# MAIDSTONE GOSPEL HALL TRUST

England & Wales · Charity number 1161973

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Trust |
| **Registered** | 2015-06-03 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Gospel Hall<br>Heath Road<br>Linton<br>Maidstone<br>Kent<br>ME17 4HT |
| **Phone** | 01622752142 |
| **Email** | gospelhall@mght.org |

## 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 TRUST PROVIDES AND MAINTAINS GOSPEL HALLS FOR THE RELIGIOUS ACTIVITIES OF CHRISTIANS OFTEN REFERRED TO AS "BRETHREN" DETAILS OF THE ORIGINS, TEACHINGS AND WAY OF LIFE OF THE BRETHEN CAN BE FOUND ON THEIR WEBSITE - WWW.PLYMOUTHBRETHRENCHRISTIANCHURCH.ORG

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## Classification

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

## Geography

- Kent

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-04-05 | £182,625 | £56,885 | - | - |
| 2024-04-05 | £75,411 | £48,126 | - | - |
| 2023-04-05 | £74,484 | £81,315 | - | - |
| 2022-04-05 | £75,285 | £38,269 | - | - |
| 2021-04-05 | £83,578 | £18,441 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| CHARLES WILLIAM HATHORN | | 2004-09-28 |
| MARTIN JAMES FLECK | | 2004-09-28 |
| ROBERT JOHN SAUNDERSON | | 2009-12-18 |
| Randall Paul Mallinson | | 2019-11-02 |
| TIMOTHY WILLIAM JOSEPH BOYT | | 2009-12-18 |

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**MAIDSTONE GOSPEL HALL TRUST**

England & Wales - Charity number 1161973

# Accounts

Charity registration number: 1161973

# Maidstone Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2025

# Maidstone Gospel Hall Trust

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# Maidstone Gospel Hall Trust

## Reference and Administrative Details

| | |
|---|---|
| **Chairman** | Mr Martin Fleck |
| **Trustees** | Mr Charles Hathorn<br>Mr Martin Fleck<br>Mr Timothy Boyt<br>Mr Robert Saunderson<br>Mr Randall Paul Mallinson |
| **Charity Registration Number** | 1161973 |
| **Principal Office** | Gospel Hall<br>Heath Road<br>Linton<br>Maidstone<br>ME17 4HT |
| **Independent Examiner** | Hinton Abbott Accountants<br>2 Kingsdown Orchard<br>Hyde Road<br>Swindon<br>SN2 7RR |

# Maidstone Gospel Hall Trust

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2025.

***Structure, governance and management***

Governing document
The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

The Maidstone Gospel Hall Trust is constituted by a Deed of Trust dated 28th September 2004, amended by various Deeds and most recently by Deed of Variation dated 10th of December 2014. The Trust was registered with the Charity Commission for England and Wales on 3 June 2015 under Charity Registration Number: 1161973.

Recruitment and appointment of new trustees
The names of the Trustees who served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2025 (2024: £Nil).

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

Wider network
The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with the Invicta Gospel Hall Trust, with which it shares members of its congregation.

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

## Objectives and activities

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

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

**Main Activities**
The Trust provides and maintains a Gospel hall 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.

Some of the community engagement/benefit work undertaken by the charity includes:
a. Providing food and drink for handicapped children,
b. Providing burgers and drinks for emergency service personel at a serious house fire,
c. Providing meals for veterans at Gurkha barracks,
d. Providing drinks and snacks for charity walkers, in aid of the Kent Air Ambulance Services.

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

**Meetings**
Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 400 and 450 people normally attend these occasions.

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

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

**Spreading the Gospel message and the life of a Christian**
The Gospel hall is 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 usually work with Rapid Relief Team (Charity Registration No 1161586) for provision of food packs for homeless.

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

We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).

We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).

The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.

Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

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

**Financial review**
In the year ended 5 April 2025, the Trust had a surplus of £125,739 of incoming resources over resources expended. The total voluntary income received this year was £179,941 compared to £73,924 in the previous year.

All funds held were unrestricted funds.

***Policy on reserves***

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. The Free reserves at the year-end are showing as £1,103,342, however, this includes the amount of £744,669 as a loan to a similar registered charity (The Invicta Gospel Hall Trust numbered 1192403) and therefore is not available funds. Although a plan is being worked on for this loan to be repaid, it currently leaves just £358,673 available. The Trustees have decided to adopt a policy of maintaining £60,000 (being twelve months expenditure) as reserves. The remaining £300,00 is there for the potential purchase of another gospel hall as the community is increasing in both number and geographically as well. The congregation is kept regularly informed as to 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 £1,103,342 (2024: £975,532).

## Maidstone Gospel Hall Trust

## Trustees' Report (continued)

31 Jan 2026

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

Martin Fleck

Mr Martin Fleck (Jan 31, 2026, 4:08pm).....

Mr Martin Fleck
Chairman and trustee

# Maidstone Gospel Hall Trust

## Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. All transactions have been reviewed and approved by two trustees.

31 Jan 2026

Approved by the trustees of the charity on ..... and signed on its behalf by:

Martin Fleck

Mr Martin Fleck (Jan 31, 2026, 4:08pm)

Mr Martin Fleck
Chairman and trustee

# Maidstone Gospel Hall Trust

## Independent Examiner's Report to the trustees of Maidstone Gospel Hall Trust

I report to the trustees on my examination of the accounts of Maidstone Gospel Hall Trust for the year ended 5 April 2025.

**Responsibilities and basis of report**

As the charity trustees of Maidstone Gospel Hall Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Basis of the Independent examiner's report**

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Maidstone Gospel Hall Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Chris Pittock

.Chris Pittock (Jan 30, 2026, 4:43pm).....

Chris Pittock- Senior Partner
Hinton Abbott Accountants
2 Kingsdown Orchard
Hyde Road
Swindon
SN2 7RR

30 Jan 2026

Date:.....

## Maidstone Gospel Hall Trust

## Statement of Financial Activities for the Year Ended 5 April 2025

| | Note | Unrestricted funds General £ | Total 2025 £ |
|---|---|---|---|
| **Income and Endowments from:** | | | |
| Donations and legacies | 2 | 179,941 | 179,941 |
| Investment income | | 2,684 | 2,684 |
| Total Income | | 182,625 | 182,625 |
| **Expenditure on:** | | | |
| Charitable activities | | (56,885) | (56,885) |
| Total Expenditure | 3 | (56,885) | (56,885) |
| Net income | | 125,740 | 125,740 |
| Net movement in funds | | 125,740 | 125,740 |
| **Reconciliation of funds** | | | |
| Total funds brought forward | | 2,747,457 | 2,747,457 |
| Total funds carried forward | 6 | 2,873,197 | 2,873,197 |

| | Note | Unrestricted funds General £ | Total 2024 £ |
|---|---|---|---|
| **Income and Endowments from:** | | | |
| Donations and legacies | 2 | 73,924 | 73,924 |
| Investment income | | 1,487 | 1,487 |
| Total Income | | 75,411 | 75,411 |
| **Expenditure on:** | | | |
| Charitable activities | | (48,126) | (48,126) |
| Total Expenditure | 3 | (48,126) | (48,126) |
| Net income | | 27,285 | 27,285 |
| Net movement in funds | | 27,285 | 27,285 |
| **Reconciliation of funds** | | | |
| Total funds brought forward | | 2,720,172 | 2,720,172 |
| Total funds carried forward | 6 | 2,747,457 | 2,747,457 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 and 2024 are shown in note 6.

## Maidstone Gospel Hall Trust

## (Registration number: 1161973)
## Balance Sheet as at 5 April 2025

| | Note | 2025<br>£ | 2024<br>£ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 4 | 1,775,854 | 1,777,925 |
| **Current assets** | | | |
| Debtors | 5 | 751,390 | 750,776 |
| Cash at bank and in hand | | 353,754 | 226,557 |
| | | 1,105,144 | 977,333 |
| **Creditors: Amounts falling due within one year** | | (1,801) | (1,801) |
| **Net current assets** | | 1,103,343 | 975,532 |
| **Total assets less current liabilities** | | 2,879,197 | 2,753,457 |
| **Creditors: Amounts falling due after more than one year** | | (6,000) | (6,000) |
| **Net assets** | | 2,873,197 | 2,747,457 |
| **Funds of the charity:** | | | |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 2,873,197 | 2,747,457 |
| **Total funds** | 6 | 2,873,197 | 2,747,457 |

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 31 Jan 2026 and signed on their behalf by:

Martin Fleck

Mr Martin Fleck (Jan 31, 2026, 4:08pm)

Mr Martin Fleck
Chairman and trustee

# Maidstone Gospel Hall Trust

## Notes to the Financial Statements for the Year Ended 5 April 2025

### 1 Accounting policies

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

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

**Basis of preparation**
Maidstone Gospel Hall Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Incoming Resources**
Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Maidstone Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**Resources Expended**
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 and Support costs**
Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

**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.

**Tangible fixed assets and depreciation**
Tangible fixed assets (costing more than £250) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life.

