

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 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 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

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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.