EGERTON GOSPEL HALL TRUST

England & Wales · Charity number 1159149

Details

Status	Registered
Legal form	Trust
Registered	2014-11-11
Register	View on the Charity Commission register

Contact

Address	58 Egerton Road Ashton-on-Ribble Preston PR2 1AL
Phone	01772861510
Email	info@egertontrust.org

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: The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as "Brethren". Details of the origin, terachings, and way of life of Brethren can be found on their website: www.plymouthbrethrenchristianchurch.org

Classification

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

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Geography

- **Area of benefit:** LANCASHIRE
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£314,109	£138,994	-	-
2024-04-05	£153,388	£150,050	-	-
2023-04-05	£227,080	£58,846	-	-
2022-04-05	£491,962	£47,967	-	-
2021-04-05	£163,641	£58,042	-	-

Trustees

Name	Role	Appointed
ALAN JAMES LOVELL		2003-04-01
ANDREW JAMES WHITE		1999-04-01
Adrian Simpson		2015-07-04
CALEB SIMPSON		2010-01-01

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EGERTON GOSPEL HALL TRUST

England & Wales - Charity number 1159149

Accounts

Charity registration number: 1159149

Egerton Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2025

Egerton Gospel Hall Trust

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Egerton Gospel Hall Trust

Reference and Administrative Details

Trustees	Mr Alan Lovell Mr Andrew White Mr Caleb Simpson Mr Adrian Simpson Mr Vincent Whiley, deceased on 4th June 2025
Treasurer/Chairman	Mr. Adrian Simpson
Charity Registration Number	1159149
Principal Office	58 Egerton Road Ashton-on-Ribble Preston PR2 1 AL
Accountants	Hinton Abbott Accountants 2 Kingsdown Orchard, Hyde Road SN2 7RR
Solicitors	Tomleys 31 Market Street Newtown Powys SY16 2PG

Egerton Gospel Hall Trust

Trustees Report

The trustees present the annual report together 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 10 and comply with the Trust Deed and applicable law.

Structure, governance and management

Nature of governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 06 April 1973, amended by various Deeds and most recently by Deed of Variation dated 15 August 2014.The Trust was registered with the Charity Commission for England and Wales on 11 November 2014 under Charity Registration Number: 1159149.

Recruitment and appointment of trustees

The names of the Trustees who served during the year and since the year end are set out on page 1. 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 1 main Gospel hall and Trustees are chosen from among the regular congregation of the halls. 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 Blackgate and Whittam Trusts, with which it shares members of its congregation. Services are donated to these trusts regularly .

Major risks and management of those risks

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

Objects 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.

Egerton Gospel Hall Trust

Trustees Report (continued)

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.

The Egerton Gospel Hall Trust donates monthly to three Preston Food Banks:
The Pantry Intact Centre Preston
The Salvation Army
Luv Preston food Bank.

The Trust has members of the congregation who donate time to the RRT charity (This is a separate charity) and the Trust also donates funds to the RRT.
The RRT has donated food boxes to Ingol Primary School Preston.

Members of the congregation also are engaged in street preaching and giving out gospel tracts (about 70 tracts per week) and bibles.

Main activities and achievements
The Trust provides and maintains Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The Trust has been continuing to open the hall to the congregation and visitors and encouraging good works by them which benefit the wider community, as described below.

Plans for Future Periods
Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

In July 2025 the Trust purchased a site where it is planning to build a new gospel hall. The Trustees believe that this will be more local to the congregation than the one that it has been used since the 1960's. The Trustees are hoping to commence construction during 2027.

Meetings
Meetings held at the Gospel halls 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 350 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. During the year, 100 Gospel tracts and 8 Bibles were given out in the street preaching's and given out to the community at places of work etc.

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

Egerton Gospel Hall Trust

Trustees Report (continued)

Spreading the Gospel message and the life of a Christian
The Gospel halls are 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 the street preaching members of the congregation have been assisting the Rapid Relief Team in preparing food boxes for Ukraine and also assisting the RRT in a sleepover at the local Preston football club. This was for local business owners.

The congregation have also helped in tidying the local village (Bilsborrow) Verges and donating flowers for the flower bed.

The Trust also donates food to local food banks each month.

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.

Egerton Gospel Hall Trust

Trustees Report (continued)

Achievements and performance

Financial review

In the year ended 5 April 2025, the Trust had a £175,115 surplus of incoming resources expended. Total voluntary income received this year was £314,109 compared to £153,388 in the previous year.

Policy on reserves

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves other than a equivalent to three months expenditures. 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 £132,111 (previous year £67,046). However, as there are loans still outstanding of £114,000, we are currently building funds to pay this off. There are no restricted funds in the Trust.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

30 Jan 2026

Adrian Simpson

.....

