

Charity Registration No: 1163769

Bournemouth Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
for the year ended 5th April 2024**

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Bournemouth Gospel Hall Trust
Reference and administrative details
for the year ended 5th April 2024

Charity name: Bournemouth Gospel Hall Trust

Registered charity number: 1163769

Trustees:

Mr Reuben Aris

Mr Adrian D Pester (Chair)

Mr Raymond Silverthorne

Mr Bernard W Simpson

Mr Martin Woodfield

Treasurer: Mr Bernard W Simpson

Principal address:

151 Broadway Lane
Bournemouth
Dorset
BH8 0AD

Independent examiner:

Sandra Thurgood FCCA
Eastway Enterprise Centre
7 Paynes Park
Hitchin
Herts.
SG5 1EH

Bankers:

Lloyds Bank
Bournemouth

Bournemouth Gospel Hall Trust

Report of the trustees for the year ended 5th April 2024

The trustees present their report along with the financial statements of the Charity for the year ended 5th April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

Bournemouth Gospel Hall Trust is an unincorporated trust constituted by Deed of Trust dated 16th March 1983, most recently amended by Deed of Variation dated 19th August 2015. The Trust was registered with the Charity Commission for England and Wales on 30th September 2015 under Charity Registration Number: 1163769.

Recruitment and appointment of new trustees

The names of the Trustees who have 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 four 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 Brookfield 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 trust has the following charitable purposes:

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.

Bournemouth Gospel Hall Trust

Report of the trustees for the year ended 5th April 2024

Public benefit

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

Main activities and achievements

The Trust provides and maintains Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

In the year the Trust purchased a property at Horton Road with a view to providing a further meeting hall in the area.

Plans for future periods

The Trust plans to continue all the current activities to include searching for new gospel hall opportunities more suited to the needs of the congregation.

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) and Gospel preachings. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 40 and 200 people normally attend these occasions.

Prayers meetings are held each week when we pray for all men and those in authority according to 1 Timothy 2 verses 1 and 2.

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

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

Spreading the Gospel message and the life of a Christian

The Gospel halls are a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Members of the congregation participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

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:

1. 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)

Objectives and activities

Spreading the Gospel message and the life of a Christian contd.

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).
3. 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).
4. 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.
5. 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 and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift aid is also claimed on relevant gifts.

Financial review

Financial position

In the year ended 5th April 2024 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £ 265,129 and £ 22,147 in the previous year.

The surplus was high this year due to Brookfield Gospel Hall Trust funding, on the trusts' behalf, , payment for the new hall.

All funds held were unrestricted funds.

Interest free loans were secured during the year to fund the purchase of a new property.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves. 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 £ Nil. Any shortfall is met by Brookfield Gospel Hall Trust.

Statement of trustees' responsibilities

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

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

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP (FRS 102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) 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 trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

Adrian D Pester

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bournemouth Gospel Hall Trust on the financial statements for the year ended 5th April 2024 set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

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 the 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Name: Sandra Thurgood FCCA

Eastway Enterprise Centre, 7 Paynes Park, Hitchin, Herts., SG5 1EH

Bournemouth Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2024

	NOTES	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming and endowments from:					
Donations and legacies:					
Collections		-	-	-	-
Contributions from the congregation		-	-	-	-
Gift Aid donations		-	-	-	-
Other donations		-	-	-	-
Income tax refunds		-	-	-	-
Donated services	4.	265,129	-	265,129	22,147
Payroll giving		-	-	-	-
Grants received	5.	-	-	-	-
Legacies received		-	-	-	-
Investment income and interest					
Bank interest		738	-	738	-
Other income					
Sundry		-	-	-	-
Total		265,867	-	265,867	22,147
Expenditure on:					
Charitable activities					
Running of meeting halls	7.	44,937	-	44,937	31,622
Wider community outreach		-	-	-	-
Cost of donated services	4.	-	-	-	-
Transfers to trusts with congruent objectives	6.	2,660	-	2,660	400
Other costs		-	-	-	-
Governance					
Computer costs		-	-	-	-
Legal & professional costs		-	-	-	35
Independent Examiner's fee		774	-	774	960
Bank charges		-	-	-	-
Other					
Profit/Loss on sale of assets		-	-	-	-
Total		48,371	-	48,371	33,017
Net income/(expenditure)		217,496	-	217,496	- 10,870
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Net movement in funds		217,496	-	217,496	- 10,870
Reconciliation of funds					
Funds at 6th April 2023		1,520,253	-	1,520,253	1,531,123
Total funds at 5th April 2024	9.	1,737,749	-	1,737,749	1,520,253