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---|---|
| Furniture and equipments | 20% on reducing balance method |
| Land and buildings | 2% straight line |

**Fund structure**
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.

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

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

**Trustees' remuneration and expenses**
No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2024: None).

**Wages and salaries**
There are no employees (2024: None).

## 2 Income from donations and legacies

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Donations and legacies; | | |
| Gift Aid | 16,585 | 16,585 |
| Gift aid reclaimed | 4,146 | 4,146 |
| Donations | | |
| Non-Gift Aid | 159,210 | 159,210 |
| **Total for 2025** | 179,941 | 179,941 |
| **Total for 2024** | 73,924 | 73,924 |

## 3 Resources expended

Net outgoing resources for the year include:

| | 2025 £ | 2024 £ |
|---|---|---|
| Depreciation of Furniture and Equipment | 966 | 966 |
| Gas/Electricity /Water | 12,597 | 12,400 |
| Insurance | 3,928 | 2,739 |
| Repairs & Maintenance Expense | 1,981 | 6,553 |
| Telephone & Fax | 2,262 | 1,175 |
| Office Expenses | 3,023 | 5,470 |
| Poverty Donations | 2,750 | 3,413 |
| Invicta Gospel Hall/Donated Services | 16,332 | 9,460 |
| Cleaning | 2,559 | 1,620 |
| Accountancy Fees | 5,982 | 2,513 |
| Legal & Professional fees | 360 | 360 |
| Sundry | - | 352 |
| Travelling | 3,041 | - |
| Depreciation of Land and Buildings | 1,105 | 1,105 |
| | 56,886 | 48,126 |

**Donated Services**
Bills paid on behalf of Invicta Gospel Hall Trust £16,332 (2024: £9,460)

## 4 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 6 April 2024 | 1,775,775 | 10,826 | 1,786,601 |
| At 5 April 2025 | 1,775,775 | 10,826 | 1,786,601 |
| **Depreciation** | | | |
| At 6 April 2024 | 2,210 | 6,466 | 8,676 |
| Charge for the year | 1,105 | - | 1,105 |
| Charge for the year | - | 966 | 966 |
| At 5 April 2025 | 3,315 | 7,432 | 10,747 |
| **Net book value** | | | |
| At 5 April 2025 | 1,772,460 | 3,394 | 1,775,854 |
| At 5 April 2024 | 1,773,565 | 4,360 | 1,777,925 |

**Property Details:**

Land registry titles of the above property held is K142779.

## 5 Debtors

| | 2025 £ | 2024 £ |
|---|---|---|
| Prepayments | 2,575 | 2,600 |
| Other debtors | 748,815 | 748,176 |
| | 751,390 | 750,776 |

Other Debtors include £744,669 , interest free loan given to Invicta Gospel Hall Trust.

## 6 Funds

| | Balance at 6 April 2024 £ | Incoming resources £ | Resources expended £ | Balance at 5 April 2025 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| ***General*** | | | | |
| Unrestricted Funds | 2,747,457 | 182,625 | (56,886) | 2,873,196 |

| | Balance at 6 April 2023 £ | Incoming resources £ | Resources expended £ | Balance at 5 April 2024 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General | 2,720,172 | 75,411 | (48,126) | 2,747,457 |

## 7 Related party transactions

During the financial year, there were no transactions with related parties that require disclosure (2024: £Nil).

## 8 Volunteers

Maidstone Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The trust has no paid staff or paid Trustees.

## 9 Analysis of net assets between funds

| | Unrestricted funds General funds £ | Total funds £ |
|---|---|---|
| Tangible fixed assets | 1,775,854 | 1,775,854 |
| Current assets | 1,105,144 | 1,105,144 |
| Current liabilities | (1,802) | (1,802) |
| Creditors over 1 year | (6,000) | (6,000) |
| Total net assets | 2,873,196 | 2,873,196 |

| | Unrestricted funds General £ | Total funds at 5 April 2024 £ |
|---|---|---|
| Tangible fixed assets | 1,777,925 | 1,777,925 |
| Current assets | 977,333 | 977,333 |
| Current liabilities | (1,801) | (1,801) |
| Creditors over 1 year | (6,000) | (6,000) |
| Total net assets | 2,747,457 | 2,747,457 |

Signable

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|---|---|
| **Issuer** | Hinton Abbott Accountants |
| **Document generated** | Fri, 30th Jan 2026 16:11:18 GMT |
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| Document processed | Party + Fingerprint |
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| Sat, 31st Jan 2026 16:08:26 GMT | Mr Martin Fleck - Signer (ead583fb23bceea73efb9ee2afe1d50a) |
| Fri, 30th Jan 2026 16:43:27 GMT | Chris Pittock - Signer (2df1e4fc72a6e12a36e1c97ec1094cd7) |

**Audit history log**

| Date | Action |
|---|---|
| Fri, 30th Jan 2026 16:11:18 GMT | Envelope generated by Gulin Gunce (88.215.0.251) |
| Fri, 30th Jan 2026 16:11:18 GMT | Document generated with fingerprint 91887c8bf98f85456ba5b46f69fa34bf (88.215.0.251) |
| Fri, 30th Jan 2026 16:16:37 GMT | Sent the envelope to Mr Martin Fleck (martin@declanuk.com) for signing (88.215.0.251) |
| Fri, 30th Jan 2026 16:16:37 GMT | Sent the envelope to Chris Pittock (chris.pittock@hintonabbott.com) for signing (88.215.0.251) |
| Fri, 30th Jan 2026 16:16:37 GMT | Document emailed to martin@declanuk.com |
| Fri, 30th Jan 2026 16:16:37 GMT | Document emailed to chris.pittock@hintonabbott.com |
| Fri, 30th Jan 2026 16:43:07 GMT | Chris Pittock opened the document email. (88.215.0.251) |
| Fri, 30th Jan 2026 16:43:10 GMT | Chris Pittock opened the document email. (88.215.0.251) |
| Fri, 30th Jan 2026 16:43:17 GMT | Chris Pittock viewed the envelope (88.215.0.251) |
| Fri, 30th Jan 2026 16:43:27 GMT | Chris Pittock signed the envelope (88.215.0.251) |
| Sat, 31st Jan 2026 16:05:09 GMT | Mr Martin Fleck opened the document email. (148.252.146.45) |
| Sat, 31st Jan 2026 16:05:36 GMT | Mr Martin Fleck viewed the envelope (148.252.146.45) |
| Sat, 31st Jan 2026 16:06:32 GMT | Mr Martin Fleck viewed the envelope (148.252.146.45) |
| Sat, 31st Jan 2026 16:08:26 GMT | Mr Martin Fleck signed the envelope (148.252.146.45) |
| Sat, 31st Jan 2026 16:08:26 GMT | This envelope has been signed by all parties (148.252.146.45) |
| Sat, 31st Jan 2026 16:08:26 GMT | Signed document confirmation emailed to martin@declanuk.com (148.252.146.45) |
| Sat, 31st Jan 2026 16:08:26 GMT | Signed document confirmation emailed to chris.pittock@hintonabbott.com (148.252.146.45) |

| | |
|---|---|
| Sat, 31st Jan 2026 16:08:26 GMT | Signed document confirmation emails have been sent to all parties. |
| | Document URL: |
| | https://api.signable.app/shareable/envelope?t=c42019f5-5a37-4527-8eb4-2 |
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**MAIDSTONE GOSPEL HALL TRUST**

England & Wales - Charity number 1161973

# Accounts

Charity registration number: 1161973

# Maidstone Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2024

## Maidstone Gospel Hall Trust

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# Maidstone Gospel Hall Trust

## Reference and Administrative Details

| | |
|---|---|
| **Chairman** | Mr Martin Fleck |
| **Trustees** | Mr Charles Hathorn<br>Mr Martin Fleck<br>Mr Timothy Boyt<br>Mr Robert Saunderson<br>Mr Randall Paul Mallinson |
| **Charity Registration Number** | 1161973 |
| **Principal Office** | Gospel Hall<br>Heath Road<br>Linton<br>Maidstone<br>ME17 4HT |
| **Independent Examiner** | Hinton Abbott Accountants<br>2 Kingsdown Orchard<br>Hyde Road<br>Swindon<br>SN2 7RR |

# Maidstone Gospel Hall Trust

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2024.