Adrian Simpson (Jan 30, 2026, 10:40am)

Mr Adrian Simpson

Trustee

Egerton Gospel Hall Trust

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.

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.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

30 Jan 2026

Adrian Simpson

.....

Adrian Simpson (Jan 30, 2026, 10:40am)

Mr Adrian Simpson
Trustee

Egerton Gospel Hall Trust

Independent Examiner's Report to the trustees of Egerton Gospel Hall Trust

I report to the trustees on my examination of the accounts of Egerton Gospel Hall Trust for the year ended 5 April 2025.

Responsibilities and basis of report

As the charity trustees of Egerton Gospel Hall Trust you 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 Egerton Gospel Hall 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 Report to the trustees of Egerton Gospel Hall Trust (continued)

Independent examiner's statement

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

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 Egerton Gospel Hall 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 accounting 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.

Radzikowska

.....
Ewa (Jan 30, 2026, 9:38am)

Ewa Radzikowska
FMAAT

2 Kingsdown Orchard, Hyde Road
SN2 7RR

30 Jan 2026
Date:.....

Egerton Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	2	314,109	314,109
Expenditure on:			
Charitable activities	3	(138,994)	(138,994)
Total Expenditure		(138,994)	(138,994)
Net movement in funds		175,115	175,115
Reconciliation of funds			
Total funds brought forward		1,642,043	1,642,043
Total funds carried forward	8	**1,817,158**	**1,817,158**

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2	153,388	153,388
Expenditure on:			
Charitable activities	3	(150,050)	(150,050)
Total Expenditure		(150,050)	(150,050)
Net movement in funds		3,338	3,338
Reconciliation of funds			
Total funds brought forward		1,638,704	1,638,704
Total funds carried forward	8	**1,642,042**	**1,642,042**

All of the charity's activities derive from continuing operations during the above two periods.

Egerton Gospel Hall Trust

(Registration number: 1159149)
Balance Sheet as at 5 April 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	4	1,799,047	1,738,996
Current assets			
Debtors		7,491	7,058
Cash at bank and in hand		126,900	62,208
		134,391	69,266
Creditors: Amounts falling due within one year		(2,280)	(2,220)
Net current assets		132,111	67,046
Total assets less current liabilities		1,931,158	1,806,042
Creditors: Amounts falling due after more than one year		(114,000)	(164,000)
Net assets		**1,817,158**	**1,642,042**
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		1,817,158	1,642,042
Total funds	8	**1,817,158**	**1,642,042**

The notes on pages 11 to 15 form part of the Financial Statements.

The financial statements on pages 9 to 16 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

30 Jan 2026

Adrian Simpson

.....
Adrian Simpson (Jan 30, 2026, 10:40am)

Mr Adrian Simpson
Trustee

Egerton Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2025

1 Accounting policies

Statement of compliance
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 (£).

Egerton Gospel Hall 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 notes.

Incoming Resources
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 Egerton 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.

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

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

Governance 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.

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.

Tangible fixed assets
Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.Freehold land is not depreciated.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings & Equipments	20% on Written Down Value

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.

Preparation of consolidated financial statements

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

Going concern

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

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.

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).

Wages and salaries

There are no employees (2024: None).

Donated Services

The value of donated services to BlackGate Trust are £6,148 (2024: £3,482) and to Whittam Trust are £7,138 (2024: £4,003)

2 Income from donations and legacies

	Unrestricted funds		
	Other	Total 2025	Total 2024
	£	£	£
Donations and legacies;			
Donations - Gift Aid	19,440	19,440	16,060
Donations - Non-Gift Aid	289,809	289,809	133,350
Gift aid reclaimed	4,860	4,860	3,978
	314,109	**314,109**	**153,388**

3 Outgoing resources

Net outgoing resources for the year include:

	2025	2024
	£	£
Accountancy & Legal & Professional	1,697	28,276
Donated Services	13,286	7,485
Water	21,314	43,970
Gas & Electricity	18,591	21,709
Insurance	2,342	1,019
Repairs & Maintenance	7,556	36,559
Heath & safety	6,328	5,576
Bank Charges	208	165
Telephone	2,767	1,858
Conference Hosting Costs	63,621	-
Depreciation	897	1,121
Cleaning	478	242
Office expenses	145	385
Travelling	-	1,685
Total	**138,994**	**150,050**

4 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 6 April 2024	1,734,513	67,483	1,801,996
Additions	60,948	-	60,948
At 5 April 2025	1,795,461	67,483	1,862,944
Depreciation			
At 6 April 2024	-	63,000	63,000
Charge for the year	-	897	897
At 5 April 2025	-	63,897	63,897
Net book value			
At 5 April 2025	**1,795,461**	**3,586**	**1,799,047**
At 5 April 2024	**1,734,513**	**4,483**	**1,738,996**

Land registry titles of the above property held are LA71636, LA927076 and LA453128.

