

Charity Registration No: 1159097

Allerton Gospel Hall Trust

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

Contents

	Pages
Reference and administrative details	1
Report of the trustees	2-5
Independent examiner’s report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9-14

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.

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.