

ALLERTON GOSPEL HALL TRUST

England & Wales · Charity number 1159097

Details

Status Registered

Legal form Trust

Registered 2014-11-06

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

Contact

Address Gospel Hall
446 Allerton Road
Allerton
Liverpool
L18 9UU

Phone 01517225330

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Activities

Objects: (A) THE ADVANCEMENT OF THE CHRISTIAN RELIGION FOR THE PUBLIC BENEFIT INCLUDING BY THE CARRYING ON OF THE SERVICE OF GOD IN ACCORDANCE WITH THE OLD AND NEW TESTAMENTS OF THE HOLY BIBLE AS FOLLOWED BY THOSE CHRISTIANS FORMING PART OF A WORLDWIDE FELLOWSHIP KNOWN AS THE "PLYMOUTH BRETHREN CHRISTIAN CHURCH" (THE "BRETHREN") WHOSE CORE DOCTRINE IS SUMMARISED IN SCHEDULE 1 TO THIS DEED AND WHOSE PROPER PRACTICES IN FURTHERANCE OF SOME ASPECTS OF THAT CORE DOCTRINE ARE SUMMARISED IN SCHEDULE 2 TO THIS DEED; AND (B) ANY OTHER CHARITABLE PURPOSES CONNECTED WITH BRETHREN.

Activities: 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 those Christians forming part of the world-wide fellowship known as the "Plymouth Brethren Christian Church (the "Brethren")2. Any other charitable purposes connected with the Brethren

Classification

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

Geography

- **Area of benefit:** LIVERPOOL CITY
- Halton
- Knowsley
- Liverpool City
- St Helens

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£340,751	£41,804	-	-
2024-04-05	£962,168	£93,442	£3,044,046	0
2023-04-05	£260,062	£41,703	-	-
2022-04-05	£52,870	£48,264	-	-
2021-04-05	£144,891	£58,528	-	-

Trustees

Name	Role	Appointed
ADRIAN PHILIP HARRIS		2004-01-31
Alistair Thewlis		2016-12-31
MR HOWARD THORSTENSEN		2004-01-31
MR IAN DEVINISH		1994-09-01
QUENTIN PIERS FRIEND CLAYSON		2012-12-07

Accounts

Charity Registration No: 1159097

Allerton Gospel Hall Trust

**Report of the trustees and
Audited financial statements
Year ended 5 April 2025**

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Allerton Gospel Hall Trust

Reference and administrative details For the year ended 5 April 2025

Charity name	Allerton Gospel Hall Trust
Registered charity number	1159097
Trustees	Quentin Clayson Ian Devenish Adrian Harris (Chair) Alistair Thewlis Howard Thorstensen
Treasurer	Ian Devenish
Principal address	446 Allerton Road Liverpool L18 9UU
Auditor	Riverside Accountancy Suite 2, 2 Mannin Way Lancaster Business Park Caton Road Lancaster LA1 3SU
Bankers	NatWest 138 Allerton Road Liverpool L18 2JN
Solicitors	Wace Morgan 31 Market Street Newtown Powys SY16 2PG

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2025

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 13-17 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 20th September 1982, most recently amended by Deed of Variation dated 16th August 2014. The Trust was registered with the Charity Commission for England and Wales on 6th November 2014 under Charity Registration Number: 1159097.

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 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2025 (2024: Nil).

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

Risk management

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

Objectives and activities

Objectives and aims

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

Public benefit

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

Main activities and achievements

The Trust provides and maintains the Allerton 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's main achievement in the year was to increase the number of gatherings of the congregation in the hall to include Bible meetings during the week on Wednesday and Friday evenings. These weekday gatherings had taken place prior to the Covid pandemic but had not been reinstated since (to minimise the risk of infection). The resuming of these gatherings has been very well received by the congregation.

Allerton Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2025

Plans for Future Periods

The planning application for the new site is still in the process of being considered by St Helens Council and several questions have been worked through with them and concerns satisfied. We are hopeful that planning permission will be granted by early 2026 and the construction will take place over the next two years.

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, 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 Allerton 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 regular street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In addition to street preaching, the Trust made donations to local food banks. Both to the Hope Centre which helps families from deprived areas of St Helens, and the Teardrops Homeless Charity. Donations were also made to the Whitechapel Centre, Liverpool and towards the distribution of Bibles at local HM Prisons.

Members of the congregation were also very active working with the RRT – The Rapid Relief Team who supply free meals and support to the emergency services and other charities. RRT has an Agreement with Merseyside Fire and Rescue Services to respond to any incident within 90 minutes of receiving a call. The unpaid volunteers can be called out without warning anytime 24/7.

RRT also worked closely with a primary school in a deprived area, providing SmarRRT cookie breakfast bars and Early Bird Learning kits to the schools, and supporting the She Inspires program which helps young women across Merseyside.

Further details of the public benefit can be seen in the Appendix.

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

Allerton Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2025

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 2025, the Trust had a modest surplus of incoming resources over resources expended. Total voluntary income received during the year was £290,871 (including legacies of £33,557) compared to £933,994 (including legacies of £619,244) in the previous year

There is a loan from the Central Gospel Hall Trust of £2.3 million towards the purchase of the new site. This loan will be repaid when the existing Allerton Gospel Hall is eventually sold.

It is anticipated that the capital cost of the new Gospel Hall will be at least £2 million over the next three years. This cost will be met by contributions from members of the congregation. There is also the possibility of disposing of surplus land.

The legacies received in this Financial Year, amounting to £33,557, are restricted 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. The timing of the construction of the new Gospel Hall will depend on the availability of funds. In view of this project 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. If there is a temporary shortfall in income or unexpected expenditure, a funds appeal will be made to the congregation

Free reserves at the year-end were £807,218 (£641,085)

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 & 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Allerton Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2025

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

A handwritten signature in black ink, appearing to read 'Bewer', followed by a long horizontal stroke.

Trustee

Date: 29th January 2026

Allerton Gospel Hall Trust

Independent Audit Report For the year ended 5 April 2025

Opinion

We have audited the financial statements of Allerton Gospel Hall Trust (the 'charity') for the year ended 5 April 2025 which comprise Statement of financial position, statement of financial activities, cashflow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Allerton Gospel Hall Trust

Independent Audit Report For the year ended 5 April 2025

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

[Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Review of trustees minutes and review of nominal postings for legal and professional fees ensured we identified any regulatory compliance issues and laws that company must follow in the year and to the date of signing the financial statements.
- The assessment of fraud was consider as low due to the segregation of duties seen, the low levels of cash handled. A review of Journal entries and consideration of their appropriateness was carried out through the audit.
- During the audit we speak to trustees, test the systems and speak to various members of the finance function to understand the entity its processes and the nature of trade to assist in determining if the financial statements are true and fair.
- Challenging assumptions made by management in making their significant accounting estimates.
- Reviewing financial statement disclosure and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Legacies and Donations are reviewed to ensure no restriction on funds are required to be allocated differently from the common funds.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast

