>29,000</u>	<u>-</u>		<u>29,000</u>

All unrestricted in both 2021 and 2020.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

3 Investments

	2021	2020
	£	£
Interest receivable	2,389	13,372

All unrestricted in both 2021 and 2020.

4 Charitable activities

	Unrestricted 2021 £	Designated 2021	Total 2021 £	2020 £
Running meeting rooms:				
Depreciation and impairment	1,712	-	1,712	2,141
Thornfield Upkeep	4,999	-	4,999	11,445
Utilities	6,943	-	6,943	11,105
Insurance	1,187	-	1,187	1,199
IT and data software	289	-	289	1,046
Phone	596	-	596	324
Bank charges	78	-	78	71
Legal and professional fees	1,740	-	1,740	1,634
Other charitable activities:				
Food Donations	-	7590	7,590	-
Donations to Nunthorpe Gospel Hall Trust	6,119	-	6,119	5,027
Governance costs	1,860	-	1,860	1,980
	<u>25,523</u>	<u>7,590</u>	<u>33,113</u>	<u>35,972</u>

All unrestricted costs in both 2021 and 2020.

Included in governance costs are Independent examination fees of £650 (2020 - £850)

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

6 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

7 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
At 6 April 2020	746,000	31,923	777,923
At 5 April 2021	746,000	31,923	777,923
Depreciation and impairment			
At 6 April 2020	-	23,361	23,361
Depreciation charged in the year	-	1,712	1,712
At 5 April 2021	-	25,073	25,073
Carrying amount			
At 5 April 2021	746,000	6,850	752,850
At 5 April 2020	746,000	8,562	754,562

8 Programme related investments

	Concessionary Loan £
At 6 April 2020 and at 5 April 2021	500,000

During the 2018 year end a concessionary loan was made to Springwell Gospel Hall Trust for £500,000. This was used to purchase a hall which is to be used to spread the gospel message to the wider community. This loan is interest free over a period of three years.

THORNFIELD GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	200,000	200,000
Prepayments and accrued income	53,537	39,301
	<u>253,537</u>	<u>239,301</u>

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,739	7,079
	<u>2,739</u>	<u>7,079</u>

11 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
Fund balances at 5 April 2021 are represented by:				
Tangible assets	752,850	-	752,850	754,562
Programme related assets	500,000	-	500,000	500,000
Current assets/(liabilities)	3,553,691	1,145	3,554,836	3,544,113
	<u>4,806,541</u>	<u>1,145</u>	<u>4,807,686</u>	<u>4,798,675</u>

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 6 April 2020 £	Movement in funds		Balance at 5 April 2021 £
		Incoming resources £	Resources expended £	
Emergency Needs Fund	-	8,735	7,590	1,145
	<u>-</u>	<u>8,735</u>	<u>(7,590)</u>	<u>1,145</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).