

Charity Registration No: 1171034

Whitmore Way Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2021**

T B Tax Services
Bridge House
Pattenden Lane
Marden
Kent
TN12 9Q

Whitmore Way Gospel Hall Trust

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Whitmore Way Gospel Hall Trust**Reference and Administrative Details
For the year ended 5 April 2021**

Charity name	Whitmore Way Gospel Hall Trust
Registered charity number	1171034
Trustees	Roger Gilbert (Chair) Derek Gurr Neil Hewison Scott Andrews Ivan Holding
Treasurer	Neil Hewison
Principal address	Gospel Hall Whitmore Way Horley Surrey RH6 8HE
Independent examiner	Simon Bell T B Tax Services Accountants Bridge House Pattenden Lane Marden Kent TN12 9QJ
Accountant	T B Tax Services Accountants Bridge House Pattenden Lane Marden Kent TN12 9QJ

Whitmore Way Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2021

The Trustees present their report along 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 12 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 Charity is an unincorporated trust constituted by a Deed of Trust dated 9 November 1990, most recently amended by Deed of Variation dated 13 August 2014. The Trust was registered with the Charity Commission for England and Wales on 9 January 2017 under Charity Registration Number: 1171034.

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 3. 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 a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. 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 other Gospel Hall Trusts, and during the year the Charity paid expenses on behalf of those Charities, as shown in the donated services note.

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.

Whitmore Way Gospel Hall Trust

Report of the Trustees (Cont'd) For the year ended 5 April 2021

Main activities and achievements

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 Trust has continued to engage with the congregation and visitors and encouraging good works by them which benefit the wider community, as described below.

The Trust donated a defibrillator to the Horley Town council which was installed at 'The Bull' in Horley Row.

Members of the congregation also assisted another charity, the Rapid Relief Team, in the following:

12/03/2021 Crawley Ibis Hotel Fire – Responded to a fire within the hotel

Family Food Box Donations (again through Rapid Relief Team, which are all Whitmore Way Gospel Hall Trust volunteers):

27/07/2020	Horsham District Foodbank	34 boxes
27/07/2020	Sussex Police	20 boxes
26/08/2020	Horsham Matters	24 boxes
19/11/2020	Horsham Salvation Army Worship & Community Centre	30 boxes
15/02/2021	Horsham Matters	19 boxes
15/02/2021	Littlehaven Infant School	15 boxes
15/02/2021	Kingsley Primary School	15 boxes
01/03/2021	Sussex Police	98 boxes
01/03/2021	Horsham Matters	245 boxes

The RRT Family Food Box contains a variety of non-perishable, long-life foods selected in line with the NHS Eatwell Guide. The Family Food Box is designed to feed a family of up to four for a day or two, at least.

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, the Trust ceased using the gospel hall 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 hall include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 300 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.

Whitmore Way Gospel Hall Trust

Report of the Trustees (Cont'd) For the year ended 5 April 2021

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 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.

Spreading the Gospel message and the life of a Christian

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 2021, the Trust had a small surplus of incoming resources over resources expended. There was also a gain on revaluation on the Gospel Hall which is now shown at market value following a professional valuation.

Total voluntary income received this year was £76771 (2020: £47897).

Whitmore Way Gospel Hall Trust**Report of the Trustees (Cont'd)
For the year ended 5 April 2021**

During the year a loan was repaid to the Trust, and some temporary loans were taken out to assist with the purchase of a new hall which took place after the year end.

All funds held were unrestricted funds.

Reserves policy

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

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.

Unrestricted reserves at the year-end were £575637 (2020: £264232).

Statement of Trustees' responsibilities

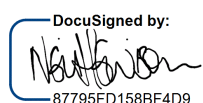
The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed require 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, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 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:

DocuSigned by:

 87795FD158BF4D9...

Neil Hewison

Trustee

9/27/2021

Whitmore Way Gospel Hall Trust

Independent Examiner's report to the Trustees For the year ended 5 April 2021

I report to the trustees on my examination of the accounts of Whitmore Way Gospel Hall Trust for the year ending 5 April 2021.