***Structure, governance and management***

Governing document
The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

The Maidstone Gospel Hall Trust is constituted by a Deed of Trust dated 28th September 2004, amended by various Deeds and most recently by Deed of Variation dated 10th of December 2014. The Trust was registered with the Charity Commission for England and Wales on 3 June 2015 under Charity Registration Number: 1161973.

Recruitment and appointment of new trustees
The names of the Trustees who served during the year and since the year end are set out on page 1. 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 one Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider network
The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with the Invicta Gospel Hall Trust, with which it shares members of its congregation.

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

## Objectives and activities

### Objectives and aims

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

### Public benefit

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

### Main Activities

The Trust provides and maintains a Gospel hall 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.

Some of the community engagement/benefit work undertaken by the charity includes:
a. Church Hill hall car park : We lend this to the neighbouring Boughton Monchelsea primary school free of charge when the school holds parents' evening meetings.
b. Free Bibles: We give away pocket-sized Bibles.
c. Street preaching: there is a preaching in the centre of Maidstone at 12.45 every Monday and Wednesday and an IGHT communicant attends.
d. Gospel leaflets ('tracts'): thousands are purchased and given away.
e. Food packs: We give food packs to a hostel for homeless persons.
f. Hampers: We give a hamper every Christmas to the neighbour of our Ware Street hall, to express appreciation of his keeping a watchful eye on the hall and environs.
g. Letters of neighbours' appreciation: We succeeded in getting a letter from the neighbour of each of our three halls, expressing their appreciation of us as neighbours.

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

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

### Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 400 and 450 people normally attend these occasions.

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

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

**Spreading the Gospel message and the life of a Christian**
The Gospel hall is 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 usually work with Rapid Relief Team (Charity Registration No 1161586) for provision of food packs for homeless.

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

We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).

We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).

The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.

Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

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

**Financial review**
In the year ended 5 April 2024, the Trust had a surplus of £27,285 of incoming resources over resources expended. Total voluntary income received this year was £73,924 compared to £74,484 in the previous year.

All funds held were unrestricted funds.

*Policy on reserves*

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. Accordingly, the Trustees have decided to adopt a policy of maintaining twelve months expenditures as reserves.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 £975,532 which constitutes loan of £946,176 given to Invicta Gospel Hall Trust.

## Maidstone Gospel Hall Trust

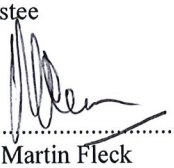
## Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 27-01-2025 and signed on its behalf by:



.....

Mr Charles Hathorn
Trustee



.....

Mr Martin Fleck
Chairman and trustee



.....

Mr Timothy Boyt
Trustee



.....

Mr Robert Saunderson
Trustee



.....

Mr Randall Paul Mallinson
Trustee

## Maidstone Gospel Hall Trust

## Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. All transactions have been reviewed and approved by two trustees.

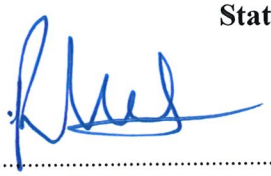
Approved by the trustees of the charity on 27-01-2025 and signed on its behalf by:

.....
Mr Charles Hathorn
Trustee

.....
Mr Martin Fleck
Chairman and trustee

.....
Mr Timothy Boyt
Trustee

## Statement of Trustees' Responsibilities (continued)



.....

Mr Robert Saunderson
Trustee



.....

Mr Randall Paul Mallinson
Trustee

## Maidstone Gospel Hall Trust

## Independent Examiner's Report to the trustees of Maidstone Gospel Hall Trust

I report to the trustees on my examination of the accounts of Maidstone Gospel Hall Trust for the year ended 5 April 2024.

**Responsibilities and basis of report**

As the charity trustees of Maidstone Gospel Hall Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Basis of the Independent examiner's report**

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Maidstone Gospel Hall Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Chris Pittock- Senior Partner
Hinton Abbott Accountants
2 Kingsdown Orchard
Hyde Road
Swindon
SN2 7RR

Date: 20/01/25

## Maidstone Gospel Hall Trust

## Statement of Financial Activities for the Year Ended 5 April 2024

| | Note | Unrestricted funds General £ | Total 2024 £ |
|---|---|---|---|
| **Income and Endowments from:** | | | |
| Donations and legacies | | 73,924 | 73,924 |
| Investment income | | 1,487 | 1,487 |
| Total Income | | 75,411 | 75,411 |
| **Expenditure on:** | | | |
| Charitable activities | | (48,126) | (48,126) |
| Total Expenditure | | (48,126) | (48,126) |
| Net income | | 27,285 | 27,285 |
| Net movement in funds | | 27,285 | 27,285 |
| **Reconciliation of funds** | | | |
| Total funds brought forward | | 2,720,172 | 2,720,172 |
| Total funds carried forward | 6 | 2,747,457 | 2,747,457 |

| | Note | Unrestricted funds Designated £ | Unrestricted funds General £ | Total 2023 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | | - | 74,484 | 74,484 |
| Total Income | | - | 74,484 | 74,484 |
| **Expenditure on:** | | | | |
| Charitable activities | | - | (81,315) | (81,315) |
| Total Expenditure | | - | (81,315) | (81,315) |
| Net expenditure | | - | (6,831) | (6,831) |
| Net movement in funds | | - | (6,831) | (6,831) |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 7,605 | 2,719,397 | 2,727,002 |
| Total funds carried forward | 6 | 7,605 | 2,712,566 | 2,720,171 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 and 2022 are shown in note 6.

## Maidstone Gospel Hall Trust

## (Registration number: 1161973)
## Balance Sheet as at 5 April 2024

| | Note | 2024 £ | 2023 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 4 | 1,777,925 | 1,779,995 |
| **Current assets** | | | |
| Debtors | 5 | 750,776 | 752,682 |
| Cash at bank and in hand | | 226,557 | 196,495 |
| | | 977,333 | 949,177 |
| **Creditors: Amounts falling due within one year** | | (1,801) | (3,001) |
| **Net current assets** | | 975,532 | 946,176 |
| **Total assets less current liabilities** | | 2,753,457 | 2,726,171 |
| **Creditors: Amounts falling due after more than one year** | | (6,000) | (6,000) |
| **Net assets** | | 2,747,457 | 2,720,171 |
| **Funds of the charity:** | | | |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 2,747,457 | 2,720,171 |
| **Total funds** | 6 | 2,747,457 | 2,720,171 |

The financial statements on pages 10 to 17 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
Mr Martin Fleck
Chairman and trustee

## Notes to the Financial Statements for the Year Ended 5 April 2024

### 1 Accounting policies

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

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

**Basis of preparation**
Maidstone Gospel Hall Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Incoming Resources**
Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Maidstone Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

**Resources Expended**
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 and Support costs**
Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

**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.

**Tangible fixed assets and depreciation**
Tangible fixed assets (costing more than £250) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life.

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---|---|
| Furniture and equipments | 20% on reducing balance method |
| Land and buildings | 2% straight line |

**Fund structure**
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.

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

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

**Trustees' remuneration and expenses**
No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2023: None).

**Wages and salaries**
There are no employees (2023: None).

## 2 Donations

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Donations and legacies; | | |
| Donations | 70,669 | 70,669 |
| Gift aid reclaimed | 3,255 | 3,255 |
| **Total for 2024** | 73,924 | 73,924 |
| **Total for 2023** | 74,484 | 74,484 |

Gift Aidable donations were £14,029 (2023 : £12,520).