The notes on pages 9 to 13 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Bournemouth Gospel Hall Trust
Balance sheet
As at 5th April 2024

	NOTES	£	2024	£	£	2023	£
Fixed assets							
Tangible fixed assets	8.			2,112,946			1,521,425
				<u>2,112,946</u>			<u>1,521,425</u>
Current assets							
Debtors:							
Prepayments & accrued income			3,051			1,004	
Cash at bank and in hand			<u>430</u>			<u>430</u>	
			3,481			1,434	
Current liabilities							
Creditors: amounts falling due within one year:							
Other creditors and loans			-			-	
Accruals and deferred income			<u>3,678</u>			<u>2,606</u>	
			3,678			2,606	
Net current assets			-	197		-	1,172
Total assets less current liabilities				<u>2,112,749</u>			<u>1,520,253</u>
Creditors: amounts falling due after more than one year				<u>375,000</u>			<u>-</u>
Net assets			£	<u>1,737,749</u>		£	<u>1,520,253</u>
Funds							
Unrestricted funds				<u>1,737,749</u>			<u>1,520,253</u>
Restricted funds				-			-
Total Funds	10.		£	<u>1,737,749</u>		£	<u>1,520,253</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Bournemouth Gospel Hall Trust on / / and signed on their behalf by

Adrian D Pester
Trustee

The notes on pages 9 to 13 form part of these financial statements

1. Accounting policies

1.1 Basis of financial statements

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

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

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

1.2 Income

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

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

Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. As there are no staff or offices the Trustees have agreed to allocate all such costs to Governance costs.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £150) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Building refurbishments	2% - Straight line method
Fixtures and Equipment	10%- Straight line method

1.6 Taxation

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

1.7 Funds

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

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

1.8 Preparation of consolidated financial statements

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

1.9 Going concern

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

1. Accounting policies contd.

1.10 Significant estimates and judgements

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

2. Trustees' remuneration and expenses

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

3. Wages and salaries

There are no employees (2023: none).

4. Donated services

Income	2024 £	2023 £
Brookfield Gospel Hall Trust	265,129	22,147
	<hr/>	<hr/>
	265,129	22,147

Expenditure	2024 £	2023 £
	-	-
	<hr/>	<hr/>
	-	-

5. Grants received

	2024 £	2023 £
Sandbourne Gospel Hall Trust	-	750,000
	<hr/>	<hr/>
	-	750,000

6. Transfers to trusts with congruent objectives

	£	£
Brookfield Gospel Hall Trust	2,660	9,520
	<hr/>	<hr/>
	2,660	9,520

7. Resources expended

Running of meeting halls

	Meeting rooms £	Other charitable activities £	2024 £	2023 £
Repairs and maintenance of plant and buildings	3,324	-	3,324	6,212
Grounds maintenance	3,459	-	3,459	3,089
Maintenance- Recording equipment	-	-	-	-
Light and heat	12,075	-	12,075	9,220
Rates	1,415	-	1,415	-
Water rates	154	-	154	226
Telephone & broadband at hall(s)	903	-	903	735
Insurance- Public liability	2,540	-	2,540	1,428
Cleaning	-	-	-	220
Legal and professional	10,046	-	10,046	- 400
Sundry	128	-	128	-
Depreciation- Freehold property	10,893	-	10,893	10,892
Depreciation- Equipment	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	44,937	-	44,937	31,622

8. Tangible fixed assets

	Freehold Property* and Refurbishment £	Equipment £	Total £
Cost			
At 6th April 2023	1,577,597	-	1,577,597
Disposals	-	-	-
Additions	602,414	-	602,414
At 5th April 2024	2,180,011	-	2,180,011
Depreciation			
At 6th April 2023	56,172	-	56,172
Disposals	-	-	-
Charge for the year	10,893	-	10,893
At 5th April 2024	67,065	-	67,065
Net Book Value			
At 5th April 2024	2,112,946	-	2,112,946
At 6th April 2023	1,521,425	-	1,521,425

* Land Registry title numbers are; DT290561, DT432429, DT56453, DT128545 and DT106422

9. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
9.1 Current year			
Tangible fixed assets	2,112,946	-	2,112,946
Current assets	3,481	-	3,481
Current liabilities	3,678	-	3,678
Long term liabilities	375,000	-	375,000
Total funds	1,737,749	-	1,737,749
9.2 Prior year			
Tangible fixed assets	1,521,425	-	1,521,425
Currents assets	1,434	-	1,434
Current liabilities	2,606	-	2,606
Long term liabilities	-	-	-
Total funds	1,520,253	-	1,520,253

10. Movement in funds

10.1 Current year

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2024 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Unrestricted funds	1,520,253	265,867	48,371	-	1,737,749
Total funds	<u>1,520,253</u>	<u>265,867</u>	<u>48,371</u>	<u>-</u>	<u>1,737,749</u>

10.2 Prior year

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2023 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Unrestricted funds	1,531,123	22,147	33,017	-	1,520,253
Total funds	<u>1,531,123</u>	<u>22,147</u>	<u>33,017</u>	<u>-</u>	<u>1,520,253</u>

11. Transactions with related parties

The Trust purchased goods from Tower Supplies Limited of which trustee; Bernard Simpson is an employee for £0; in the year ended 5th April 2024 (2023 £ 220.03).

12. Volunteers

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

13. Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Incoming resources			
Collections	-	-	-
Contributions from the congregation	-	-	-
Gift Aid donations	-	-	-
Other donations	-	-	-
Income tax refunds	-	-	-
Donated services	22,147	-	22,147
Payroll giving	-	-	-
Grants received	-	-	-
Legacies received	-	-	-
Investment income and interest			
Bank interest	-	-	-
Other income			
Total	22,147	-	22,147
Expenditure on:			
Charitable activities			
Running of meeting halls	31,622	-	31,622
Wider community outreach	-	-	-
Cost of donated services	-	-	-
Transfers to trusts with congruent objectives	400	-	400
Other costs	-	-	-
Governance			
Computer costs	-	-	-
Legal & professional costs	35	-	35
Independent Examiner's fee	960	-	960
Bank charges	-	-	-
Other			
Profit/Loss on sale of assets	-	-	-
Total	33,017	-	33,017
Net income/(expenditure)	- 10,870	-	- 10,870
Gains/(losses) on revaluation of fixed assets	-	-	-
Net movement in funds	- 10,870	-	- 10,870
Reconciliation of funds			
Total funds brought forward	1,531,123	-	1,531,123
Total funds carried forward	1,520,253	-	1,520,253

Charity Registration No: 1163769

Bournemouth Gospel Hall Trust

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Mr Raymond Silverthorne

Mr Bernard W Simpson

Mr Martin Woodfield

Treasurer: Mr Bernard W Simpson

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151 Broadway Lane
Bournemouth
Dorset
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Independent examiner:

Sandra Thurgood FCCA
Eastway Enterprise Centre
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Bournemouth Gospel Hall Trust

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Recruitment and appointment of new trustees

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The Trust operates four 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 Brookfield Gospel Hall Trust, with which it shares members of its congregation.

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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.

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Bournemouth Gospel Hall Trust

Report of the trustees for the year ended 5th April 2024

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Main activities and achievements

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

Spreading the Gospel message and the life of a Christian

The Gospel halls are a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Members of the congregation participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

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:

1. 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)

Objectives and activities

Spreading the Gospel message and the life of a Christian contd.

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).
3. 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).
4. 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.
5. 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 and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift aid is also claimed on relevant gifts.

Financial review

Financial position

In the year ended 5th April 2024 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £ 265,129 and £ 22,147 in the previous year.

The surplus was high this year due to Brookfield Gospel Hall Trust funding, on the trusts' behalf, , payment for the new hall.

All funds held were unrestricted funds.

Interest free loans were secured during the year to fund the purchase of a new property.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves. 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 £ Nil. Any shortfall is met by Brookfield Gospel Hall Trust.