5 Volunteers

Egerton 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.

6 Related party transactions

Loans outstanding as on 5th April 2025 to related parties are as follows:
Adrian Simpson, a trustee, £20,000
Jim Simpson , a relative of Trustee, £64,000
Gerald Simpson, a relative of Trustee, £20,000

Loans outstanding as on 5th April 2024 to related parties are as follows:
Adrian Simpson, a trustee, £20,000
Jim Simpson, a relative of Trustee, £64,000
Gerald Simpson, a relative of Trustee, £20,000

Donations received from related parties were as follows:

During the year, an aggregate of £79,600 were received as donations from related parties.
Donation in prior year was an aggregate of £75,100 were received as donations from related parties.

7 Non-adjusting events after the financial period

On 25 September 2025, the Trust acquired a site for a new church hall in Catforth, Preston for £890,000.

8 Funds

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Balance at 5 April 2025 £
Unrestricted funds				
Unrestricted other funds	**1,642,043**	**314,109**	**(138,994)**	**1,817,158**

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
Unrestricted funds				
Unrestricted other funds	**1,638,704**	**153,388**	**(150,050)**	**1,642,042**

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 April 2025 £
Tangible fixed assets	1,799,047	1,799,047
Current assets	134,391	134,391
Current liabilities	(2,280)	(2,280)
Creditors over 1 year	(114,000)	(114,000)
Total net assets	**1,817,158**	**1,817,158**

Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

	Unrestricted funds General £	Total funds at 5 April 2024 £
Tangible fixed assets	1,738,996	1,738,996
Current assets	69,266	69,266
Current liabilities	(2,220)	(2,220)
Creditors over 1 year	(164,000)	(164,000)
Total net assets	**1,642,042**	**1,642,042**

Signable

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Parties involved with this document

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Audit history log

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Fri, 30th Jan 2026 10:40:42 GMT	Signed document confirmation emails have been sent to all parties. Document URL: https://api.signable.app/shareable/envelope?t=420898aa-e1ea-4926-8c14-c53ee8db5ec8 (217.38.5.42)

EGERTON GOSPEL HALL TRUST

England & Wales - Charity number 1159149

Accounts

Charity registration number: 1159149

Egerton Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2024

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Egerton Gospel Hall Trust

Reference and Administrative Details

Trustees	Mr Vincent Whiley Mr Alan Lovell Mr Andrew White Mr Caleb Simpson Mr Adrian Simpson
Treasurer/Chairman	Mr. Vincent Whiley
Charity Registration Number	1159149
Principal Office	58 Egerton Road Ashton-on-Ribble Preston PR2 1 AL
Accountants	Hinton Abbott Accountants 2 Kingsdown Orchard, Hyde Road SN2 7RR
Solicitors	Tomleys 31 Market Street Newtown Powys SY16 2PG

Egerton Gospel Hall Trust

Trustees Report

The trustees present the annual report together 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 10 and comply with the Trust Deed and applicable law.

Structure, governance and management

Nature of governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 06 April 1973, amended by various Deeds and most recently by Deed of Variation dated 15 August 2014.The Trust was registered with the Charity Commission for England and Wales on 11 November 2014 under Charity Registration Number: 1159149.

Recruitment and appointment of trustees

The names of the Trustees who served during the year and since the year end are set out on page 1. 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 1 main Gospel hall along with 3 local small gospel halls and Trustees are chosen from among the regular congregation of the halls. 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 Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Charity also maintains particular links with Blackgate and Whittam Trusts, with which it shares members of its congregation. Services are donated to these trusts regularly .

Major risks and management of those risks

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

Objects 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.

The Egerton Gospel Hall Trust donates monthly to three Preston Food Banks:
The Pantry Intact Centre Preston
The Salvation Army
Luv Preston food Bank.

The Trust has members of the congregation who donate time to the RRT charity (This is a separate charity) and the Trust also donates funds to the RRT.
The RRT has donated food boxes to Ingol Primary School Preston.

Members of the congregation also are engaged in street preaching and giving out gospel tracts (about 70 tracts per week) and bibles.

Main activities and achievements
The Trust provides and maintains Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The Trust has been continuing to open the hall to the congregation and visitors and encouraging good works by them which benefit the wider community, as described below.

Plans for Future Periods
Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

Meetings
Meetings held at the Gospel halls 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 350 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. During the year, 100 Gospel tracts and 8 Bibles were given out in the street preaching's and given out to the community at places of work etc.