## 3 Resources expended

Net outgoing resources for the year include:

| | 2024 £ | 2023 £ |
|---|---|---|
| Depreciation of Furniture and Equipment | 966 | 966 |
| Gas/Electricity /Water | 12,400 | 13,811 |
| Insurance | 2,739 | 3,239 |
| Repairs & Maintenance Expense | 6,553 | 21,811 |
| Telephone & Fax | 1,175 | 4,248 |
| Office Expenses | 5,470 | 2,281 |
| Poverty Donations | 3,413 | 500 |
| Invicta Gospel Hall/Donated Services | 9,460 | 16,262 |
| Cleaning | 1,620 | 4,672 |
| Water | - | 35 |
| Accountancy Fees | 2,513 | 1,920 |
| Legal & Professional fees | 360 | 2,190 |
| Sundry | 352 | 1,675 |
| Community Welfare | - | 6,600 |
| Depreciation of Land and Buildings | 1,105 | 1,105 |
| | 48,126 | 81,315 |

**Donated Services**
Bills paid on behalf of Invicta Gospel Hall Trust £9,460 (2023: £16,261.56)

## 4 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 6 April 2023 | 1,775,775 | 10,826 | 1,786,601 |
| At 5 April 2024 | 1,775,775 | 10,826 | 1,786,601 |
| **Depreciation** | | | |
| At 6 April 2023 | 1,105 | 5,501 | 6,606 |
| Revaluations | 1,105 | - | 1,105 |
| Charge for the year | - | 965 | 965 |
| At 5 April 2024 | 2,210 | 6,466 | 8,676 |
| **Net book value** | | | |
| At 5 April 2024 | 1,773,565 | 4,360 | 1,777,925 |
| At 5 April 2023 | 1,774,670 | 5,325 | 1,779,995 |

**Property Details:**

Land registry titles of the above property held is K142779.

## 5 Debtors

| | 2024 £ | 2023 £ |
|---|---|---|
| Prepayments | 2,600 | 1,439 |
| Other debtors | 748,176 | 751,243 |
| | 750,776 | 752,682 |

Other Debtors include £744,669 , interest free loan given to Invicta Gospel Hall Trust.

## 6 Funds

| | Balance at 6 April 2023 £ | Incoming resources £ | Resources expended £ | Balance at 5 April 2024 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| ***Unrestricted general funds*** | | | | |
| General funds | 2,720,172 | 75,411 | (48,126) | 2,747,457 |

**Unrestricted funds**

| | Balance at 6 April 2022 £ | Incoming resources £ | Resources expended £ | Balance at 5 April 2023 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General | 2,719,397 | 74,484 | (81,315) | 2,712,566 |
| Designated | 7,605 | - | - | 7,605 |
| **Total funds** | 2,727,002 | 74,484 | (81,315) | 2,720,171 |

## 7 Related party transactions

Donations received from related parties during the year were £6,029.

## 8 Volunteers

Maidstone Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The trust has no paid staff or paid Trustees.

## 9 Analysis of net assets between funds

| | Unrestricted funds General funds £ | Total funds £ |
|---|---|---|
| Tangible fixed assets | 1,777,925 | 1,777,925 |
| Current assets | 994,402 | 994,402 |
| Current liabilities | (3,000) | (3,000) |
| Creditors over 1 year | (6,000) | (6,000) |
| Total net assets | 2,763,327 | 2,763,327 |

| | Unrestricted funds | | Total funds at 5 April 2023 |
|---|---|---|---|
| | General £ | Designated £ | £ |
| Tangible fixed assets | 1,779,995 | - | 1,779,995 |
| Current assets | 941,572 | 7,605 | 949,177 |
| Current liabilities | (3,001) | - | (3,001) |
| Creditors over 1 year | (6,000) | - | (6,000) |
| Total net assets | 2,712,566 | 7,605 | 2,720,171 |

**MAIDSTONE GOSPEL HALL TRUST**

England & Wales - Charity number 1161973

# Accounts

Charity registration number: 1161973

# Maidstone Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2023

# Maidstone Gospel Hall Trust

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# Maidstone Gospel Hall Trust

## Reference and Administrative Details

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|---|---|
| **Chairman** | Mr Martin Fleck |
| **Trustees** | Mr Charles Hathorn<br>Mr Martin Fleck<br>Mr Timothy Boyt<br>Mr Robert Saunderson<br>Mr Randall Paul Mallinson |
| **Charity Registration Number** | 1161973 |
| **Principal Office** | Gospel Hall<br>Heath Road<br>Linton<br>Maidstone<br>ME17 4HT |
| **Independent Examiner** | Hinton Abbott Accountants<br>2 Kingsdown Orchard<br>Hyde Road<br>Swindon<br>SN2 7RR |

# Maidstone Gospel Hall Trust

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2023.

***Structure, governance and management***

Governing document
The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

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The names of the Trustees who served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2023 (2022: £nil).

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

Wider network
The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The trust also maintains particular links with the Invicta Gospel Hall Trust, with which it shares members of its congregation.

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

## Objectives and activities

### Objectives and aims

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

### Public benefit

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### Main Activities

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a. Church Hill hall car park : We lend this to the neighbouring Boughton Monchelsea primary school free of charge when the school holds parents' evening meetings.
b. Free Bibles: We give away pocket-sized Bibles.
c. Street preaching: there is a preaching in the centre of Maidstone at 12.45 every Monday and Wednesday and an IGHT communicant attends.
d. Gospel leaflets ('tracts'): thousands are purchased and given away.
e. Food packs: We give food packs to a hostel for homeless persons.
f. Hampers: We give a hamper every Christmas to the neighbour of our Ware Street hall, to express appreciation of his keeping a watchful eye on the hall and environs.
g. Letters of neighbours' appreciation: We succeeded in getting a letter from the neighbour of each of our three halls, expressing their appreciation of us as neighbours.

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

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

### Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 400 and 450 people normally attend these occasions.

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

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

**Spreading the Gospel message and the life of a Christian**
The Gospel hall is 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 usually work with Rapid Relief Team (Charity Registration No 1161586) for provision of food packs for homeless.

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

We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).

We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).

The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.

Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

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

**Financial review**
Financial position
In the year ended 5 April 2023, the Trust had a deficit of £6,831 of incoming resources over resources expended. Total voluntary income received this year was £74,484 compared to £75,285 in the previous year.
The breakdown of funds at year end is as follows:
Unrestricted General Fund £2,712,566
Unrestricted Designated Fund £7,605

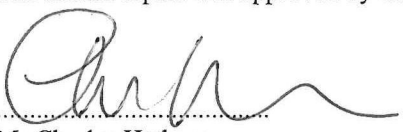
***Policy on reserves***

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. Accordingly, the Trustees have decided to adopt a policy of maintaining twelve months expenditures as reserves.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 £946,176 which constitutes loan of £744,669 given to Invicta Gospel Hall Trust.

## Maidstone Gospel Hall Trust

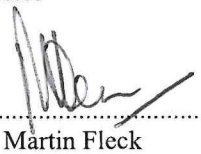
## Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 02-01-24 and signed on its behalf by:



.....

Mr Charles Hathorn
Trustee



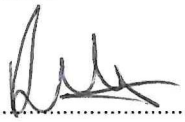
.....

Mr Martin Fleck
Chairman and trustee



.....

Mr Timothy Boyt
Trustee



.....

Mr Robert Saunderson
Trustee



.....

Mr Randall Paul Mallinson
Trustee

## Maidstone Gospel Hall Trust

## Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. All transactions have been reviewed and approved by two trustees.

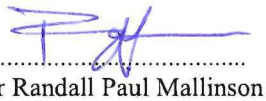
Approved by the trustees of the charity on 02-01-24 and signed on its behalf by:

.....
Mr Charles Hathorn
Trustee

.....
Mr Martin Fleck
Chairman and Trustee

.....
Mr Timothy Boyt
Trustee

.....
Mr Robert Saunderson
Trustee



.....

Mr Randall Paul Mallinson
Trustee

## Maidstone Gospel Hall Trust

## Independent Examiner's Report to the trustees of Maidstone Gospel Hall Trust

I report to the trustees on my examination of the accounts of Maidstone Gospel Hall Trust for the year ended 5 April 2023.