Allerton Gospel Hall Trust

Independent Audit Report For the year ended 5 April 2025

significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Penelope Bowden ACA

02/02/2026

For an on behalf of

Riverside Accountancy Lancaster Limited

Chartered Accountants & Statutory Auditor

Suite 2, 2 Mannin Way

Lancaster Business Park

Caton Road

Lancaster

LA1 3SU

Allerton Gospel Hall Trust

Statement of Financial Position For the year ended 5 April 2025

Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Legacies			33,557	33,557	619,244
Contributions from the congregation	201,290			201,290	270,052
Gift Aid donations	37,360			37,360	29,534
Income tax refunds	12,364			12,364	7,384
Payroll giving	6,300			6,300	7,780
Grants	-			-	-
Insurance Claim	-			-	13,150
<i>Investments</i>					
Bank interest	49,880			49,880	15,024
Total	307,194		33,557	340,751	962,168
Expenditure on:					
<i>Charitable activities</i>					
Conference Costs	-			-	49,898
Running meeting rooms	30,189			30,189	26,806
Outreach Activities	1,140			1,140	5,581
Cost of donated services	10,475			10,475	11,156
Total	41,804			41,804	93,442
Net income/(expenditure)	265,390		33,557	298,947	868,726
Gains/(losses) on revaluation of fixed assets	-			-	-
Net movement in funds	265,390		33,557	298,947	868,726
Reconciliation of funds					
Total funds brought forward	2,424,802		619,244	3,044,046	2,175,321
Total funds carried forward	2,690,192		652,801	3,342,993	3,044,046

The notes on pages 13 to 17 form part of these financial statements. All the above activities are classed as continuing and there are no gains and losses other than those included above.

Allerton Gospel Hall Trust

Cash Flow Statement As at 5 April 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	6	4,216,532	4,083,717
Current assets			
Debtors:			
Gift aid refund		12,364	7,383
Cash at bank and in hand		1,419,098	1,257,946
Current liabilities			
Creditors: amounts falling due within one year:		5,000	5,000
Other creditors			
Accruals and deferred income			
Net current assets		1,426,462	1,260,329
Total assets less current liabilities		5,642,994	5,344,046
Creditors: amounts falling due after more than one year:		2,300,000	2,300,000
Loan			
Net assets		3,342,994	3,044,046
Funds			
Unrestricted income fund		2,690,192	2,424,802
Restricted funds		652,801	619,244
Total funds	7	3,342,993	3,044,046

The unaudited financial statements were approved and authorised for issue by the Trustee of Allerton Gospel Hall Trust on 29th January and signed on their behalf by

Ian Devenish
Trustee

Allerton Gospel Hall Trust

Cash Flow Statement

As at 5 April 2025

Cash Flow from Operating Activities

	2025	2024
net movement in funds per statement of financial activities - Income and Expenditure Accounts	298,947	868,726
adjustment for		
increase in creditors	-	5,000
purchase of fixed assets	(132,814)	(88,159)
increase in debtors	(4,981)	(1,627)
Net cash provided by operating activities	161,152	783,940
Cash inflow	161,152	783,940
Cash and cash equivalents brought forward	1,257,947	474,007
Cash and cash equivalents carried forward	1,419,099	1,257,947

Notes to the accounts
As at 5 April 2025

The notes on pages 13 to 17 form part of these financial statements

1. Accounting policies

1.1 Basis of preparation financial statements

- 2.** The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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).

2.1 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 Allerton 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.

2.2 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.

2.3 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.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost. Freehold land is not depreciated.

2.5 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.

2.6 Funds

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

Allerton Gospel Hall Trust

Notes to the accounts

As at 5 April 2025

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.

2.7 Preparation of consolidated financial statements

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

Going concern

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

Significant estimates and judgements

2.9 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.

3. Trustees' remuneration and expenses

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

4. Wages and salaries

There are no employees (2024: none).

5. Donated services

<i>Received from:</i>	2025	2024
	-	-
<i>Donated to:</i>	2025	2024
Childwall Gospel Hall Trust	10,475	11,156

Allerton Gospel Hall Trust

Notes to the accounts As at 5 April 2025

6. Resources expended

	Meeting Rooms	Other charitable activities	2025	Meeting Rooms	Other charitable activities	2024
	£	£	£	£	£	£
Direct costs						
- Repairs and Maintenance	7,508		7,508	0		0
- Insurance	1,928		1,928	2,169		2,169
- Rates	0		0	0		0
- Light, heat and water	7,086		7,086	7,167		7,167
- Rent	0		0	0		0
- Telephone	1,260		1,260	1,174		1,174
- Depreciation	0		0	0		0
- Legal and professional costs	6,521		6,521	0		0
- Conference Costs	0		0	49,898		49,898
Support costs		1,140			6,652	6,652
Governance	5,887		5,887	5,327		5,327
	30,190	1,140	31,330	65,735	6,652	72,387

Governance costs include £5,887 (2024: £5,327) in respect of independent examiner's audit fees.

7. Tangible fixed assets

	Freehold Property and Refurbishment £	Temporary buildings £	Furniture, fixtures & fittings £	Total £
Cost				
Brought forward at 6 April 2024	4,083,717			4,083,717
Additions	132,815			132,815
At 5 April 2025	4,216,532			4,216,532
Net book value				
At 5 April 2024	4,083,717			4,083,717

Property Details:

Land registry titles of the above property held are MS569738 and MS331162

Allerton Gospel Hall Trust

Notes to the accounts

As at 5 April 2025

8. Analysis of net assets between funds

8.1 Current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	4,216,532		4,216,532
Current assets	778,661	652,801	1,431,462
Current liabilities	0		0
Long Term Liabilities	2,305,000		2,305,000
Total funds	2,690,193	652,801	3,342,994

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	4,083,717		4,083,717
Current assets	646,086	619,244	1,265,330
Current liabilities	0		0
Long Term Liabilities	2,305,000		2,305,000
Total funds	2,424,803	619,244	3,044,047

9. Movement in funds

9.1 Current year

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2025 £
Restricted funds	619,244	33,557	0	0	652,801
Unrestricted funds	2,424,803	307,194	41,804	0	2,690,193
Total funds	3,044,047	340,751	41,804	0	3,342,994

Allerton Gospel Hall Trust

Notes to the accounts As at 5 April 2025

Prior year

	Balance at 6 April 2023	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2024
	£	£	£	£	£
Restricted funds	0	619,244	0	0	619,244
Designated Funds	2,175,321	342,924	93,442	0	2,424,802
	2,175,321	962,168	93,442	0	3,044,046
Unrestricted funds					
Total funds					

10. Transactions with related parties

There were no related party transactions in the reporting period that require disclosure. (2024 nil)

11. Post balance sheet events

Planning permission is being sought for a new Gospel Hall on the Rainhill site. The budget cost of constructing this Gospel Hall is £2 million but no contracts have been entered into.

12. Volunteers

Allerton 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.

Accounts

Charity Registration No: 1159097

Allerton Gospel Hall Trust

**Report of the trustees and
Audited financial statements
Year ended 5 April 2024**

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Allerton Gospel Hall Trust

Reference and administrative details For the year ended 5 April 2024

Charity name	Allerton Gospel Hall Trust
Registered charity number	1159097
Trustees	Quentin Clayson Ian Devenish Adrian Harris (Chair) Alistair Thewlis Howard Thorstensen
Treasurer	Ian Devenish
Principal address	446 Allerton Road Liverpool L18 9UU
Auditor	Riverside Accountancy 26 St Georges Quay Lancaster, LA1 1RD
Bankers	NatWest 138 Allerton Road Liverpool L18 2JN
Solicitors	Wace Morgan 31 Market Street Newtown Powys SY16 2PG

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2024

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 13-17 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 20th September 1982, most recently amended by Deed of Variation dated 16th August 2014. The Trust was registered with the Charity Commission for England and Wales on 6th November 2014 under Charity Registration Number: 1159097.