Statement of trustees' responsibilities

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

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

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charity SORP (FRS 102);
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) 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 trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the board:

Adrian D Pester

Date

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bournemouth Gospel Hall Trust on the financial statements for the year ended 5th April 2024 set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

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 the 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Name: Sandra Thurgood FCCA

Eastway Enterprise Centre, 7 Paynes Park, Hitchin, Herts., SG5 1EH

Bournemouth Gospel Hall Trust
Statement of financial activities
(including income and expenditure account)
for the year ended 5th April 2024

	NOTES	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming and endowments from:					
Donations and legacies:					
Collections		-	-	-	-
Contributions from the congregation		-	-	-	-
Gift Aid donations		-	-	-	-
Other donations		-	-	-	-
Income tax refunds		-	-	-	-
Donated services	4.	265,129	-	265,129	22,147
Payroll giving		-	-	-	-
Grants received	5.	-	-	-	-
Legacies received		-	-	-	-
Investment income and interest					
Bank interest		738	-	738	-
Other income					
Sundry		-	-	-	-
Total		265,867	-	265,867	22,147
Expenditure on:					
Charitable activities					
Running of meeting halls	7.	44,937	-	44,937	31,622
Wider community outreach		-	-	-	-
Cost of donated services	4.	-	-	-	-
Transfers to trusts with congruent objectives	6.	2,660	-	2,660	400
Other costs		-	-	-	-
Governance					
Computer costs		-	-	-	-
Legal & professional costs		-	-	-	35
Independent Examiner's fee		774	-	774	960
Bank charges		-	-	-	-
Other					
Profit/Loss on sale of assets		-	-	-	-
Total		48,371	-	48,371	33,017
Net income/(expenditure)		217,496	-	217,496	- 10,870
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Net movement in funds		217,496	-	217,496	- 10,870
Reconciliation of funds					
Funds at 6th April 2023		1,520,253	-	1,520,253	1,531,123
Total funds at 5th April 2024	9.	1,737,749	-	1,737,749	1,520,253

The notes on pages 9 to 13 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Bournemouth Gospel Hall Trust
Balance sheet
As at 5th April 2024

	NOTES	£	2024	£	£	2023	£
Fixed assets							
Tangible fixed assets	8.			2,112,946			1,521,425
				<u>2,112,946</u>			<u>1,521,425</u>
Current assets							
Debtors:							
Prepayments & accrued income			3,051			1,004	
Cash at bank and in hand			<u>430</u>			<u>430</u>	
			3,481			1,434	
Current liabilities							
Creditors: amounts falling due within one year:							
Other creditors and loans			-			-	
Accruals and deferred income			<u>3,678</u>			<u>2,606</u>	
			3,678			2,606	
Net current assets			-	197		-	1,172
Total assets less current liabilities				<u>2,112,749</u>			<u>1,520,253</u>
Creditors: amounts falling due after more than one year				<u>375,000</u>			<u>-</u>
Net assets			£	<u>1,737,749</u>		£	<u>1,520,253</u>
Funds							
Unrestricted funds				<u>1,737,749</u>			<u>1,520,253</u>
Restricted funds				-			-
Total Funds	10.		£	<u>1,737,749</u>		£	<u>1,520,253</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Bournemouth Gospel Hall Trust on / / and signed on their behalf by

Adrian D Pester
Trustee

The notes on pages 9 to 13 form part of these financial statements

1. Accounting policies

1.1 Basis of financial statements

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

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

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

1.2 Income

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

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

Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. As there are no staff or offices the Trustees have agreed to allocate all such costs to Governance costs.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £150) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Building refurbishments	2% - Straight line method
Fixtures and Equipment	10%- Straight line method

1.6 Taxation

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

1.7 Funds

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

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

1.8 Preparation of consolidated financial statements

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

1.9 Going concern

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

1. Accounting policies contd.

1.10 Significant estimates and judgements

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

2. Trustees' remuneration and expenses

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

3. Wages and salaries

There are no employees (2023: none).

4. Donated services

Income	2024 £	2023 £
Brookfield Gospel Hall Trust	265,129	22,147
	<hr/> 265,129	<hr/> 22,147

Expenditure	2024 £	2023 £
	-	-
	<hr/> -	<hr/> -

5. Grants received

	2024 £	2023 £
Sandbourne Gospel Hall Trust	-	750,000
	<hr/> -	<hr/> 750,000

6. Transfers to trusts with congruent objectives

	£	£
Brookfield Gospel Hall Trust	2,660	9,520
	<hr/> 2,660	<hr/> 9,520

7. Resources expended

Running of meeting halls

	Meeting rooms £	Other charitable activities £	2024 £	2023 £
Repairs and maintenance of plant and buildings	3,324	-	3,324	6,212
Grounds maintenance	3,459	-	3,459	3,089
Maintenance- Recording equipment	-	-	-	-
Light and heat	12,075	-	12,075	9,220
Rates	1,415	-	1,415	-
Water rates	154	-	154	226
Telephone & broadband at hall(s)	903	-	903	735
Insurance- Public liability	2,540	-	2,540	1,428
Cleaning	-	-	-	220
Legal and professional	10,046	-	10,046	- 400
Sundry	128	-	128	-
Depreciation- Freehold property	10,893	-	10,893	10,892
Depreciation- Equipment	-	-	-	-
	<hr/> 44,937	<hr/> -	<hr/> 44,937	<hr/> 31,622