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

Spreading the Gospel message and the life of a Christian
The Gospel halls are 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 the street preaching members of the congregation have been assisting the Rapid Relief Team in preparing food boxes for Ukraine and also assisting the RRT in a sleepover at the local Preston football club. This was for local business owners.

The congregation have also helped in tidying the local village (Bilsborrow) Verges and donating flowers for the flower bed.

The Trust also donates food to local food banks each month.

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.

Trustees Report (continued)

Achievements and performance

Financial review

In the year ended 5 April 2024, the Trust had a £3,338 surplus of incoming resources over resources expended. Total voluntary income received this year was £153,388 compared to £227,080 in the previous year.

All funds held were unrestricted funds.

Policy on reserves

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves other than a equivalent to three months expenditures. 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 £67,046. However, as there are loans still outstanding of £164,000, we are currently building funds to pay this off. There are no restricted funds in the Trust.

The annual report was approved by the trustees of the charity on 8/1/25 and signed on its behalf by:

Mr Vincent Whiley
Trustee

Mr Alan Lovell
Trustee

Mr Andrew White
Trustee

Mr Caleb Simpson
Trustee

Mr Adrian Simpson
Trustee

Egerton Gospel Hall Trust

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.

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.

The annual report was approved by the trustees of the charity on 8/1/25 and signed on its behalf by:

Mr Vincent Whiley
Trustee

Mr Alan Lovell
Trustee

Mr Andrew White
Trustee

Mr Caleb Simpson
Trustee

Mr Adrian Simpson
Trustee

Egerton Gospel Hall Trust

Independent Examiner's Report to the trustees of Egerton Gospel Hall Trust

I report to the trustees on my examination of the accounts of Egerton Gospel Hall Trust for the year ended 5 April 2024.

Responsibilities and basis of report

As the charity trustees of Egerton Gospel Hall Trust you 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 Egerton Gospel Hall 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 Egerton Gospel Hall 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 accounting 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.

.....
Chris Pittock

2 Kingsdown Orchard, Hyde Road
SN2 7RR

Date: 26/11/24

Egerton Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2	153,388	153,388
Expenditure on:			
Charitable activities	3	(150,050)	(150,050)
Total Expenditure		(150,050)	(150,050)
Net movement in funds		3,338	3,338
Reconciliation of funds			
Total funds brought forward		1,638,704	1,638,704
Total funds carried forward	7	**1,642,042**	**1,642,042**

	Note	Unrestricted funds £	Designated funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	224,830	2,250	227,080
Expenditure on:				
Charitable activities	3	(55,096)	(3,750)	(58,846)
Total Expenditure		(55,096)	(3,750)	(58,846)
Net income/(expenditure)		169,734	(1,500)	168,234
Gross transfers between funds		(1,500)	1,500	-
Net movement in funds		168,234	-	168,234
Reconciliation of funds				
Total funds brought forward		1,470,470	-	1,470,470
Total funds carried forward	7	**1,638,704**	**-**	**1,638,704**

All of the charity's activities derive from continuing operations during the above two periods.

Egerton Gospel Hall Trust

(Registration number: 1159149)
Balance Sheet as at 5 April 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	4	1,738,996	1,736,486
Current assets			
Debtors		7,058	13,995
Cash at bank and in hand		62,208	89,223
		69,266	103,218
Creditors: Amounts falling due within one year		(2,220)	(2,000)
Net current assets		67,046	101,218
Total assets less current liabilities		1,806,042	1,837,704
Creditors: Amounts falling due after more than one year		(164,000)	(199,000)
Net assets		**1,642,042**	**1,638,704**
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		1,642,042	1,638,704
Total funds	7	**1,642,042**	**1,638,704**

The notes on pages 10 to 15 form part of the Financial Statements.

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 8/11/23 and signed on their behalf by:

Mr Vincent Whiley
Trustee

Mr Alan Lovell
Trustee

Mr Andrew White
Trustee

Mr Caleb Simpson
Trustee

Mr Adrian Simpson
Trustee

Notes to the Financial Statements for the Year Ended 5 April 2024

1 Accounting policies

Statement of compliance
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 (£).

Egerton Gospel Hall 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 notes.

Incoming Resources
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 Egerton 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.

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

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

Governance 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.

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.

Tangible fixed assets
Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.Freehold land is not depreciated.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings & Equipments	20% on Written Down Value

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.

Preparation of consolidated financial statements

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

Going concern

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

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.

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).

Wages and salaries

There are no employees (2023: None).

Donated Services

The value of donated services to BlackGate Trust are £3,482 (2023: £9,213) and to Whittam Trust are £4,003 (2023: £7,809).