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 2. 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 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 Childwall Gospel Hall Trust, with which it shares members of its congregation.

Risk management

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

Objectives and activities

Objectives and aims

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

Public benefit

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

Main activities and achievements

The Trust provides and maintains the Allerton 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's main achievement was to host a 3-day Christian Conference in August 2023. This was very well attended with over 700 young and old members meeting each day from 9 different countries. We used an event management company, ORBIT, to ensure the conference ran smoothly. The Trust received gifts towards this event from other Gospel Hall Trusts whose members also attended.

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2024

Plans for Future Periods

Plans have been drawn up as to how best to use the new site and a planning application submitted to St Helens Council for their comments and approval as soon as possible. The project is expected to take at least three years, possibly longer.

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, 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 Allerton 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 daily programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In addition to street preaching, the Trust made donations to local food banks. Both to the Hope Centre which helps families from deprived areas of St Helens, and the Teardrops Homless Charity.

Members of the congregation were also very active working with the RRT – The Rapid Relief Team who supply free meals and support to the emergency services and other charities. RRT has an Agreement with Merseyside Fire and Rescue Services to respond to any incident within 90 minutes of receiving a call. The 53 unpaid volunteers can be called out without warning anytime 24/7.

RRT also worked closely with a primary school in a deprived area, providing SmarRT cookie breakfast bars and Early Bird Learning kits to the schools, and supporting the She Inspires program which helps young women across Merseyside.

Further details of the public benefit can be seen in the Appendix.

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

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2024

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 2024, the Trust had a £868,726 surplus of incoming resources over resources expended. Total voluntary income received this year was £933,994 compared to £259,298 in the previous year. The increase in this voluntary income was due to two legacies which amounted to £619,244.

There is a loan from the Central Gospel Hall Trust of £2.3 million towards the purchase of the new site. This loan will be repaid when the existing Allerton Gospel Hall is eventually sold.

It is anticipated that the capital cost of the new Gospel Hall will be at least £2 million over the next three years. This cost will be met by contributions from members of the congregation. There is also the possibility of disposing of surplus land.

The two legacies amounting to £619,244 are restricted 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 comparatively small.

The timing of the construction of the new Gospel Hall will depend on the availability of funds. In view of this project 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. If there is a temporary shortfall in income or unexpected expenditure, a funds appeal will be made to the congregation

Free reserves at the year-end were £641,085 (£479,763)

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 & 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2024

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

Jan Devenish

Trustee

Date: 16/10/2024

Allerton Gospel Hall Trust

Balance Sheet

For the year ended 5 April 2024

Opinion

We have audited the financial statements of Allerton Gospel Hall Trust (the 'charity') for the year ended 5 April 2024 which comprise Statement of financial position, statement of financial activities, cashflow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Allerton Gospel Hall Trust

Balance Sheet

For the year ended 5 April 2024

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

[Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Review of trustees minutes and review of nominal postings for legal and professional fees ensured we identified any regulatory compliance issues and laws that company must follow in the year and to the date of signing the financial statements.
- The assessment of fraud was considered as low due to the segregation of duties seen, the low levels of cash handled. A review of journal entries and consideration of their appropriateness was carried out through the audit.
- During the audit we speak to trustees, test the systems and speak to various members of the finance function to understand the entity its processes and the nature of trade to assist in determining if the financial statements are true and fair.
- Challenging assumptions made by management in making their significant accounting estimates.
- Reviewing financial statement disclosure and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Legacies and Donations are reviewed to ensure no restriction on funds are required to be allocated differently from the common funds.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists,

Allerton Gospel Hall Trust

Balance Sheet

For the year ended 5 April 2024

we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Penelope Bowden ACA

For an on behalf of

Riverside Accountancy Lancaster Limited

Chartered Accountants & Statutory Auditor

Second Floor Riverside Offices

26 St Georges Quay

Lancaster

LA1 1RD

17/10/2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:						
Donations and legacies:						
Legacies				619,244	619,244	-
Contributions from the congregation		270,052			270,052	75,825
Gift Aid donations		29,534			29,534	23,026
Income tax refunds		7,384			7,384	5,756
Payroll giving		7,780			7,780	3487
Grants		-			-	150,000

Allerton Gospel Hall Trust

Balance Sheet

For the year ended 5 April 2024

Insurance Claim	13,150		13,150	-
Investments				
Bank interest	15,024		15,024	1968
Total	342,924	619,244	962,168	260,062
Expenditure on:				
Charitable activities				
Conference Costs	49,898		49,898	
Running meeting rooms	26,806		26,806	19,798
Outreach Activities	5,581		5,581	11,932
Cost of donated services	11,156		11,156	9,973
Total	93,442		93,442	41,703
Net income/(expenditure)	249,482	619,244	868,726	218,358
Gains/(losses) on revaluation of fixed assets	-		-	-
Net movement in funds	249,482	619,244	868,726	218,358
Reconciliation of funds				
Total funds brought forward	2,175,321	-	2,175,321	1,956,963
Total funds carried forward	2,424,802	619,244	3,044,046	2,175,321

The notes on pages 13 to 17 form part of these financial statements. All the above activities are classed as continuing and there are no gains and losses other than those included above.

Allerton Gospel Hall Trust

Balance Sheet As at 5 April 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	6	4,083,717	3,995,558
Current assets			
Debtors:			
Gift aid refund		7,383	5,756
Cash at bank and in hand		1,257,946	474,007
Current liabilities			
Creditors: amounts falling due within one year:		5,000	-
Other creditors			-
Accruals and deferred income			-
Net current assets		1,260,329	479,763
Total assets less current liabilities		5,344,046	4,475,321
Creditors: amounts falling due after more than one year:		2,300,000	2,300,000
Loan			
Net assets		3,044,046	2,175,321
Funds			
Unrestricted income fund		2,424,802	2,175,321
Restricted funds		619,244	-
Total funds	7	3,044,046	2,175,321

The unaudited financial statements were approved and authorised for issue by the Trustee of Allerton Gospel Hall Trust on 16th October 2024 and signed on their behalf by

Jan Devenish

Ian Devenish
Trustee

Cash Flow from Operating Activities

2024

2023

Allerton Gospel Hall Trust

Balance Sheet

As at 5 April 2024

net movement in funds per statement of financial activities - Income and Expenditure Accounts	868,726	218,358
adjustment for		
increase in creditors	5,000	2,300,000
purchase of fixed assets	(88,159)	(2,495,558)
increase in debtors	(1,627)	(3,986)
Net cash provided by operating activities	783,940	18,814
Cash inflow	783,940	18,814
Cash and cash equivalents brought forward	474,007	455,193
Cash and cash equivalents carried forward	1,257,947	474,007

The notes on pages 13 to 17 form part of these financial statements

1. Accounting policies

1.1 Basis of preparation financial statements

- 2.** The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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).

2.1 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 Allerton 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.

2.2 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.

2.3 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.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost. Freehold land is not depreciated.

2.5 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.

2.6 Funds

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

Allerton Gospel Hall Trust

Notes to the accounts As at 5 April 2024

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.

2.7 Preparation of consolidated financial statements

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

Going concern

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

Significant estimates and judgements

2.9 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.

3. 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).

4. Wages and salaries

There are no employees (2023: none).