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').

BASIS OF THE INDEPENDENT EXAMINERS 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 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 statement 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.

DocuSigned by:

.....BB7F736B5F08A07.....
T B Tax Services

9/21/2021

Bridge House
Pattenden Lane
Marden
Kent
TN12 9QJ

Whitmore Way Gospel Hall Trust**Statement of Financial Activities
For the year ended 5 April 2021**

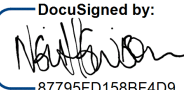
	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:						
<i>Donations and legacies:</i>						
Collections		26939	0	0	26939	47897
Contributions from the congregation		17651	32181	0	49832	0
Gift Aid donations		0	0	0	0	0
Income tax refunds		0	0	0	0	0
Donated services		0	0	0	0	0
Payroll giving		0	0	0	0	0
Grants from other Trusts		0	0	0	0	0
<i>Investments</i>						
Bank interest		4	0	0	4	18
<i>Other</i>		0	0		0	0
Total		44594	32181	0	76775	47915
Expenditure on:						
<i>Charitable activities</i>						
Running meeting rooms		31505	0	0	31505	40432
Other charitable activities		2082	27600	0	29682	590
Cost of donated services	4	14495	0	0	14495	219885
Total	5	48082	27600	0	75682	260907
Net income/(expenditure)		(3488)	4581	0	1093	(212992)
Gains/(losses) on revaluations		412416	0	0	412416	0
Net movement in funds		408928	4581	0	413509	(212992)
Reconciliation of funds						
Total funds brought forward		1913068	0	0	1913068	2126060
Total funds carried forward		2321996	4581	0	2326577	1913068

The notes on pages 12 to 16 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Whitmore Way Gospel Hall Trust**Balance Sheet****For the year ended 5 April 2021**

	Notes	2021 £	2020 £
Fixed assets			
Intangible assets		0	0
Tangible fixed assets	6	<u>2300940</u>	<u>1888836</u>
		2300940	1888836
Current assets			
Debtors:			
Loans	7	0	200000
Prepayments and accrued income		0	0
Cash at bank and in hand		<u>576717</u>	<u>65312</u>
		576717	265312
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		0	0
Accruals and deferred income		(1080)	(1080)
Loans		<u>0</u>	<u>0</u>
Net current assets		575637	264232
Total assets less current liabilities		<u>2876577</u>	<u>2153068</u>
Creditors: amounts falling due after more than one year:			
Loans	7	(550000)	(240000)
Net assets		<u>2326577</u>	<u>1913068</u>
Funds			
Unrestricted income fund		2326577	1913068
Restricted funds		0	0
Total charity funds	8	<u>2326577</u>	<u>1913068</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Whitmore Way Gospel Hall Trust on 9/27/2021 and signed on their behalf by

DocuSigned by:

 87795FD158BF4D9...
 Neil Hewison
 Trustee

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

Whitmore Way Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2021

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 Whitmore Way Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts. Investment income is accounted for on a receivable basis.

1.3 Expenditure

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

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

1.4 Governance and support costs

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

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £1000) 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:

Fixtures and Fittings	25% reducing balance
Buildings	Not depreciated as the Trustees consider the residual value of the buildings to be no less than the cost at which the residential buildings are held

Whitmore Way Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2021

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. 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.

From 18th March 2021, the 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.

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 (2020: None).

3. Wages and salaries

There are no employees (2020: none).

Whitmore Way Gospel Hall Trust**Notes to the Financial Statements
For the year ended 5 April 2021****4. Donated Services**

	2021	2020
	£	£
Redhill & Horley Gospel Hall Trust	9055	168185
Redhill & Reigate Gospel Hall Trust	0	96
Horsham (South) Gospel Hall Trust	2450	10746
Hart Road Trust	0	96
Horsham Gospel Hall Trust	2990	40762
	<u>14495</u>	<u>219885</u>