2 Income from donations and legacies

	Unrestricted funds		
	Other	Total 2024	Total 2023
	£	£	£
Donations and legacies;			
Donations - Gift Aid	16,060	16,060	34,855
Donations - Non-Gift Aid	133,350	133,350	183,511
Gift aid reclaimed	3,978	3,978	8,714
	153,388	**153,388**	**227,080**

3 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024	2023
	£	£
Accountancy & Legal & Professional	28,276	6,194
Donated Services	7,485	17,022
Water	43,970	4,748
Gas & Electricity	21,709	3,356
Insurance	1,019	2,525
Repairs & Maintenance	36,559	7,963
Heath & safety	5,576	6,965
Bank Charges	165	214
Telephone	1,858	1,324
Congregation Support	-	5,761
Sundry expenses	-	1,075
Depreciation	1,121	1,268
Cleaning	242	433
Office expenses	385	-
Travelling	1,685	-
Total	**150,050**	**58,846**

4 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 6 April 2023	1,730,882	67,483	1,798,365
Additions	3,631	-	3,631
At 5 April 2024	1,734,513	67,483	1,801,996
Depreciation			
At 6 April 2023	-	61,879	61,879
Charge for the year	-	1,121	1,121
At 5 April 2024	-	63,000	63,000
Net book value			
At 5 April 2024	**1,734,513**	**4,483**	**1,738,996**
At 5 April 2023	**1,730,882**	**5,604**	**1,736,486**

Land registry titles of the above property held are LA71636, LA927076 and LA453128.

5 Volunteers

Egerton 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.

6 Related party transactions

Loans outstanding as on 5th April 2024 to related parties are as follows:
Adrian Simpson, a trustee, £20,000
Jim Simpson, a relative of Trustee, £64,000
Gerald Simpson, a relative of Trustee, £20,000

Loans outstanding as on 5th April 2023 to related parties are as follows:
Adrian Simpson, a trustee, £50,000
Jim Simpson , a relative of Trustee, £64,000
Gerald Simpson, a relative of Trustee, £30,000

Donations received from related parties were as follows:

During the year, an aggregate of £75,100 were received as donations from related parties.
Donation in prior year was an aggregate of £87,970 were received as donations from related parties.

7 Funds

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
Unrestricted funds				
Unrestricted other funds	**1,638,704**	**153,388**	**(150,050)**	**1,642,042**

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2023 £
Unrestricted funds					
Unrestricted designated funds	-	2,250	(3,750)	1,500	-
Unrestricted other funds	1,470,470	224,830	(55,096)	(1,500)	1,638,704
Total funds	**1,470,470**	**227,080**	**(58,846)**	**-**	**1,638,704**

8 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 April 2023 £
Tangible fixed assets	1,736,486	1,736,486
Current assets	103,218	103,218
Current liabilities	(2,000)	(2,000)
Creditors over 1 year	(199,000)	(199,000)
Total net assets	**1,638,704**	**1,638,704**

EGERTON GOSPEL HALL TRUST

England & Wales - Charity number 1159149

Accounts

Charity registration number: 1159149

Egerton Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2023

Egerton Gospel Hall Trust

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Egerton Gospel Hall Trust

Reference and Administrative Details

Trustees	Mr Vincent Whiley Mr Alan Lovell Mr Andrew White Mr Caleb Simpson Mr Adrian Simpson
Treasurer/Chairman	Mr. Vincent Whiley
Charity Registration Number	1159149
Principal Office	58 Egerton Road Ashton-on-Ribble Preston PR2 1 AL
Accountants	Hinton Abbott Accountants 2 Kingsdown Orchard, Hyde Road SN2 7RR
Solicitors	Tomleys 31 Market Street Newtown Powys SY16 2PG

Egerton Gospel Hall Trust

Trustees Report

The trustees present the annual report together 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 10 and comply with the Trust Deed and applicable law.

Structure, governance and management

Nature of governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 06 April 1973, amended by various Deeds and most recently by Deed of Variation dated 15 August 2014.The Trust was registered with the Charity Commission for England and Wales on 11 November 2014 under Charity Registration Number: 1159149.

Recruitment and appointment of trustees

The names of the Trustees who served during the year and since the year end are set out on page 1. 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 1 main Gospel hall along with 3 local small gospel halls and Trustees are chosen from among the regular congregation of the halls. 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 Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Charity also maintains particular links with Blackgate and Whittam Trusts, with which it shares members of its congregation. Services are donated to these trusts regularly .

Major risks and management of those risks

Major Risks

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

Objects 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.