5. Donated services

<i>Received from:</i>	2024	2023
	-	-
 <i>Donated to:</i>	 2024	 2023
Childwall Gospel Hall Trust	11,156	9973

Allerton Gospel Hall Trust

Notes to the accounts

As at 5 April 2024

6. Resources expended

	Meeting Rooms	Other charitable activities	2024	Meetin g Rooms	Other charitable activities	2023
	£	£	£	£	£	£
Direct costs						
- Repairs and Maintenance	0		0	4,627		4,627
- Insurance	2,169		2,169	2,019		2,019
- Rates	0		0	0		0
- Light, heat and water	7,167		7,167	6,259		6,259
- Rent	0		0	0		0
- Telephone	1,174		1,174	945		945
- Depreciation	0		0	0		0
- Legal and professional costs	0		0	5,299		5,299
- Conference Costs						
	49,898		49,898			
Support costs		6,652	6,652		11,932	11,932
Governance	5,327		5,327	144		144
	65,735	6,652	72,387	19,292	11,932	31,224

Governance costs include £5,327(2023: £1,057) in respect of independent examiner's audit fees.

7. Tangible fixed assets

	Freehold Property and Refurbishment £	Temporary buildings £	Furniture, fixtures & fittings £	Total £
Cost				
Brought forward at				
6 April 2023	3,995,558			3,995,558
Additions	88,159			88,159
At 5 April 2024	4,083,717			4,083,717
Net book value				
At 5 April 2023	3,995,558			3,995,558

Property Details:

Land registry titles of the above property held are MS569738 and MS331162

Allerton Gospel Hall Trust

Notes to the accounts As at 5 April 2024

8. Analysis of net assets between funds

8.1 Current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	4,083,717		4,083,717
Current assets	646,086	619,244	1,265,330
Current liabilities	0		0
Long Term Liabilities	2,305,000		2,305,000
Total funds	2,424,803	619,244	3,044,047

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	3,995,558		3,995,558
Current assets	479,506		479,506
Current liabilities	0		0
Long Term Liabilities	2,300,000		2,300,000
Total funds	2,175,321		2,175,321

9. Movement in funds

9.1 Current year

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2024 £
Restricted funds	0	619,244	0	0	619,244
Unrestricted funds	2,175,321	342,924	93,442	0	2,424,802
Total funds	2,175,321	962,168	93,442	0	3,044,046

Allerton Gospel Hall Trust

Notes to the accounts As at 5 April 2024

Prior year

	Balance at 6 April 2022	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2023
	£	£	£	£	£
Restricted funds	0	0	0	0	0
Designated Funds	675	2,025	2,700	0	0
Unrestricted funds	1,956,288	257,273	38,498	0	2,175,320
Total funds	1,956,963	259,298	41,198	0	2,175,320

10. Transactions with related parties

There were no related party transactions in the reporting period that require disclosure. (2023 nil)

11. Post balance sheet events

Planning permission is being sought for a new Gospel Hall on the Rainhill site. The budget cost of constructing this Gospel Hall is £2 million but no contracts have been entered into.

12. Volunteers

Allerton 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.

Public Benefit Report

Allerton Gospel Hall Trust Public Benefit

The purpose of this factual presentation, is to show how the Allerton Gospel Hall Trust community engage in many acts of public benefit and interact with the wider community in so many ways.

The Plymouth Brethren were established in 1828 when John Nelson Darby broke with the established Church in Dublin. Darby and others formed a fellowship based on the strict observance of Christian teachings as set out in the Holy Scriptures. Darby came to Plymouth in the early 1830s and the congregation grew rapidly. Early publications were produced in Plymouth and distributed to other congregations of followers throughout the globe.

Introduction

There are over 18,000 Plymouth Brethren members in the UK, spread across 87 locations. These locations can be found on the Plymouth Brethren Christian Church (PBCC) UK Site.

<https://theplymouthbrethren.org.uk/our-locations/>

The Allerton Gospel Hall was built in 1968 and has been used for the advancement of the Christian religion by carrying on the service of God, including the celebration of the Lord's Supper, Gospel Preachings, Bible Readings and addresses on the Word of God and other meetings of a Christian religious character according to the injunctions contained in the Holy Scriptures and the tenets and practices of those Christians forming a worldwide fellowship known as Plymouth Brethren. The Allerton congregation is one of the smaller congregations in the UK, with 153 members living in the Merseyside region; however with residents from the Chester area attending services up to three times a week, together with other visitors, numbers attending services regularly approach 350 persons, from young babies to nonagenarians.

To read more on the PBCC way of life, visit the <https://www.plymouthbrethrenchristianchurch.org> website.

Street Preaching & Tract Distribution

Street Preaching

Street Preaching has been actively promoted by the Plymouth brethren for many years, at least from the 1920's, and today is enthusiastically supported by members of the Allerton Gospel Hall Trust congregation, as we seek to follow the example set out by our Lord Jesus Christ (Luke ch4 v17-20)

The essential activity of publicly preaching the name of Jesus and God's wonderful Gospel indiscriminately, gives joy and encouragement to our daily lives; as having personally proved the tangible benefit and immense improvement believing in Jesus brings, we seek to highlight the availability of Jesus to all mankind.

Allerton Gospel Hall Trust

Currently the main chosen location is outside the town hall in Liverpool city centre & more recently near Church Street. Street preachings have been held here since the 1970s and for many years before at the Pier Head. There is a street preaching most weekdays.

Romans 10v13; “For everyone whosoever, who shall call on the name of the Lord, shall be saved”

The aim of the street preaching is not to recruit additional members for the Plymouth Brethren but to present eternal salvation as available to all men by faith in Jesus Christ and His blood and His work of atonement.

Tract Distribution

Members of the congregation have continued to hand out tracts to neighbours and people in need when they have met them. Tracts are available at the meeting hall for distribution to visitors and for congregation members to take home and distribute.

Tracts are available for download on the below website:

<https://christiandocctrineandgospelpublishing.org/>

Outreach

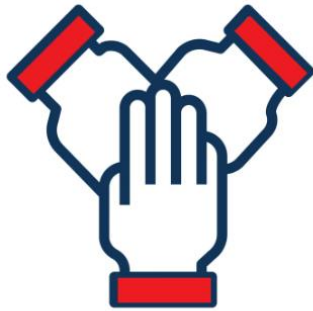
In our outreach program, we have engaged with centers for the homeless & vulnerable. At the heart of our Community is the commitment to care and compassion, as we recognise the rights of all humanity within society. Members of the Congregation dedicate their time volunteering through our charitable arm, Rapid Relief Team (RRT) and contribute financially to many causes. As Allerton Gospel Hall Trust, we actively seek opportunities to support our local community.

Rapid Relief Team

Our Purpose

RRT delivers hope and relief to people across the globe. Whether it be fire, flood or humanitarian need, RRT expands their support services to meet the need at hand.

Our Mission



To serve people with care & compassion in their time of need.

Our Vision



For the Plymouth Brethren Christian Church to express Christian principles of care and compassion, by way of benevolent relief to people in need.

Our Values



Global Team | Community Care | Compassion | Consistency

The Church has an established record of supporting the local community in Allerton and the surrounding Merseyside area. This includes through the Rapid Relief Team (RRT), a charity made up of volunteers from the Church.

From working with Teardrops Charity donating Food Boxes to those facing poverty, to supporting The Hope Centre at their '[Sleep Out](#)', we have been proud to partner with a range of inspirational charities in the local area to support those in need.

The congregation is also committed to supporting the local emergency services and has partnered with Merseyside Police to deliver the [Community Day of Action in St Helens](#), and '[She Inspires](#)' tournament, as well as ensuring the success of numerous community events led by schools and local organisations, including the [Kirkby Primary School Summer Festival](#).