5. Resources expended

Current Year	Meeting rooms	Other charitable activities	2021
	£	£	£
Direct costs:			
Insurance	1128	0	1128
Repairs & Maintenance	12292	0	12292
Utilities	8512	0	8512
Donations	0	27600	27600
Activity costs	0	2082	2082
Legal fees	8060	0	8060
Depreciation	313	0	313
Governance costs	<u>1200</u>	<u>0</u>	<u>1200</u>
	31505	29682	61187
Donated services (see note)		14495	14495
	<u>31505</u>	<u>44177</u>	<u>75682</u>
Prior Year	Meeting rooms	Other charitable activities	2020
	£	£	£
Direct costs:			
Insurance	1207	0	1207
Repairs & Maintenance	21526	0	21526
IT Expenses	675	0	675
Utilities	14087	0	14087
Activity costs	0	590	590
Legal fees	1319	0	1319
Depreciation	418	0	418
Governance costs	<u>1200</u>	<u>0</u>	<u>1200</u>
	40432	590	41022
Donated services (see note)		219885	219885
	<u>40432</u>	<u>220475</u>	<u>260907</u>

Governance costs include £1080 (2020: £1080) in respect of independent examiner's fees.

Whitmore Way Gospel Hall Trust**Notes to the Financial Statements
For the year ended 5 April 2021****6. Fixed assets**

	Whitmore Way	Equipment	Total
Cost			
B/f at 06/04/2020	1887584	5279	1892863
Revaluation	412416	0	412416
Additions	0	0	0
At 5 April 2021	2300000	5279	2305279
Depreciation			
B/f at 06/04/2020	0	4026	4026
Charge for the year	0	313	313
Impairment	0	0	0
Disposals	0	0	0
At 5 April 2021	0	4339	4339
Net book value			
At 5 April 2021	2300000	940	2300940
At 5 April 2020	1887584	1253	1888837
Property details: Whitmore Way	Cost £ 1,800,000	Title SY616330	

7. Loans**7.1 Loans out**

	2021	2020
	£	£
Loan to Manor Gospel Trust	0	200000
TOTAL	0	200000

The loan is interest free and there is no connection between the Trustees of Manor Gospel Trust and Whitmore Way Gospel Hall Trust.

7.2 Loans in

	2021	2020
	£	£
Loan from Hart Road Trust	240000	240000
Private loans	310000	0
TOTAL	550000	240000

Whitmore Way Gospel Hall Trust**Notes to the Financial Statements
For the year ended 5 April 2021****8. Analysis of net assets between funds****8.1 Current year**

	Unrestricted funds £	Designated funds	Restricted funds £	Total £
Fixed assets	2300940	0	0	2300940
Current assets	572136	4581	0	576717
Current liabilities	(1080)	0	0	(1080)
Long term liabilities	(550000)	0	0	(550000)
Total funds	2321996	4581	0	2326577

8.2 Prior year

	Unrestricted funds £		Restricted funds £	Total £
Fixed assets	1888836	0	0	1888836
Current assets	265312	0	0	265312
Current liabilities	(1080)	0	0	(1080)
Long term liabilities	(240000)	0	0	(240000)
Total funds	1913068	0	0	1913068

9. Movement in funds**9.1 Current year**

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2021 £
Restricted funds	0	0	0	0	0
Designated funds	0	32181	(27600)	0	4581
Unrestricted funds	1913068	44594	(48082)	412416	2321996
Total funds	1913068	76775	(75682)	412416	2326577

Whitmore Way Gospel Hall Trust**Notes to the Financial Statements
For the year ended 5 April 2021****9.2** *Prior year*

	Balance at 6 April 2019	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2020
	£	£	£	£	£
Restricted funds	0	0	0	0	0
Designated funds	0	0	0	0	0
Unrestricted funds	2126060	47915	(260907)	0	1913068
Total funds	2126060	47915	(260907)	0	1913068

10. Transactions with related parties

During the year there was a loan received from the Hart Road Trust, and Roger Gilbert (Trustee) is connected to a Trustee of the Hart Road Trust. The loan is interest free.

There were interest free loans received during the year totalling £30000 from persons connected to the Trustees.

11. Volunteers

Whitmore Way 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.