The Egerton Gospel Hall Trust donates monthly to three Preston Food Banks:
The Pantry Intact Centre Preston
The Salvation Army
Luv Preston food Bank.

The Trust has members of the congregation who donate time to the RRT charity (This is a separate charity) and the Trust also donates funds to the RRT.
The RRT has donated food boxes to Ingol Primary School Preston.

Members of the congregation also are engaged in street preaching and giving out gospel tracts (about 70 tracts per week) and bibles.

Main activities and achievements
The Trust provides and maintains Gospel halls 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 a complete renovation of our main city hall, a complete new interior including a foyer and anteroom (a safer pedestrian area outside, kitchen/mother and baby room) and air conditioning. The trust continued to open the halls to the congregation and visitors and encouraging good works by them which benefit the wider community, as described below.

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
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 halls 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 350 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. During the year, 100 Gospel tracts and 8 Bibles were given out in the street preaching's and given out to the community at places of work etc.

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

Spreading the Gospel message and the life of a Christian
The Gospel halls are a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Some members of the congregation assisted the Rapid Relief Team Charity in their work in helping others in time of need. They helped with the distribution of food parcels during the pandemic.

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 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.

Achievements and performance

Trustees Report (continued)

Financial review

In the year ended 5 April 2023, the Trust had a modest surplus of £168,234 of incoming resources over resources expended. Total voluntary income received this year was £227,080 compared to £491,962 in the previous year.

All funds held were unrestricted funds.

Policy on reserves

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves other than a equivalent to three months expenditures. 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 £101,218. However, as there are loans still outstanding of £199,000, we are currently building funds to pay this off. There are no restricted funds in the Trust.

The annual report was approved by the trustees of the charity on 5/12/23 and signed on its behalf by:

.....	.....	.....
Mr Vincent Whiley	Mr Alan Lovell	Mr Andrew White
Trustee	Trustee	Trustee
.....	.....	
Mr Caleb Simpson	Mr Adrian Simpson	
Trustee	Trustee	

Egerton Gospel Hall Trust

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.

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.

The annual report was approved by the trustees of the charity on 5-12-23 and signed on its behalf by:

Mr Vincent Whiley
Trustee

Mr Alan Lovell
Trustee

Mr Andrew White
Trustee

Mr Caleb Simpson
Trustee

Mr Adrian Simpson
Trustee

Egerton Gospel Hall Trust

Independent Examiner's Report to the trustees of Egerton Gospel Hall Trust

I report to the trustees on my examination of the accounts of Egerton Gospel Hall Trust for the year ended 5 April 2023.

Responsibilities and basis of report

As the charity trustees of Egerton Gospel Hall Trust you 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 Egerton Gospel Hall 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.

.....

Ewa Radzikowska
FMAAT
2 Kingsdown Orchard, Hyde Road
SN2 7RR

Date: 20.11.2023

Egerton Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2023

	Note	Unrestricted funds £	Unrestricted Designated funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	224,830	2,250	227,080
Expenditure on:				
Charitable activities	3	(55,096)	(3,750)	(58,846)
Total Expenditure		(55,096)	(3,750)	(58,846)
Net income/(expenditure)		169,734	(1,500)	168,234
Gross transfers between funds		(1,500)	1,500	-
Net movement in funds		168,234	-	168,234
Reconciliation of funds				
Total funds brought forward		1,470,470	-	1,470,470
Total funds carried forward	11	**1,638,704**	**-**	**1,638,704**

	Note	Unrestricted funds £	Designated funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	479,662	12,300	491,962
Expenditure on:				
Charitable activities	3	(35,217)	(12,750)	(47,967)
Total Expenditure		(35,217)	(12,750)	(47,967)
Net movement in funds		444,445	(450)	443,995
Reconciliation of funds				
Total funds brought forward		1,026,025	450	1,026,475
Total funds carried forward	11	**1,470,470**	**-**	**1,470,470**

All of the charity's activities derive from continuing operations during the above two periods.

Egerton Gospel Hall Trust

(Registration number: 1159149)
Balance Sheet as at 5 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	1,736,486	1,637,116
Current assets			
Debtors	5	13,995	11,234
Cash at bank and in hand	6	89,223	167,920
		103,218	179,154
Creditors: Amounts falling due within one year	7	(2,000)	(1,800)
Net current assets		101,218	177,354
Total assets less current liabilities		1,837,704	1,814,470
Creditors: Amounts falling due after more than one year	8	(199,000)	(344,000)
Net assets		**1,638,704**	**1,470,470**
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		1,638,704	1,470,470
Total funds	11	**1,638,704**	**1,470,470**

The notes on pages 10 to 15 form part of the Financial Statements.