Allerton Gospel Hall Trust





Supporting the Whitechapel Centre Homeless Sleepout event.

From April 2023 – April 2024 Liverpool RRT provided 16,900 free meals at 21 different events, supporting Merseyside Police, Merseyside Fire & Rescue Service, The Whitechapel Centre, The Hope Centre, The Victory Outreach Church, Riverside College & Cancer Research UK. As well as multiple NHS hospitals – Broadgreen, Alder Hey, The Royal, Aintree & Fazakerly.

This is a powerful way for our congregation to give back to society and demonstrate the Christian values of care and compassion in action.

Accounts

Charity Registration No: 1159097

Allerton Gospel Hall Trust

**Report of the trustees and
Audited financial statements
Year ended 5 April 2023**

Allerton Gospel Hall Trust

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Allerton Gospel Hall Trust

Reference and administrative details For the year ended 5 April 2023

Charity name	Allerton Gospel Hall Trust
Registered charity number	1159097
Trustees	Quentin Clayson Ian Devenish Adrian Harris (Chair) Alistair Thewlis Howard Thorstensen
Treasurer	Ian Devenish
Principal address	446 Allerton Road Liverpool L18 9UU
Auditor	Riverside Accountancy 26 St Georges Quay Lancaster, LA1 1RD
Bankers	NatWest 138 Allerton Road Liverpool L18 2JN
Solicitors	Wace Morgan 31 Market Street Newtown Powys SY16 2PG

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2023

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 13-14 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 20th September 1982, most recently amended by Deed of Variation dated 16th August 2014. The Trust was registered with the Charity Commission for England and Wales on 6th November 2014 under Charity Registration Number: 1159097.

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 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2023 (2022: £nil).

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

Risk management

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

Objectives and activities

Objectives and aims

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

Public benefit

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2023

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 the Allerton 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's main achievement, after searching for many years, was to secure a large site (5.5 acres) for a new Gospel Hall in Rainhill, St Helens at a cost of £2.465 million in February 2023. The Central Gospel Hall Trust provided a loan of £2.3 million towards the purchase price.

The trustees also operated an Emergency Needs fund for the duration of the coronavirus pandemic and any resultant economic downturn. This fund ceased operation in June 2022. The fund provided limited financial assistance by the way of grocery vouchers to households, who had experienced a recent and significant decrease in income due to the pandemic, such that it was likely to impact on the health and/or welfare of members of the household. The trust appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Plans for Future Periods

Plans are being drawn up as to how best to use the new site and a planning application will be submitted to St Helens Council for their comments and approval as soon as possible. The project is expected to take at least three years, possibly longer. 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 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, 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 Allerton 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.

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2023

In addition to street preaching, the Trust made donations to local food banks. Both to the Victory outreach church which helps families from deprived areas of Liverpool and the Hope Centre in St Helens. It also continued to support the Whitechapel Centre in its fund raising activities for the homeless in Liverpool.

Members of the congregation were also very active working with the RRT – The Rapid Relief Team. This is a separate charity who supply free meals and support to the emergency services and other charities. RRT has an Agreement with Merseyside Fire and Rescue Services to respond to any incident within 90 minutes of receiving a call. The 52 unpaid volunteers can be called out without warning anytime 24/7. RRT also supports training days arranged by the rescue services and provides all the necessary refreshments. It was a very active year with 23 events involving the preparation of over 6,000 meals. Events included the Northwest counter-terrorism exercise – Operation Remija, and 5 events for the Alder Hey Children's Hospital.

RRT also worked closely with two large primary schools in deprived areas providing more than 2,000 SmaRRT cookie breakfast bars and 20 Early Bird Learning kits to the schools.

Volunteers have continued to help the RRT prepare regular truckloads of food boxes and health care packs to send to emergency centres Ukraine.

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

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2023

Financial position

In the year ended 5 April 2023, the Trust had a £218,358 surplus of incoming resources over resources expended. Total voluntary income received this year was £256,069 compared to £52,838 in the previous year. The increase in this voluntary income was due to a grant of £150,000 from the Central Gospel Hall Trust towards the purchase price of the new site.

The Central Gospel Hall Trust also provided a loan of £2.3 million towards the purchase of the new site. This loan will be repaid when the existing Allerton Gospel Hall is eventually sold.

It is anticipated that the capital cost of the new Gospel Hall will be at least £2 million over the next three years. This cost will be met by contributions from members of the congregation and anticipated legacies. There is also the possibility of disposing of surplus land.

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 comparatively small.

The congregation is kept informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives. If there is a temporary shortfall in income or unexpected expenditure, a funds appeal will be made to the congregation

The timing of the construction of the new Gospel hall will depend on the availability of funds.

All funds held were unrestricted funds. Final free reserves at the year-end were £479,763 (456,963)

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 & 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2023

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

Ian Devenish

Trustee

Date 19th October 2023

Allerton Gospel Hall Trust

Independent Auditor's Report to the Trustees For the year ended 5 April 2023

Opinion

We have audited the financial statements of Allerton Gospel Hall Trust (the 'charity') for the year ended 5 April 2023 which comprise Statement of financial position, statement of financial activities, cashflow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice). In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditor's Report to the Trustees
For the year ended 5 April 2023**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

[Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Review of trustees minutes and review of nominal postings for legal and professional fees ensured we identified any regulatory compliance issues and laws that company must follow in the year and to the date of signing the financial statements
- The assessment of fraud was consider as low due to the segregation of duties seen, the low levels of cash handled. A review of journal entries and consideration of their appropriateness was carried out through the audit
- During the audit we speak to trustees, test the systems and speak to various members of the finance function to understand the entity its processes and the nature of trade to assist in determining if the financial statements are true and fair.
- Challenging assumptions made by management in making their significant accounting estimates.

**Independent Auditor's Report to the Trustees
For the year ended 5 April 2023**

- Reviewing financial statement disclosure and testing to supporting documentation to assess compliance with applicable laws and regulations
- Legacies and Donations are reviewed to ensure no restriction on funds are required to be allocated differently from the common funds

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The comparative figures have not been audited, as there was no requirement to do so at the year end.

Allerton Gospel Hall Trust

Independent Auditor's Report to the Trustees For the year ended 5 April 2023

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Penelope Bowden ACA

For an on behalf of

Riverside Accountancy Lancaster Limited
Chartered Accountants & Statutory Auditor
Second Floor Riverside Offices
26 St Georges Quay
Lancaster
LA1 1RD

Allerton Gospel Hall Trust

Balance sheet As at 5 April 2023

	Not es	Unrestric ted Funds £	Designat ed Funds £	Restrict ed Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:						
Collections						
Contributions from the congregation		73,800			75	40,810
Gift Aid donations		23,026			23	7,080
Income tax refunds		5,756				1,770
Payroll giving		3,487				3,042
Grants		150,000			150	
Investments						
Bank interest		1,968				32
Total		258,037			260	52,870
Expenditure on:						
Charitable activities						
Running meeting rooms	5	19,798			19	12,321
Outreach Activities	5	9,232			11	17,451
Cost of donated services	4	9,973				18,492
Total		39,003			41	48,264
Net income/(expenditure)		219,033	-675		218	4,606
Gains/(losses) on revaluation of fixed assets		0				0
Net movement in funds		219,033	-675		218	4,606
Reconciliation of funds						
Total funds brought forward		1,956,288	675		63	1,952,357

Allerton Gospel Hall Trust

Balance sheet As at 5 April 2023

Total funds carried forward	2,175,321	21	1,956,963
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The notes on pages 13 to 17 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.