**Responsibilities and basis of report**

As the charity trustees of Maidstone Gospel Hall Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Basis of the Independent examiner's report**

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Maidstone Gospel Hall Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Chris Pittock- Senior Partner
Hinton Abbott Accountants
2 Kingsdown Orchard
Hyde Road
Swindon
SN2 7RR

Date: 12/12/23

## Maidstone Gospel Hall Trust

## Statement of Financial Activities for the Year Ended 5 April 2023

| | Note | Unrestricted funds Designated £ | Unrestricted funds General £ | Total 2023 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | | - | 74,484 | 74,484 |
| Total Income | | - | 74,484 | 74,484 |
| **Expenditure on:** | | | | |
| Charitable activities | | - | (81,315) | (81,315) |
| Total Expenditure | | - | (81,315) | (81,315) |
| Net expenditure | | - | (6,831) | (6,831) |
| Net movement in funds | | - | (6,831) | (6,831) |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 7,605 | 2,719,397 | 2,727,002 |
| Total funds carried forward | 6 | 7,605 | 2,712,566 | 2,720,171 |

| | Note | Unrestricted funds Designated £ | Unrestricted funds General £ | Total 2022 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | | - | 75,285 | 75,285 |
| Total Income | | - | 75,285 | 75,285 |
| **Expenditure on:** | | | | |
| Charitable activities | | (900) | (37,369) | (38,269) |
| Total Expenditure | | (900) | (37,369) | (38,269) |
| Net (expenditure)/income | | (900) | 37,916 | 37,016 |
| Net movement in funds | | (900) | 37,916 | 37,016 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 8,505 | 2,681,481 | 2,689,986 |
| Total funds carried forward | 6 | 7,605 | 2,719,397 | 2,727,002 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 and 2022 are shown in note 6.

## Maidstone Gospel Hall Trust

## (Registration number: 1161973)
## Balance Sheet as at 5 April 2023

| | Note | 2023 £ | 2022 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 4 | 1,779,995 | 1,723,879 |
| **Current assets** | | | |
| Debtors | 5 | 752,682 | 749,431 |
| Cash at bank and in hand | | 196,495 | 262,572 |
| | | 949,177 | 1,012,003 |
| **Creditors: Amounts falling due within one year** | | (3,001) | (2,880) |
| **Net current assets** | | 946,176 | 1,009,123 |
| **Total assets less current liabilities** | | 2,726,171 | 2,733,002 |
| **Creditors: Amounts falling due after more than one year** | | (6,000) | (6,000) |
| **Net assets** | | 2,720,171 | 2,727,002 |
| **Funds of the charity:** | | | |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 2,720,171 | 2,727,002 |
| **Total funds** | 6 | 2,720,171 | 2,727,002 |

The financial statements on pages 9 to 16 were approved by the trustees, and authorised for issue on 02.01.24 and signed on their behalf by:

.....
Mr Martin Fleck
Chairman and trustee

# Maidstone Gospel Hall Trust

## Notes to the Financial Statements for the Year Ended 5 April 2023

### 1 Accounting policies

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

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

**Basis of preparation**
Maidstone Gospel Hall Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Incoming Resources**
Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Maidstone Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

**Resources Expended**
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 and Support costs**
Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

**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.

**Tangible fixed assets and depreciation**
Tangible fixed assets (costing more than £250) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life.

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---|---|
| Furniture and equipments | 20% on reducing balance method |
| Land and buildings | 2% straight line |

**Fund structure**
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.

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

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

**Wages and salaries**
There are no employees (2022: none).

## 2 Donations

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Donations and legacies; | | |
| Donations | 71,354 | 71,354 |
| Gift aid reclaimed | 3,130 | 3,130 |
| **Total for 2023** | 74,484 | 74,484 |
| **Total for 2022** | 75,285 | 75,285 |

Gift Aidable donations were £12,520 (2022 : £12,740).

## 3 Resources expended

Net outgoing resources for the year include:

| | 2023 £ | 2022 £ |
|---|---|---|
| Depreciation of Furniture and Equipment | 966 | 841 |
| Gas/Electricity /Water | 13,811 | 7,260 |
| Insurance | 3,239 | 1,471 |
| Repairs & Maintenance Expense | 21,811 | 9,246 |
| Telephone & Fax | 4,248 | 1,044 |
| Office Expenses | 2,281 | 1,239 |
| Poverty Donations | 500 | - |
| Invicta Gospel Hall/Donated Services | 16,262 | 8,297 |
| Congregation Support | - | 900 |
| Cleaning | 4,672 | 1,618 |
| Water | 35 | 143 |
| Accountancy Fees | 1,920 | 4,380 |
| Legal & Professional fees | 2,190 | 1,830 |
| Sundry | 1,675 | - |
| Community Welfare | 6,600 | - |
| Depreciation of Land and Buildings | 1,105 | - |
| | 81,315 | 38,269 |

**Donated Services**
Bills paid on behalf of Invicta Gospel Hall Trust £16,261.56 (2022: £8,297.13)

## 4 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 6 April 2022 | 1,720,515 | 7,899 | 1,728,414 |
| Additions | 55,260 | 2,927 | 58,187 |
| At 5 April 2023 | 1,775,775 | 10,826 | 1,786,601 |
| **Depreciation** | | | |
| At 6 April 2022 | - | 4,535 | 4,535 |
| Revaluations | 1,105 | - | 1,105 |
| Charge for the year | - | 966 | 966 |
| At 5 April 2023 | 1,105 | 5,501 | 6,606 |
| **Net book value** | | | |
| At 5 April 2023 | 1,774,670 | 5,325 | 1,779,995 |
| At 5 April 2022 | 1,720,515 | 3,364 | 1,723,879 |

Land Registry Number for City Room Meeting Hall: K142779

## 5 Debtors

| | 2023 £ | 2022 £ |
|---|---|---|
| Prepayments | 1,439 | 1,319 |
| Other debtors | 751,243 | 748,112 |
| | 752,682 | 749,431 |

Other Debtors include £744,669 , interest free loan given to Invicta Gospel Hall Trust.

## 6 Funds

| | Balance at 6 April 2022 £ | Incoming resources £ | Resources expended £ | Balance at 5 April 2023 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| ***Unrestricted general funds*** | | | | |
| General funds | 2,719,397 | 74,484 | (81,315) | 2,712,566 |
| ***Unrestricted designated funds*** | | | | |
| Designated funds | 7,605 | - | - | 7,605 |
| **Total funds** | 2,727,002 | 74,484 | (81,315) | 2,720,171 |

**Unrestricted funds**

| | Balance at 6 April 2021 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 5 April 2022 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| General | 2,681,481 | 75,285 | (37,369) | - | 2,719,397 |
| Designated | 8,505 | - | (900) | - | 7,605 |
| **Total funds** | 2,689,986 | 75,285 | (38,269) | - | 2,727,002 |

## 7 Related party transactions

Donations received from related parties during the year were £4,440.

## 8 Volunteers

Maidstone Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The trust has no paid staff or paid Trustees.

## 9 Analysis of net assets between funds

| | Unrestricted funds | | |
|---|---|---|---|
| | General funds | Designated funds | Total funds |
| | £ | £ | £ |
| Tangible fixed assets | 1,779,995 | - | 1,779,995 |
| Current assets | 941,572 | 7,605 | 949,177 |
| Current liabilities | (3,001) | - | (3,001) |
| Creditors over 1 year | (6,000) | - | (6,000) |
| Total net assets | 2,712,566 | 7,605 | 2,720,171 |

**MAIDSTONE GOSPEL HALL TRUST**

England & Wales - Charity number 1161973

# Accounts

Charity registration number: 1161973

# Maidstone Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2022

## Maidstone Gospel Hall Trust

## Contents (continued)


| | |
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| Trustees' Report | 2 to 5 |
| Statement of Trustees' Responsibilities | 6 to 7 |
| Independent Examiner's Report | 8 |
| Statement of Financial Activities | 9 |
| Balance Sheet | 10 |
| Notes to the Financial Statements | 11 to 17 |

# Maidstone Gospel Hall Trust

## Reference and Administrative Details

| | |
|---|---|
| **Chairman** | Mr Martin Fleck |
| **Trustees** | Mr Charles Hathorn<br>Mr Martin Fleck<br>Mr Timothy Boyt<br>Mr Robert Saunderson<br>Mr Randall Paul Mallinson |
| **Charity Registration Number** | 1161973 |
| **Principal Office** | Gospel Hall<br>Heath Road<br>Linton<br>Maidstone<br>ME17 4HT |
| **Independent Examiner** | Hinton Abbott Accountants<br>2 Kingsdown Orchard<br>Hyde Road<br>Swindon<br>SN2 7RR |

# Maidstone Gospel Hall Trust

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2022.

***Structure, governance and management***

Governing document
The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

The Maidstone Gospel Hall Trust is constituted by a Deed of Trust dated 28th September 2004, amended by various Deeds and most recently by Deed of Variation dated 10th of December 2014. The Trust was registered with the Charity Commission for England and Wales on 3 June 2015 under Charity Registration Number: 1161973.