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 5/12/23 ..... and signed on their behalf by:

.....	.....	.....
Mr Vincent Whiley	Mr Alan Lovell	Mr Andrew White
Trustee	Trustee	Trustee
.....	.....	
Mr Caleb Simpson	Mr Adrian Simpson	
Trustee	Trustee	

1 Accounting policies

Statement of compliance
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 (£).

Basis of preparation
Egerton Gospel Hall 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 notes.

Incoming Resources
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 Egerton 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.

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

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

Governance 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.

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.

Tangible fixed assets
Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.Freehold land is not depreciated.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings & Equipments	20% on Written Down Value

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.

Preparation of consolidated financial statements

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

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.

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).

Wages and salaries

There are no employees (2022: none).

Donated Services

The value of donated services to BlackGate Trust are £9,213 (2022: £1,374) and to Whittam Trust are £7,809 (2022: £14,469).

2 Income from donations and legacies

	Unrestricted funds			
	Designated £	Other £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations - Gift Aid	-	34,855	34,855	34,486
Donations - Non-Gift Aid	2,250	181,261	183,511	448,854
Gift aid reclaimed	-	8,714	8,714	8,622
	2,250	**224,830**	**227,080**	**491,962**

3 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Accountancy & Legal & Professional	6,194	4,088
Equipment repairs & rentals	-	585
Donated Services	17,022	15,843
Water	4,748	2,286
Gas & Electricity	3,356	3,089
Insurance	2,525	2,103
Repairs & Maintenance	7,963	4,199
Heath & safety	6,965	578
Bank Charges	214	203
Telephone	1,324	616
Congregation Support	5,761	12,750
Sundry expenses	1,075	175
Depreciation	1,268	1,452
Cleaning	433	-
Total	**58,846**	**47,966**

4 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 6 April 2022	1,631,309	66,418	1,697,727
Additions	99,573	1,065	100,638
At 5 April 2023	1,730,882	67,483	1,798,365
Depreciation			
At 6 April 2022	-	60,611	60,611
Charge for the year	-	1,268	1,268
At 5 April 2023	-	61,879	61,879
Net book value			
At 5 April 2023	**1,730,882**	**5,604**	**1,736,486**
At 5 April 2022	**1,631,309**	**5,807**	**1,637,116**

Land and Buildings includes the following :

City Hall at 56 Egerton Road £301,606 - Land Registry Title No LA71636
City Hall at 56 Egerton Road £28,700 - Land Registry Title No LA71636 Refurbishment 2020 &2021
City Hall at 56 Egerton Road £99,572 - Land Registry Title No LA71636 Refurbishment yearend 5Apr23
Land next to above £41,885 - Land Registry Title No LA927076
Property £1,259,117 (Greyrigg Property) acquired during 2017-18 - Land registry No LA453128

5 Debtors

	2023 £	2022 £
Prepayments	5,281	1,862
Other debtors	8,714	9,372
	13,995	**11,234**

6 Cash and cash equivalents

	2023	2022
	£	£
Cash at bank	89,223	167,920

7 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	2,000	1,800

8 Creditors: amounts falling due after one year

	2023	2022
	£	£
Other loans	199,000	344,000

9 Volunteers

Egerton 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.

10 Related party transactions

Loans outstanding as on 5th April 2023 to related parties are as follows:
Adrian Simpson, a trustee, £50,000
Jim Simpson , a relative of Trustee, £64,000
Gerald Simpson, a relative of Trustee, £30,000

Loans outstanding as on 5th April 2022 to related parties are as follows:
Adrian Simpson, a trustee, £50,000
Jim Simpson , a relative of Trustee, £64,000
Gerald Simpson, a relative of Trustee, £30,000
Caleb Simpson, a Trustee, £20,000

Donations received from related parties were as follows:

During the year, an aggregate of £87,970 were received as donations from related parties.
Donation in prior year was an aggregate of £87,621were received as donations from related parties.

11 Funds

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2023 £
Unrestricted funds					
Unrestricted designated funds	-	2,250	(3,750)	1,500	-
Unrestricted other funds	1,470,470	224,830	(55,096)	(1,500)	1,638,704
Total funds	**1,470,470**	**227,080**	**(58,846)**	**-**	**1,638,704**

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Balance at 5 April 2022 £
Unrestricted funds				
Unrestricted designated funds	450	12,300	(12,750)	-
Unrestricted other funds	1,026,025	479,662	(35,217)	1,470,470
Total funds	**1,026,475**	**491,962**	**(47,967)**	**1,470,470**

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 April 2023 £
Tangible fixed assets	1,736,486	1,736,486
Current assets	103,218	103,218
Current liabilities	(2,000)	(2,000)
Creditors over 1 year	(199,000)	(199,000)
Total net assets	**1,638,704**	**1,638,704**