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	6	3,995,558	1,500,000
Current assets			
Debtors:		5,756	1,770
Prepayments and accrued income			
Cash at bank and in hand		474,007	455,193
Current liabilities			
Creditors: amounts falling due within one year:		0	0
Other creditors		0	0
Accruals and deferred income		0	0
Net current assets		479,763	456,963
Total assets less current liabilities		4,475,063	1,956,963
Creditors: amounts falling due after more than one year:		2,300,000	0
Loan			
Net assets		2,175,321	1,956,963
Funds			
Unrestricted income fund		2,175,321	1,956,963
Restricted funds			
Total funds	7	2,175,321	1,956,963

The unaudited financial statements were approved and authorised for issue by the Trustee of Allerton Gospel Hall Trust on 5th October 2023 and signed on their behalf by

Ian Devenish

Ian Devenish
Trustee

Allerton Gospel Hall Trust

Balance sheet
As at 5 April 2023

The notes on pages 13 to 17 form part of these financial statements

Allerton Gospel Hall Trust

Cashflow Statement As at 5 April 2023

	2023 £	2022 £
Cash Flow from Operating Activities		
Net movement in funds per statement of financial activities - Income and Expenditure Accounts	21 8,358	4 ,606
Adjustment for		
Increase in creditors	2,30 0,000	-
Purchase of fixed assets	(2,495,558)	-
Increase in debtors	(3,986)	-
Net cash provided by operating activities	1 8,814	4 ,606
Cash Inflow	1 8,814	4 ,606
Cash and cash equivalents brought forward	45 5,193	450, 587
Cash and cash equivalents carried forward	47 4,007	455, 193

1. Accounting policies

1.1 Basis of preparation financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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).

The charity is a public benefit entity and an unincorporated registered charity in England and Wales. The address of the principle activity is 446, Allerton Road Liverpool, L18 9UU.

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 Allerton 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.

Allerton Gospel Hall Trust

Notes to the Financial Statements As at 5 April 2023

- 1.5 Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost. Freehold land is not depreciated.
- 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. Currently, the Trust has no restricted funds.
- 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.
- 1.10 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 (2022: None).

3. Wages and salaries

There are no employees (2022: none).

4. Donated services

Received from:	2023	2022
	0	0
Donated to:	2023	2022
Childwall Gospel Hall Trust	9,973	18,492

Allerton Gospel Hall Trust

Notes to the Financial Statements As at 5 April 2023

5. Resources expended

	Meet ing Room Room ble activiti es £	2023 Room ms £	Other charita ble activiti es £	2022
Direct costs				
- Repairs and Maintenance	4,627	4,025	4,025	
- Insurance	2,019	1,758	1,758	
- Rates	0	0	0	
- Light and heat	6,259	0	2,580	
- Rent	0	2,580	0	
- Telephone	945	945	509	
- Depreciation	0	0	0	
- Legal and professional costs	5,299	50	3,113	
		9		
		0		
		3,113		
Support costs	11,932		17	
Governance	144	12		
		0		
	1911,932	12,105	17	

Governance costs include £144 (2022: £120) in respect of independent examiner's fees.

6. Tangible fixed assets

	Freehold Property and Refurbishment £
Cost	
Brought forward at 6 April 2022	1,500,000
Additions	2,495,558
At 5 April 2023	3,995,558

Allerton Gospel Hall Trust

Notes to the Financial Statements As at 5 April 2023

Net book value At 5 April 2022	1,500,000
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Property Details:

Land registry titles of the above property held are MS569738 and MS331162

7. Analysis of net assets between funds

7.1 Current year

	Unrestric ted Funds £	Restrict ed Funds £	Total Funds £
Tangible fixed assets	3,995,558		3,995,558
Current assets less	479,763		479,763
Current liabilities	0		0
Creditors due after 1 year	2,300,000		2,300,000
Total funds	<u>2,175,321</u>		<u>2,175,321</u>

7.2 Prior year

	Unrestric ted funds £	Restrict ed funds £	Total Funds £
Tangible fixed assets	1,500,000		1,500,000
Current assets	456,963		456,963
Current liabilities			
Total funds	<u>1,956,963</u>		<u>1,956,963</u>

8. Movement in funds

8.1 Current year

Balance at 6 April 2022	Incomin g resourc es	Resource s expende d	Realise d/ unreali sed gains and	Balance at 5 April 2023
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Allerton Gospel Hall Trust

Notes to the Financial Statements As at 5 April 2023

	£	£	£	losses £	£
Restricted funds	0	0	0	0	0
Designated Funds	675	2,025	2,700	0	0
Unrestricted funds	1,956,288	258,037	39,003	0	2,175,321
Total funds	1,956,963	260,062	41,703	0	2,175,321

8.2 Prior year

	Balance at 6 April 2021 £	Incomin g resourc es £	Resource s expende d £	Realise d/ unreali sed gains and losses £	Balance at 5 April 2022 £
Restricted funds	0	0	0	0	0
Designated Funds	-225	16,350	15,450	0	675
Unrestricted funds	1,952,582	36,488	32,814	0	1,956,268
Total funds	1,952,357	52,838	48,264	0	1,956,963

9. Transactions with related parties

There were no related party transactions in the reporting period that require disclosure. (2022 nil)

10. Post balance sheet events

Planning permission is being sought for a new Gospel Hall on the Rainhill site. The budget cost of constructing this Gospel Hall is £2 million but no contracts have been entered into.

11. Volunteers

Allerton 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.

Allerton Gospel Hall Trust

Notes to the Financial Statements As at 5 April 2023

12. Control

The charity is controlled by its trustees

Accounts

Charity Registration No: 1159097

Allerton Gospel Hall Trust
Report of the trustees and
unaudited financial statements
Year ended 5 April 2022

Allerton Gospel Hall Trust

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Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2022

Reference and administrative details

Charity name	Allerton Gospel Hall Trust
Registered charity number	1159097
Trustees	Quentin Clayson Ian Devenish Adrian Harris (Chair) Alistair Thewlis Howard Thorstensen
Treasurer	Ian Devenish
Principal address	446 Allerton Road Liverpool L18 9UU
Independent examiner	Bruce Davey
Limited	Trigo Consultancy Services 3, Handbridge Chester CH4 7JE
Bankers	NatWest 138 Allerton Road Liverpool L18 2JN
Solicitors	Wace Morgan 31 Market Street Newtown Powys SY16 2PG

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2022

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 10-11 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 20th September 1982, most recently amended by Deed of Variation dated 16th August 2014. The Trust was registered with the Charity Commission for England and Wales on 6th November 2014 under Charity Registration Number: 1159097

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 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022 (2021: £nil).

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

Risk management

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

Objectives and activities

Objectives and aims

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

Public benefit

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2022

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 Allerton 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 normal activities of the Trust were less than normal during the year because of the Covid-19 pandemic. Both income and running expenses were reduced. A grant of £18,492 was made to the Childwall Gospel Hall Trust to enable them to remove some dangerous conifer trees and renew the fences at the Well Lane Gospel Hall. The neighbours were delighted.

Members of the congregation were very active in assisting the Rapid Relief Team - RRT as described below. A Team was also set up to search for a suitable new site for a Gospel hall.

The trustees have also operated an Emergency Needs fund for the duration of the coronavirus pandemic and any resultant economic downturn. This provided 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 appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Plans for Future Periods

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

Meetings

Meetings held at the Gospel hall would normally 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.