The names of the Trustees who served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022 (2020: £nil).

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

Wider network
The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The trust also maintains particular links with the Invicta Gospel Hall Trust, with which it shares members of its congregation.

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

## Objectives and activities

### Objectives and aims

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

### Public benefit

The trustees of Maidstone Gospel Hall Trust confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit. In addition to street preaching, members of the congregation provide food packs to a hostel for the homeless and made donations to Grace Trust, which gives financial support to Rapid Relief Team ( RRT is a separate charity) and many other charities. Visits were made to two former members of the fellowship, including one just widowed.

### Main Activities

The Trust provides and maintains a Gospel hall 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 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

With the commencement of lockdown restrictions in the UK the trust ceased using the gospel hall[s] It operates. During the financial year, restrictions were eased sufficiently to allow the congregation to use the gospel hall[s] for the Lord's Supper (Communion). The use of the rooms was conducted in a manner which always complied with the government guidance, and the trust intends to continue using the rooms when it is safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

### Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 400 and 450 people normally attend these occasions

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

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

### Spreading the Gospel message and the life of a Christian

The Gospel hall is 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 usually work with Rapid Relief Team (Charity Registration No 1161586) for provision of food packs for homeless.

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

We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).

We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).

The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.

Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

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

**Financial review**
Financial position
In the year ended 5 April 2022, the Trust had a modest surplus of £37,016 of incoming resources over resources expended. Total voluntary income received this year was £75,285 compared to £83,578 in the previous year.

The breakdown of funds at year end is as follows:
Unrestricted General Fund £2,719,397
Unrestricted Designated Fund £7,605

***Policy on reserves***

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. Accordingly, the Trustees have decided to adopt a policy of maintaining twelve months expenditures as reserves.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 £1,010,623 which constitutes loan of £744,000 given to Invicta Gospel Hall Trust.

## Maidstone Gospel Hall Trust

## Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 28/01/23 and signed on its behalf by:

.....
Mr Charles Hathorn
Trustee

.....
Mr Martin Fleck
Chairman and trustee

.....
Mr Timothy Boyt
Trustee

.....
Mr Robert Saunderson
Trustee

.....
Mr Randall Paul Mallinson
Trustee

## Maidstone Gospel Hall Trust

## Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. All transactions have been reviewed and approved by two trustees.

Approved by the trustees of the charity on 28/01/23 and signed on its behalf by:

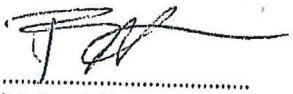
.....
Mr Charles Hathorn
Trustee

.....
Mr Martin Fleck
Chairman and Trustee

.....
Mr Timothy Boyt
Trustee

.....
Mr Robert Saunderson
Trustee

## Statement of Trustees' Responsibilities (continued)



.....

Mr Randall Paul Mallinson
Trustee

## Maidstone Gospel Hall Trust

## Independent Examiner's Report to the trustees of Maidstone Gospel Hall Trust

I report to the trustees on my examination of the accounts of Maidstone Gospel Hall Trust for the year ended 5 April 2022.

**Responsibilities and basis of report**

As the charity trustees of Maidstone Gospel Hall Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Basis of the Independent examiner's report**

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Maidstone Gospel Hall Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Chris Pittock- Senior Partner
Hinton Abbott Accountants
2 Kingsdown Orchard
Hyde Road
Swindon
SN2 7RR

Date: 01/02/23

## Maidstone Gospel Hall Trust

## Statement of Financial Activities for the Year Ended 5 April 2022

| | Note | Unrestricted funds £ | Total 2022 £ |
|---|---|---|---|
| **Income and Endowments from:** | | | |
| Donations and legacies | 2 | 75,285 | 75,285 |
| Total income | | 75,285 | 75,285 |
| **Expenditure on:** | | | |
| Charitable activities | 3 | (38,269) | (38,269) |
| Total expenditure | | (38,269) | (38,269) |
| Net income | | 37,016 | 37,016 |
| Net movement in funds | | 37,016 | 37,016 |
| **Reconciliation of funds** | | | |
| Total funds brought forward | | 2,689,986 | 2,689,986 |
| Total funds carried forward | 8 | 2,727,002 | 2,727,002 |

| | Note | Unrestricted funds £ | Total 2021 £ |
|---|---|---|---|
| **Income and Endowments from:** | | | |
| Donations and legacies | | 83,578 | 83,578 |
| Total income | | 83,578 | 83,578 |
| **Expenditure on:** | | | |
| Charitable activities | | (18,441) | (18,441) |
| Total expenditure | | (18,441) | (18,441) |
| Net income | | 65,137 | 65,137 |
| Net movement in funds | | 65,137 | 65,137 |
| **Reconciliation of funds** | | | |
| Total funds brought forward | | 2,624,849 | 2,624,849 |
| Total funds carried forward | 8 | 2,689,986 | 2,689,986 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 and 2022 are shown in note 8.

## Maidstone Gospel Hall Trust

## (Registration number: 1161973)
## Balance Sheet as at 5 April 2022

| | Note | 2022 £ | 2021 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 4 | 1,723,879 | 1,724,720 |
| **Current assets** | | | |
| Debtors | 5 | 749,431 | 899,584 |
| Cash at bank and in hand | 6 | 262,572 | 73,062 |
| | | 1,012,003 | 972,646 |
| **Creditors: Amounts falling due within one year** | | (2,880) | (1,380) |
| **Net current assets** | | 1,009,123 | 971,266 |
| **Total assets less current liabilities** | | 2,733,002 | 2,695,986 |
| **Creditors: Amounts falling due after more than one year** | | (6,000) | (6,000) |
| **Net assets** | | 2,727,002 | 2,689,986 |
| **Funds of the charity:** | | | |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 2,727,002 | 2,689,986 |
| **Total funds** | 8 | 2,727,002 | 2,689,986 |

The financial statements on pages 9 to 17 were approved by the trustees, and authorised for issue on 28-01-2023 and signed on their behalf by:

.....

Mr Martin Fleck
Chairman and trustee

## Notes to the Financial Statements for the Year Ended 5 April 2022

### 1 Accounting policies

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

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

**Basis of preparation**
Maidstone Gospel Hall Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Incoming Resources**
Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Maidstone Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

**Resources Expended**
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 and Support costs**
Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

**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.

**Tangible fixed assets and depreciation**
Tangible fixed assets (costing more than £250) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life.

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---|---|
| Furniture and equipments | 20% on reducing balance method |

**Fund structure**
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.

**Going concern**
The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability to continue as a going concern.

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

**Wages and salaries**
There are no employees (2021: none).

## 2 Donations

| | Unrestricted funds | | Total funds |
|---|---|---|---|
| | Designated £ | General £ | £ |
| Donations and legacies; | | | |
| Donations | - | 72,100 | 72,100 |
| Gift aid reclaimed | - | 3,185 | 3,185 |
| **Total for 2022** | - | 75,285 | 75,285 |
| **Total for 2021** | 9,655 | 73,923 | 83,578 |

Gift Aidable donations were £12,740 (2021 : £14,495).

## 3 Resources expended

Net outgoing resources for the year include:

| | 2022 £ | 2021 £ |
|---|---|---|
| Depreciation of fixed assets | 841 | 1,051 |
| Gas/Electricity /Water | 7,260 | (15,744) |
| Insurance | 1,471 | 1,249 |
| Repairs & Maintenance Expense | 9,246 | 3,183 |
| Telephone & Fax | 1,044 | 1,016 |
| Office Expenses | 1,239 | 443 |
| Invicta Gospel Hall/Donated Services | 8,297 | 10,539 |
| Congregation support | 900 | 10,950 |
| Cleaning | 1,618 | - |
| Water | 143 | 2,543 |
| Accountancy Fees | 4,380 | 1,380 |
| Legal & Professional fees | 1,830 | 1,830 |
| Depreciation of Fixed Assets | 841 | 1,051 |
| Total | 38,269 | 18,441 |

**Electricity Cost**

The Trust had been paying the bills on estimated basis for several years, when the meter readings were taken in FY 2020-21, there was a massive refund of £23K.

