

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

NUNTHORPE GOSPEL HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Evershed (Treasurer) S Evershed (Chair) C Culmer
Charity number	1196847
Registered office	High View 115A Ormesby Bank Middlesbrough United Kingdom TS7 9HL
Independent examiner	Azets Bede House Belmont Business Park DURHAM United Kingdom DH1 1TW

NUNTHORPE GOSPEL HALL TRUST

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NUNTHORPE GOSPEL HALL TRUST

TRUSTEES REPORT

FOR THE YEAR ENDED 5 APRIL 2023

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

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

Objectives and activities

The Trust has the following charitable purposes:

1. 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") whose core doctrine and whose proper practices in furtherance of some of the aspects of that core doctrine ("Faith in Practice") is summarised in the two Schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 10 January 2015
1. Any other charitable purposes connected with Brethren

Main 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 Brethren can be found on their website - www.plymouthbrethrenchristianchurch.org.

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Meetings are held every day in one or more of the gospel halls

Spreading the Gospel Message

The Gospel Hall is a base from which a large number of preachers operate to spread the Christian gospel, in word and deed. Gospel tracts are provided free of charge by the Trust to such preachers. Many of them also preach the Christian gospel on the streets of Nunthorpe most weeks of the year.

In addition to street preaching, the trust also keeps in contact with prison chaplains to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

Visitors

The services and meetings are attended by the regular congregation and many of the services are open to other visitors who are properly disposed. The notice board outside the Hall welcomes visitors and displays times of Gospel Preachings along with a telephone number for those seeking further information or help. Gospel Tracts, which are distributed daily, also display this information.

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

Public benefit

The trustees of Nunthorpe 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.

NUNTHORPE GOSPEL HALL TRUST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

The life of a Christian

The following points are an extract from Schedule 1 of the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to public benefit;

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)
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).
1. 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).
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.
1. 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.

Achievements and performance

The normal activities of the Trust were maintained throughout the year. All of the Gospel Halls under the control of the Trust were used throughout the year to further its charitable objectives.

The congregation is kept regularly informed as to particular needs for funds, and other relevant matters.

Financial review

In the year ended 5 April 2023 the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £439,606 compared to £7,371 in the previous year. This is due to a one off donation, received from Thornfield Gospel Hall Trust totalling £439,606.

As at 5 April 2023 free reserves amounted to £431,277 (2022: deficit £627), post year end this has reduced as a result of the purchase of property.

All funds held were unrestricted funds.

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. 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.

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.

Structure, governance and management

The charity was registered with the charity commission on 30th November 2021 under charity registration number 1196847. The charity is controlled by a deed of trust most recently amended on 12th August 2014 and constitutes an unincorporated charity.

NUNTHORPE GOSPEL HALL TRUST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

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

S Evershed (Treasurer)

S Evershed (Chair)

C Culmer

The Trustees who have served during the year and since the year end are set out above. 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).

Trustees are selected according to their experience in specialised fields and are expected to use that experience in furthering the objects of the charity. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Charity Deed.

Wider network

The Trustees maintain informal links with Trustees of similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. In particular the charity has strong links with Thornfield Gospel Hall Trust.

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.

The trustees report was approved by the Board of Trustees.



S Evershed (Treasurer)

Trustee

Dated: 31 January 2024

NUNTHORPE GOSPEL HALL TRUST

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 5 APRIL 2023

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NUNTHORPE GOSPEL HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NUNTHORPE GOSPEL HALL TRUST

I report to the trustees on my examination of the financial statements of Nunthorpe Gospel Hall Trust (the trust) for the year ended 5 April 2023.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

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

- 1 accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Kathryn Morris FCCA

Azets

Bede House
Belmont Business Park
DURHAM
DH1 1TW
United Kingdom

Dated: 31 January 2024

NUNTHORPE GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Donations and legacies	2	439,606	7,371
<u>Expenditure on:</u>			
Charitable activities	3	20,139	19,912
Net income/(expenditure) for the year/ Net movement in funds		419,467	(12,541)
Fund balances at 6 April 2022		507,878	520,419
Fund balances at 5 April 2023		927,345	507,878

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

All income and expenditure derive from continuing activities.

NUNTHORPE GOSPEL HALL TRUST

BALANCE SHEET

AS AT 5 APRIL 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	7		496,068		508,505
Current assets					
Debtors	8	431,380		-	
Cash at bank and in hand		677		57	
		<u>432,057</u>		<u>57</u>	
Creditors: amounts falling due within one year	9	<u>(780)</u>		<u>(684)</u>	
Net current assets/(liabilities)			431,277		(627)
Total assets less current liabilities			<u>927,345</u>		<u>507,878</u>
Income funds					
Unrestricted funds			927,345		507,878
			<u>927,345</u>		<u>507,878</u>

The financial statements were approved by the Trustees on 31 January 2024



S Evershed (Treasurer)
Trustee

C Culmer
Trustee

NUNTHORPE GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

Charity information

Nunthorpe Gospel Hall Trust is governed by a trust deed dated 12th August 2014.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The trust is a Public Benefit Entity as defined by FRS 102.

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

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

1.5 Expenditure

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

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

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

NUNTHORPE GOSPEL HALL TRUST

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

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Fixtures, fittings & equipment	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 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.

2 Donations and legacies

	2023	2022
	£	£
Donations and gifts	439,606	7,371

The donations and gifts represent Thornfield Gospel Hall Trust's donation during the year. All income from this year and last year was unrestricted.

3 Charitable activities

	2023	2022
	£	£
Gospel Hall Running costs	6,923	5,313
Legal and professional fees	-	1,434
Accountancy	780	660
Depreciation	12,436	12,505
	20,139	19,912
	20,139	19,912

All expenditure this year and last year was unrestricted.

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

NUNTHORPE GOSPEL HALL TRUST

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

5 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

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

6 Taxation

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

7 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 6 April 2022	602,258	9,567	611,825
At 5 April 2023	602,258	9,567	611,825
Depreciation and impairment			
At 6 April 2022	96,360	6,960	103,320
Depreciation charged in the year	12,046	391	12,437
At 5 April 2023	108,406	7,351	115,757
Carrying amount			
At 5 April 2023	493,852	2,216	496,068
At 5 April 2022	505,898	2,607	508,505

8 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	431,380	-

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	780	684

NUNTHORPE GOSPEL HALL TRUST

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

10 Analysis of net assets between funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fund balances at 5 April 2023 are represented by:		
Tangible assets	496,068	508,505
Current assets/(liabilities)	431,277	(627)
	<u>927,345</u>	<u>507,878</u>

11 Related party transactions

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