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

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2022

Spreading the Gospel message and the life of a Christian

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

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

In addition to street preaching, the Trust has made donations to local food banks and supported the Whitechapel Centre in its fund raising for the homeless in Liverpool. Also to the Victory outreach church looking after families from deprived areas of the city. A further supply of Bibles were provided to HMP at Appleton Thorn Prison. Members of the congregation work continue to work with the RRT - Rapid Relief Team who supply free meals and support to the emergency services and other charities. RRT has an Agreement with Merseyside Fire and Rescue Services to respond to any incident within 90 minutes of receiving a call. The 44 unpaid volunteers can be called out without warning anytime 24/7. RRT also supports training days arranged by the rescue services and provides all the necessary refreshments. It was a very active year with over 23 events including support at the Liverpool Women's Hospital after the terrorist attack.

We have also worked closely with two large primary schools in deprived areas providing more than 2,000 SmaRRT cookie breakfast bars and 20 Early Bird Learning kits to the schools.

Since the start of the war in Ukraine, RRT has co-ordinated a major supply of regular truckloads of food boxes and health care packs for the emergency there.

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

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2022

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 position

In the year ended 5 April 2022, the Trust had a modest £4,606 of incoming resources over resources expended. Total voluntary income received this year was £52,838 compared to £144,798 the previous year. In the previous year, the income was boosted by a legacy of £95,578

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.

However, the present Allerton Road Gospel Hall is over 50 years old and the Trustees are considering its replacement if a suitable opportunity arose. This would be a major expense and so the Trustees have decided to accumulate whatever funds become available

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 £456,963.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 & 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Allerton Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2022

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:

Ian Devenish

Trustee

Date: 17th December 2022

Allerton Gospel Hall Trust

Independent examiner's report to the trustees For the year ended 5 April 2022

I report to the trustees on my examination of the accounts of the ABC Gospel Hall Trust for the year ended 05 April 2022.

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 THE INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

1. Accounting records were not kept in respect of 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.



Date 12/01/2023

Allerton Gospel Hall Trust

Statement of financial activities For the year ended 5 April 2022

Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations and legacies:					
Collections					
Contributions from the congregation	24,460	16,350		40,810	37,110
Gift Aid donations	7,080			7,080	7,255
Income tax refunds	1,770			1,770	1,814
Payroll giving	3,178			3,178	3,042
Legacies					95,578
Grants					
Investments					
Bank interest	32				92
Total	36,520	16,350		52,870	144,891
Expenditure on:					
Charitable activities					
Running meeting rooms	12,321			12,321	36,554
Outreach Activities	2,001	15,450		17,451	15,232
Cost of donated services	18,492			18,492	6,472
Total	32,814	15,450		48,264	58,528
Net income/ (expenditure)	3,706	900		4,606	86,362
Gains/(losses) on revaluation of fixed assets	0				0
Net movement in funds	3,706	900		4,606	86,362
Reconciliation of funds					
Total funds brought forward	1,952,582	-225		1,952,357	1,865,995
Total funds carried forward	1,956,288	675		1,956,963	1,952,357

The notes on pages 10 to 14 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.

Allerton Gospel Hall Trust

Balance sheet As at 5 April 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	6	<u>1,500,000</u>	<u>1,500,000</u>
Current assets			
Debtors:		1,770	1,814
Prepayments and accrued income			
Cash at bank and in hand		<u>455,193</u>	<u>450,543</u>
Current liabilities			
Creditors: amounts falling due within one year:		0	0
Other creditors		0	0
Accruals and deferred income		0	0
Net current assets		<u>456,963</u>	<u>452,357</u>
Total assets less current liabilities		1,956,963	1,952,357
Creditors: amounts falling due after more than one year:			
Loan			
Net assets		<u>1,956,963</u>	<u>1,952,357</u>
Funds			
Unrestricted income fund		1,956,963	1,952,357
Restricted funds			
Total funds	7	<u>1,956,963</u>	<u>1,952,357</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of the Allerton Gospel Hall Trust on 17th December 2022 and signed on their behalf by

Ian Devenish

Trustee

The notes on pages 10 to 15 form part of these financial statements

1. Accounting policies

1.1 Basis of preparation financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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 Childwall 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 £xxx) 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:

Allerton Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2022

Freehold buildings	2% straight line
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line

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. Currently, the Trust has no restricted funds.

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.

1.10 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.

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 (2021: None).

3. Wages and salaries

There are no employees (2021: none).

4. Donated services

Donated to:	2022	2021
	£	£
Childwall Gospel Hall Trust	18,492	6,742

Allerton Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2022

5. Resources expended

	Meeti Room Room s	Other charita ble activiti es £	2021 g Room s £	Other charita ble activiti es £	2021 £
Direct costs					
- Repairs and Maintenance	4,025	4,025	27,655		27,66
- Insurance	1,758	1,758	1,196		
- Rates			0		1,196
- Light and heat	2,580	2,580	3,599		
- Rent			0		3,599
- Telephone	509		526		
- Depreciation			0		
- Legal and professional costs	3,113	3,113	3,578		
				3,578	
				15,232	15,23
Support costs		17,666	17,66		
Governance	120				
	12,105	17,666	29,77	36,554	15,232
					51,78

Governance costs include £120 (2021: £0) in respect of independent examiner's fees.

6. Tangible fixed assets

	Freehold Property and Refurbishment £	Temporary buildings buildings £	Furniture, fixtures & fittings £	Total £
Cost				
Brought forward at 6 April 2021	1,500,000			1,500,000
Disposals	0			0
At 5 April 2022	<u>1,500,000</u>			<u>1,500,000</u>
Net book value				
At 5 April 2021	<u>1,500,000</u>			<u>1,500,000</u>

Property Details:

Allerton Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2022

Land registry title of the above property is MS569738

7. Analysis of net assets between funds

1.1 Current year

	Unrestric ted Funds £	Restrict ed Funds £	Total Funds £
Tangible fixed assets	1,500,000		1,500,000
Current assets	456,963		456,963
Current liabilities			
Total funds	1,956,963		1,965,963

7.2 Prior year

	Unrestric ted funds £	Restrict ed funds £	Total Funds £
Tangible fixed assets	1,500,000		1,500,000
Current assets	452,357		452,357
Current liabilities			
Total funds	1,952,357		1,952,357

8. Movement in funds

1.2 Current year

	Balance at 6 April 2021 £	Incomin g resourc es £	Resource s expende d £	Realise d/ unreali sed gains and losses £	Balance at 5 April 2022 £
Restricted funds	0	0	0	0	0
Designated Funds	-225	16,350	15,450	0	675

Allerton Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2022

Unrestricted funds	1,952,582	36,488	32,814	0	1,956,288
Total funds	1,952,357	52,838	48,264	0	1,956,963

1.3 Prior 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	14,250	14,475		-225
Unrestricted funds	1,865,995	130,640	44,053		1,952,582
Total funds	1,865,995	144,890	58,528		1,952,357

9. Transactions with related parties

No purchases, no expenditure and no money was given to related parties during the year (2021: nil)

10. Volunteers

Allerton 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.