**Governance Cost**

1) Accountancy fees £4,380 (2021:£1,380)
2) Legal & Professional fess £1,830 (2021: £1,830)

**Donated Services**

1) Bills paid on behalf of Invicta Gospel Hall Trust £8,297.13 (2021:£10,539)

## 4 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 6 April 2021 | 1,720,515 | 7,899 | 1,728,414 |
| At 5 April 2022 | 1,720,515 | 7,899 | 1,728,414 |
| **Depreciation** | | | |
| At 6 April 2021 | - | 3,694 | 3,694 |
| Charge for the year | - | 841 | 841 |
| At 5 April 2022 | - | 4,535 | 4,535 |
| **Net book value** | | | |
| At 5 April 2022 | 1,720,515 | 3,364 | 1,723,879 |

| | Land and buildings £ | Furniture and equipment £ | Total £ |
|---|---|---|---|
| At 5 April 2021 | 1,720,515 | 4,205 | 1,724,720 |

Land Registry Number for City Room Meeting Hall: K142779

**5 Debtors**

| | 2022 £ | 2021 £ |
|---|---|---|
| Prepayments | 1,319 | 1,032 |
| Other debtors | 748,112 | 898,552 |
| | 749,431 | 899,584 |

Other Debtors include £744,669 , interest free loan given to Invicta Gospel Hall Trust.

## 6 Cash and cash equivalents

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Cash at bank | 262,572 | 73,062 |

## 7 Analysis of net funds

| | At 6 April 2021 | Financing cash flows | At 5 April 2022 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank and in hand | 73,062 | 189,510 | 262,572 |
| Net debt | 73,062 | 189,510 | 262,572 |

| | At 6 April 2020 | Financing cash flows | At 5 April 2021 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank and in hand | 355,496 | (282,434) | 73,062 |
| Net debt | 355,496 | (282,434) | 73,062 |

## 8 Funds

| | Balance at 6 April 2021 | Incoming resources | Resources expended | Balance at 5 April 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| ***Unrestricted general funds*** | | | | |
| General funds | 2,681,481 | 75,285 | (37,369) | 2,719,397 |
| ***Unrestricted designated funds*** | | | | |
| Designated funds | 8,505 | - | (900) | 7,605 |
| **Total funds** | 2,689,986 | 75,285 | (38,269) | 2,727,002 |

**Unrestricted funds**

| | Balance at 6 April 2020 | Incoming resources | Resources expended | Transfers | Balance at 5 April 2021 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Unrestricted funds** | | | | | |
| General | 2,624,849 | 73,923 | (7,491) | (9,800) | 2,681,481 |
| Designated | - | 9,655 | (10,950) | 9,800 | 8,505 |
| **Total funds** | 2,624,849 | 83,578 | (18,441) | - | 2,689,986 |

## 9 Related party transactions

Donations received from related parties during the year were £4,840.

## 11 Volunteers

Maidstone Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The trust has no paid staff or paid Trustees.

**11 Analysis of net assets between funds**

| | Unrestricted funds General £ | Total funds at 5 April 2022 £ |
|---|---|---|
| Tangible fixed assets | 3,364 | 3,364 |
| Current assets | 1,319 | 1,319 |
| Current liabilities | (2,880) | (2,880) |
| Total net assets | 1,803 | 1,803 |

| | Unrestricted funds General £ | Total funds at 5 April 2021 £ |
|---|---|---|
| Tangible fixed assets | (1,051) | (1,051) |
| Current assets | 64,808 | 64,808 |
| Current liabilities | 1,380 | 1,380 |
| Total net assets | 65,137 | 65,137 |

**MAIDSTONE GOSPEL HALL TRUST**

England & Wales - Charity number 1161973

# Accounts

Charity registration number: 1161973

# Maidstone Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2021

# Maidstone Gospel Hall Trust

## Contents


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| Statement of Trustees' Responsibilities | 6 to 7 |
| Independent Examiner's Report | 8 |
| Statement of Financial Activities | 9 |
| Balance Sheet | 10 |
| Notes to the Financial Statements | 11 to 15 |

## Maidstone Gospel Hall Trust

## Reference and Administrative Details

| | |
|---|---|
| **Chairman** | Mr Martin Fleck |
| **Trustees** | Mr Charles Hathorn<br>Mr Martin Fleck<br>Mr Timothy Boyt<br>Mr Robert Saunderson<br>Mr Randall Paul Mallinson |
| **Principal Office** | Gospel Hall<br>Heath Road<br>Linton<br>Maidstone<br>ME17 4HT |
| **Charity Registration Number** | 1161973 |
| **Independent Examiner** | Hinton Abbott Accountants<br>2 Kingsdown Orchard<br>Hyde Road<br>Swindon<br>SN2 7RR |

# Maidstone Gospel Hall Trust

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with the Trust Deed and applicable law.

***Structure, governance and management***

Governing document
The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

The Maidstone Gospel Hall Trust is constituted by a Deed of Trust dated 28th September 2004, amended by various Deeds and most recently by Deed of Variation dated 10th of December 2014. The Trust was registered with the Charity Commission for England and Wales on 3 June 2015 under Charity Registration Number: 1161973.

The names of the Trustees who served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2021 (2020: £nil).

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

Wider network
The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Trust paid bills amounting to £10,539 (2020: £9,735) for Invicta Gospel Hall Trust who has similar charitable objectives.

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.

# Maidstone Gospel Hall Trust

## Trustees' Report

### Objectives and activities

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

**Public benefit**
The trustees of Maidstone Gospel Hall Trust confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

**Main Activities**
The Trust provides and maintains a Gospel hall 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 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, Maidstone Gospel Hall Trust ceased using the 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.

**Meetings**
Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 400 and 450 people normally attend these occasions

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

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

**Spreading the Gospel message and the life of a Christian**
The Gospel hall is 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 usually work with Rapid Relief Team (Charity Registration No 1161586) for provision of food packs for homeless.

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

We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).

We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).

The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.

Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

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

**Financial review**
In the year ended 5 April 2021, the Trust had a modest surplus £65,137 of incoming resources over resources expended. Total voluntary income received this year was £83,578 compared to £87,280 in the previous year.

The break-down of funds at year end is as follows:
Unrestricted Genneal Fund £2,681,481
Unrestricted Designated Fund £ 8,505

***Policy on reserves***

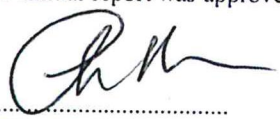
The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees. Accordingly, the Trustees have decided to adopt a policy of maintaining twelve months expenditures as reserves.The 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 £971,266 which constitutes loan of £644,668 given to Invicta Gospel Hall Trust. The Trustees are looking forward to acquire a further small hall in the near future and wants to have funds readily available for the purpose. Apart from this , the Trustees also aim to hold enough money in hand to finance a year of busy events like 2017 where £159,000 were spent and also for any unforseen emergencies which may arise.

## Maidstone Gospel Hall Trust

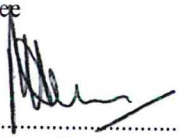
## Trustees' Report

The annual report was approved by the trustees of the charity on 29-01-2022 and signed on its behalf by:



.....

Mr Charles Hathorn
Trustee



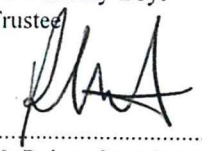
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Chairman and Trustee



.....

Mr Timothy Boyt
Trustee



.....

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Trustee

## Maidstone Gospel Hall Trust

### Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
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- 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 29-01-2022 and signed on its behalf by:

.....
Mr Charles Hathorn
Trustee

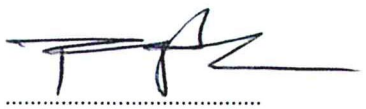
.....
Mr Martin Fleck
Chairman and Trustee

.....
Mr Timothy Boyt
Trustee

.....
Mr Robert Saunderson
Trustee

## Maidstone Gospel Hall Trust

## Statement of Trustees' Responsibilities



.....
Mr Randall Paul Mallinson
Trustee

## Maidstone Gospel Hall Trust

## Independent Examiner's Report to the trustees of Maidstone Gospel Hall Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2021 which are set out on pages 9 to 15.