8. Tangible fixed assets

	Freehold Property* and Refurbishment £	Equipment £	Total £
Cost			
At 6th April 2023	1,577,597	-	1,577,597
Disposals	-	-	-
Additions	602,414	-	602,414
At 5th April 2024	2,180,011	-	2,180,011
Depreciation			
At 6th April 2023	56,172	-	56,172
Disposals	-	-	-
Charge for the year	10,893	-	10,893
At 5th April 2024	67,065	-	67,065
Net Book Value			
At 5th April 2024	2,112,946	-	2,112,946
At 6th April 2023	1,521,425	-	1,521,425

* Land Registry title numbers are; DT290561, DT432429, DT56453, DT128545 and DT106422

9. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
9.1 Current year			
Tangible fixed assets	2,112,946	-	2,112,946
Current assets	3,481	-	3,481
Current liabilities	3,678	-	3,678
Long term liabilities	375,000	-	375,000
Total funds	1,737,749	-	1,737,749
9.2 Prior year			
Tangible fixed assets	1,521,425	-	1,521,425
Currents assets	1,434	-	1,434
Current liabilities	2,606	-	2,606
Long term liabilities	-	-	-
Total funds	1,520,253	-	1,520,253

10. Movement in funds

10.1 Current year

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2024 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Unrestricted funds	1,520,253	265,867	48,371	-	1,737,749
Total funds	<u>1,520,253</u>	<u>265,867</u>	<u>48,371</u>	<u>-</u>	<u>1,737,749</u>

10.2 Prior year

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Realised/ unrealised gain and losses £	Balance at 5 April 2023 £
Restricted funds					
Fund	-	-	-	-	-
	-	-	-	-	-
Unrestricted funds	1,531,123	22,147	33,017	-	1,520,253
Total funds	<u>1,531,123</u>	<u>22,147</u>	<u>33,017</u>	<u>-</u>	<u>1,520,253</u>

11. Transactions with related parties

The Trust purchased goods from Tower Supplies Limited of which trustee; Bernard Simpson is an employee for £0; in the year ended 5th April 2024 (2023 £ 220.03).

12. Volunteers

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

13. Full comparison of Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Incoming resources			
Collections	-	-	-
Contributions from the congregation	-	-	-
Gift Aid donations	-	-	-
Other donations	-	-	-
Income tax refunds	-	-	-
Donated services	22,147	-	22,147
Payroll giving	-	-	-
Grants received	-	-	-
Legacies received	-	-	-
Investment income and interest			
Bank interest	-	-	-
Other income			
Total	22,147	-	22,147
Expenditure on:			
Charitable activities			
Running of meeting halls	31,622	-	31,622
Wider community outreach	-	-	-
Cost of donated services	-	-	-
Transfers to trusts with congruent objectives	400	-	400
Other costs	-	-	-
Governance			
Computer costs	-	-	-
Legal & professional costs	35	-	35
Independent Examiner's fee	960	-	960
Bank charges	-	-	-
Other			
Profit/Loss on sale of assets	-	-	-
Total	33,017	-	33,017
Net income/(expenditure)	- 10,870	-	- 10,870
Gains/(losses) on revaluation of fixed assets	-	-	-
Net movement in funds	- 10,870	-	- 10,870
Reconciliation of funds			
Total funds brought forward	1,531,123	-	1,531,123
Total funds carried forward	1,520,253	-	1,520,253

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

Report to the trustees of Bournemouth Gospel Hall Trust on the financial statements for the year ended 5th April 2024 set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

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Basis of independent examiner's statement

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:

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2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Name: Sandra Thurgood FCCA

20th December 2024

Eastway Enterprise Centre, 7 Paynes Park, Hitchin, Herts., SG5 1EH