Allerton Gospel Hall Trust

**Notes to the financial statements
For the year ended 5 April 2022**

ALLERTON GOSPEL HALL TRUST

England & Wales - Charity number 1159097

Accounts

Charity Registration No: 1159097

Allerton Gospel Hall Trust

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

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Allerton Gospel Hall Trust

Reference and administrative details For the year ended 5 April 2021

Charity name	Allerton Gospel Hall Trust
Registered charity number	1159097
Trustees	Quentin Clayson Ian Devenish Adrian Harris (Chair) Alistair Thewlis Howard Thorstensen
Treasurer	Ian Devenish
Principal address	446 Allerton Road Liverpool L18 9UU
Independent examiner	Bruce Davey Trigo Consultancy Services Limited 3, Handbridge Chester CH4 7JE
Bankers	NatWest 138 Allerton Road Liverpool L18 2JN
Solicitors	Wace Morgan 31 Market Street Newtown Powys SY16 2PG

Allerton 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 9 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 20th September 1982, most recently amended by Deed of Variation dated 16th August 2014. The Trust was registered with the Charity Commission for England and Wales on 6th November 2014 under Charity Registration Number: 1159097

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 2. 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 Childwall Gospel Hall Trust, with which it shares members of its congregation.

Risk management

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

Objectives and activities

Objectives and aims

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

Public benefit

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

Allerton Gospel Hall Trust

Report of the trustees

For the year ended 5 April 2021

Main activities and achievements

The Trust provides and maintains Allerton Road 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's main achievement this year has been to upgrade facilities at the Allerton Road Gospel Hall. The main gates were automated to provide improved safety and increased security during services. The air conditioning system has also been modernised to give better control of temperature, humidity and fresh air.

Donations were made to the local prison chaplain and food parcels to local food Banks

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, Allerton GHT 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.

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

Spreading the Gospel message and the life of a Christian

The Allerton Road 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.

Allerton Gospel Hall Trust

Report of the trustees

For the year ended 5 April 2021

In addition to street preaching, members of the congregation work with the RRT - Rapid Relief Team who supply free meals and support to the emergency services and other charities. RRT has an Agreement with Merseyside Fire and Rescue Services to respond to any incident within 90 minutes of receiving a call. The 36 unpaid volunteers can be called out without warning anytime 24/7. RRT also supports training days arranged by the rescue services and provides all the necessary refreshments.

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 surplus of £86,362 of incoming resources over resources expended. This surplus was due to a large legacy of £95,578. Total voluntary income received this year was £144,799 compared to £44,787 in the previous year.

The designated fund for congregation support showed a modest deficit (£225) at the financial year end. This shortfall was covered by funds received the following week.

All funds held were unrestricted funds.

Allerton Gospel Hall Trust

Report of the trustees For the year ended 5 April 2021

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.

However, the present Allerton Road Gospel Hall is over 50 years old and the Trustees are considering its replacement if a suitable opportunity arose. This would be a major expense and so the Trustees have decided to accumulate whatever funds become available.

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 £452,357 (2020 - £365,995)

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:

Jan Devenish

Trustee

Date: August 31st 2021

**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 the Allerton Gospel Hall Trust for the year ended 05 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').

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 THE INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

1. Accounting records were not kept in respect of 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.

Signed



17th September 2021

Allerton Gospel Hall Trust

Statement of financial activities For the year ended 5 April 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Notes					
Income and endowments from:					
Donations and legacies:					
Collections					
Contributions from the congregation	22,860	14,250		37,110	30,630
Gift Aid donations	7,255			7,255	8,880
Income tax refunds	1,814			1,814	2,220
Payroll giving	3,042			3,042	3,057
Legacies	95,578			95,578	
Investments					
Bank interest	92			92	41
Other					
Profit on sale of assets	0			0	124,057
Total	130,641	14,250		144,891	168,885
Expenditure on:					
Charitable activities					
Running meeting rooms	36,554			36,554	21,651
Outreach Activities	757	14,475		15,232	894
Cost of donated services	4 6,742			6,472	4,777
Total	5 44,053	14,475		58,528	27,322
Net income/(expenditure)	86,587	-225		86,362	141,563
Gains/(losses) on revaluation of fixed assets	0	0		0	0
Net movement in funds	86,587	-225		86,362	141,563
Reconciliation of funds					
Total funds brought forward	1,865,995			1,865,995	1,724,432
Total funds carried forward	1,952,582	-225		1,952,357	1,865,995

The notes on pages 9 to 14 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.

Allerton Gospel Hall Trust

Balance sheet As at 5 April 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	6	1,500,000	1,500,000
Current assets			
Debtors:		1,814	2,220
Cash at bank and in hand		450,543	363,775
Current liabilities			
Creditors: amounts falling due within one year:		0	0
Other creditors		0	0
Accruals and deferred income		0	0
Net current assets		452,357	365,995
Total assets less current liabilities		1,952,357	1,865,995
Creditors: amounts falling due after more than one year:			
Loan		0	0
Net assets		1,952,357	1,865,995
Funds			
Unrestricted income fund		1,952,357	1,865,995
Restricted funds			
Total funds	7	1,952,357	1,865,995

The unaudited financial statements were approved and authorised for issue by the Trustee of Allerton Gospel Hall Trust on 29th September 2021 and signed on their behalf by

Jan Devenish

Trustee

The notes on pages 9 to 14 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 Allerton 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 included in these accounts are based on historic values of the freehold property

All other assets have been fully written down and are not included in the accounts as their market value would be insignificant

Allerton 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 2020, Allerton GHT ceased using the gospel hall, 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).

4. Donated services

Donated to:	2021	2020
	£	£
Childwall Gospel Hall Trust	6,742	4,777
	<u>6,742</u>	<u>4,777</u>

Notes to the financial statements
For the year ended 5 April 2021

5. Resources expended

	Meeting rooms £	Other charitable activities £	2021 £	2020 £
Direct costs				
- Repairs and Maintenance	27,655		27,655	4,444
- Insurance	1,196		1,196	1,444
- Rates	0		0	0
- Light and heat	3,599		3,599	10,900
- Rent	0		0	0
- Telephone	526		526	560
- Depreciation	0		0	0
- Legal and professional costs	3,578		3,578	4,303
Support costs		15,232	15,232	894
Governance				
Total	<u>36,554</u>	<u>15,232</u>	<u>51,786</u>	<u>22,545</u>

Governance costs include £0 (2020: £0) in respect of independent examiner's fees.

6. Tangible fixed assets

	Freehold Property and Refurbishment £	Temporary buildings buildings £	Furniture, fixtures & fittings £	Total £
Cost				
Brought forward at 6 April 2020	1,500,000			1,500,000
Disposals	0			0
Net book value				
At 5 April 2021	<u>1,500,000</u>			<u>1,500,000</u>

Property Details:

Land registry titles of the above property held are MS569738.

Allerton Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2021

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	1,500,000			1,500,000
Current assets	452,357			452,357
Current liabilities	0			0
Total funds	1,952,357			1,952,357

7.2 Prior year

	Unrestricted funds £	Designated Funds £	Restricted funds £	Total Funds £
Tangible fixed assets	1,500,000			1,500,000
Current assets	365,995			365,995
Current liabilities				
Total funds	1,865,995			1,865,995

8. Movement in funds

8.1 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	14,250	14,475	-225	-225
Unrestricted funds	1,865,995	130,640	44,053	0	1,952,582
Total funds	1,865,995	144,890	58,528	0	1,952,357

Allerton Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2021

8.2 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	1,724,432	168,885	27,322	0	1,865,995
Total funds	1,724,432	168,885	27,322	0	1,865,995

9. Transactions with related parties

No purchases, no expenditure and no money was given to related parties during the year (2020: nil)

10. Volunteers

Allerton 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.