**Respective responsibilities of trustees and examiner**

As the charity's trustees of Maidstone Gospel Hall Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Basis of the Independent examiner's report**

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Maidstone Gospel Hall Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Chris Pittock- Senior Partner
Hinton Abbott Accountants
2 Kingsdown Orchard
Hyde Road
Swindon
SN2 7RR

Date: 02/02/22

## Maidstone Gospel Hall Trust

## Statement of Financial Activities for the Year Ended 5 April 2021

| | Note | Unrestricted funds £ | Total 2021 £ |
|---|---|---|---|
| **Income and Endowments from:** | | | |
| Donations and legacies | 2 | 83,578 | 83,578 |
| Total income | | 83,578 | 83,578 |
| **Expenditure on:** | | | |
| Charitable activities | 3 | (18,441) | (18,441) |
| Total expenditure | | (18,441) | (18,441) |
| Net income | | 65,137 | 65,137 |
| Net movement in funds | | 65,137 | 65,137 |
| **Reconciliation of funds** | | | |
| Total funds brought forward | | 2,624,849 | 2,624,849 |
| Total funds carried forward | 7 | 2,689,986 | 2,689,986 |

| | Note | Unrestricted funds £ | Total 2020 £ |
|---|---|---|---|
| **Income and Endowments from:** | | | |
| Donations and legacies | | 87,280 | 87,280 |
| Total income | | 87,280 | 87,280 |
| **Expenditure on:** | | | |
| Charitable activities | | (52,481) | (52,481) |
| Total expenditure | | (52,481) | (52,481) |
| Net income | | 34,799 | 34,799 |
| Net movement in funds | | 34,799 | 34,799 |
| **Reconciliation of funds** | | | |
| Total funds brought forward | | 2,590,050 | 2,590,050 |
| Total funds carried forward | 7 | 2,624,849 | 2,624,849 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 and 2021 are shown in note 7.

## Maidstone Gospel Hall Trust

## (Registration number: 1161973)
## Balance Sheet as at 5 April 2021

| | Note | 2021 £ | 2020 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 4 | 1,724,720 | 1,725,771 |
| **Current assets** | | | |
| Debtors | 5 | 899,584 | 552,342 |
| Cash at bank and in hand | 6 | 73,062 | 355,496 |
| | | 972,646 | 907,838 |
| **Creditors: Amounts falling due within one year** | | (1,380) | (2,760) |
| **Net current assets** | | 971,266 | 905,078 |
| **Total assets less current liabilities** | | 2,695,986 | 2,630,849 |
| **Creditors: Amounts falling due after more than one year** | | (6,000) | (6,000) |
| **Net assets** | | 2,689,986 | 2,624,849 |
| **Funds of the charity:** | | | |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 2,689,986 | 2,624,849 |
| **Total funds** | 7 | 2,689,986 | 2,624,849 |

The financial statements on pages 9 to 15 were approved by the trustees, and authorised for issue on 29.01.2022 and signed on their behalf by:

.....

Mr Martin Fleck
Chairman and Trustee

## 1 Accounting policies

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

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

**Basis of preparation**
Maidstone Gospel Hall Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Incoming Resources**
Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Maidstone Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

**Resources Expended**
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 and Support costs**
Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

**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.

**Tangible fixed assets and depreciation**
Tangible fixed assets (costing more than £250) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life.

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---|---|
| Furniture and equipments | 20% on reducing balance method |

**Fund structure**
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.

**Going concern**
From 18th March 2020, Maidstone Gospel Hall Trust ceased using the 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.

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

**Wages and salaries**
There are no employees (2020: none).

## 2 Donations

| | Unrestricted funds | | Total |
|---|---|---|---|
| | Designated | General | funds |
| | £ | £ | £ |
| Donations and legacies; | | | |
| Congregation support | 9,655 | - | 9,655 |
| Donations | - | 70,299 | 70,299 |
| Gift aid reclaimed | - | 3,624 | 3,624 |
| **Total for 2021** | 9,655 | 73,923 | 83,578 |
| **Total for 2020** | - | 87,280 | 87,280 |

Gift Aidable donations were £14,495 (2020 : £26,035).

## 3 Resources expended

Net outgoing resources for the year include:

| | 2021 £ | 2020 £ |
|---|---|---|
| Gas/Electricity /Water | (15,744) | 16,702 |
| Insurance | 1,249 | 1,205 |
| Repairs & Maintenance Expense | 3,183 | 12,756 |
| Telephone & Fax | 1,016 | 900 |
| Office Expenses | 443 | 324 |
| Invicta Gospel Hall/Donated Services | 10,539 | 9,735 |
| Congregation support | 10,950 | - |
| Cleaning | - | 4,964 |
| Water | 2,543 | - |
| Accountancy Fees | 1,380 | 1,380 |
| Leagal & Professional fees | 1,830 | 3,201 |
| Depreciation of Fixed Assets | 1,051 | 1,314 |
| total | 18,441 | 52,481 |

**Electricity Cost**
The Trust had been paying the bills on estimated basis for several years, when the meter readings were taken in FY 2020-21, there was a massive refund of £23K.

**Governance Cost**
1) Accountancy fees £ 1,380 (2020:£1,380), include Independant Examination fees of £600.
2) Legal & Professional fess £1,830 (2021: £3,201)

**Donated Services**
1) Bills paid on behalf of Invicta Gospel Hall Trust £10,539 (2020:£9,735)

## 4 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 6 April 2020 | 1,720,515 | 7,899 | 1,728,414 |
| At 5 April 2021 | 1,720,515 | 7,899 | 1,728,414 |
| **Depreciation** | | | |
| At 6 April 2020 | - | 2,643 | 2,643 |
| Charge for the year | - | 1,051 | 1,051 |
| At 5 April 2021 | - | 3,694 | 3,694 |
| **Net book value** | | | |
| At 5 April 2021 | 1,720,515 | 4,205 | 1,724,720 |
| At 5 April 2020 | 1,720,515 | 5,256 | 1,725,771 |

Land Registry Number for City Room Meeting Hall: K142779

## 5 Debtors

| | 2021 £ | 2020 £ |
|---|---|---|
| Prepayments | 1,032 | 905 |
| Other debtors | 898,552 | 551,437 |
| | 899,584 | 552,342 |

Other Debtors include £644,669 , interest free loan given to Invicta Gospel Hall Trust and £250,000 given to East Kent Trust.

## 6 Cash and cash equivalents

| | 2021 £ | 2020 £ |
|---|---|---|
| Cash at bank | 73,062 | 355,496 |

## 7 Funds

| | Balance at 6 April 2020 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 5 April 2021 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| Unrestricted general funds | (2,624,849) | (73,923) | 7,491 | 9,800 | (2,681,481) |
| Unrestricted designated funds | - | (9,655) | 10,950 | (9,800) | (8,505) |
| **Total funds** | (2,624,849) | (83,578) | 18,441 | - | (2,689,986) |

**Unrestricted funds**

| | Balance at 6 April 2019 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 5 April 2020 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| Unrestricted general funds | (2,590,050) | (87,280) | 52,481 | 9,800 | (2,615,049) |
| Unrestricted designated funds | - | - | - | (9,800) | (9,800) |
| **Total funds** | (2,590,050) | (87,280) | 52,481 | - | (2,624,849) |

## 8 Analysis of net assets between funds

| | Unrestricted funds General funds £ | Total funds £ |
|---|---|---|
| Tangible fixed assets | 1,724,720 | 1,724,720 |
| Current assets | 972,646 | 972,646 |
| Current liabilities | (1,380) | (1,380) |
| Creditors over 1 year | (6,000) | (6,000) |
| Total net assets | 2,689,986 | 2,689,986 |

| | Unrestricted funds General £ | Total funds at 5 April 2020 £ |
|---|---|---|
| Tangible fixed assets | 1,725,771 | 1,725,771 |
| Current assets | 907,838 | 907,838 |
| Current liabilities | (2,760) | (2,760) |
| Creditors over 1 year | (6,000) | (6,000) |
| Total net assets | 2,624,849 | 2,624,849 |

## 9 Analysis of net funds

| | At 6 April 2020 £ | Financing cash flows £ | At 5 April 2021 £ |
|---|---|---|---|
| Cash at bank and in hand | 355,496 | (282,434) | 73,062 |
| Net debt | 355,496 | (282,434) | 73,062 |

| | At 6 April 2019 £ | Financing cash flows £ | At 5 April 2020 £ |
|---|---|---|---|
| Cash at bank and in hand | 316,706 | 38,790 | 355,496 |
| Net debt | 316,706 | 38,790 | 355,496 |

## 10 Related party transactions

Donations received from related parties during the year were £5,815.

## 11 Volunteers

The trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The trust has no paid staff or paid Trustees.