	Unrestricted funds General £	Total funds at 5 April 2022 £
Tangible fixed assets	1,637,116	1,637,116
Current assets	179,154	179,154
Current liabilities	(1,800)	(1,800)
Creditors over 1 year	(344,000)	(344,000)
Total net assets	**1,470,470**	**1,470,470**

EGERTON GOSPEL HALL TRUST

England & Wales - Charity number 1159149

Accounts

Charity registration number: 1159149

Egerton Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2022

Egerton Gospel Hall Trust

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Egerton Gospel Hall Trust

Reference and Administrative Details

Trustees	Mr Vincent Whiley Mr Alan Lovell Mr Andrew White Mr Caleb Simpson Mr Adrian Simpson
Treasurer/Chairman	Mr. Vincent Whiley
Charity Registration Number	1159149
Principal Office	58 Egerton Road Ashton-on-Ribble Preston PR2 1 AL
Accountants	Hinton Abbott Accountants 2 Kingsdown Orchard, Hyde Road SN2 7RR
Solicitors	Tomleys 31 Market Street Newtown Powys SY16 2PG

Egerton Gospel Hall Trust

Trustees Report

The trustees present the annual report together 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 and comply with the Trust Deed and applicable law.

Structure, governance and management

Nature of governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 06 April 1973, amended by various Deeds and most recently by Deed of Variation dated 15 August 2014.The Trust was registered with the Charity Commission for England and Wales on 11 November 2014 under Charity Registration Number: 1159149.

Recruitment and appointment of trustees

The names of the Trustees who served during the year and since the year end are set out on page 1. 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 Gospel halls and Trustees are chosen from among the regular congregation of the halls. 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 Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Charity also maintains particular links with Blackgate and Whittam Trusts, with which it shares members of its congregation. Services are donated to these trusts regularly .

Major risks and management of those risks

Major Risks

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

Objects 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.

Egerton Gospel Hall Trust

Trustees Report

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.

The Egerton Gospel Hall Trust donates monthly to three Preston Food Banks:
The Pantry Intact Centre Preston
The Salvation Army
Luv Preston food Bank.

The Trust has members of the congregation who donate time to the RRT charity and the Trust also donates funds to the RRT.
The RRT has donated food boxes to Ingol Primary School Preston.

Members of the congregation also are engaged in street preaching and giving out gospel tracts (about 70 tracts per week) and bibles.

Main activities and achievements
The Trust provides and maintains Gospel halls 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 a complete renovation of one of the local halls.a complete new interior including a foyer and anti room and air conditioning. The trust continued to open the halls to the congregation and visitors and encouraging good works by them which benefit the wider community, as described below.

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
With the commencement of lockdown restrictions in the UK the trust ceased using the gospel halls it operates. During the financial year, restrictions were eased sufficiently to allow the congregation to use the gospel halls for the Lord's Supper (Communion). The use of the rooms was conducted in a manner which always complied with the government guidance, and the trust intends to continue using the rooms when it is safe to do so.

Egerton Gospel Hall Trust

Trustees Report

Meetings
Meetings held at the Gospel halls 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 350 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. During the year, 100 Gospel tracts and 8 Bibles were given out in the street preaching's and given out to the community at places of work etc.

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

Spreading the Gospel message and the life of a Christian
The Gospel halls are a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Some members of the congregation assisted the Rapid Relief Team Charity in their work in helping others in time of need. They helped with the distribution of food parcels during the pandemic.

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 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).

Fund

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives.Gift aid is also claimed on relevant matters.

Egerton Gospel Hall Trust

Trustees Report

Achievements and performance

Financial review

In the year ended 5 April 2022, the Trust had a surplus of £443,995 of incoming resources over resources expended. Total voluntary income received this year was £491,962 compared to £163,641 in the previous year. The voluntary income received during the year includes the proceeds from the sale of Blackpool Road Hall, which was owned by Whittam Trust. Also, Fran Richardson has donated £85,000 which were outstanding to him as loan.

All funds held were unrestricted funds.

Policy on reserves

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves other than a equivalent to three months expenditures. 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 £176,603. There are no restricted funds in the Trust.

The annual report was approved by the trustees of the charity on 21-1-23 and signed on its behalf by:

Mr Vincent Whiley
Trustee

Mr Alan Lovell
Trustee

Mr Andrew White
Trustee

Mr Caleb Simpson
Trustee

Mr Adrian Simpson
Trustee

Egerton Gospel Hall Trust

Statement of Trustees' Responsibilities

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

The law applicable to charities 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 21-1-23 and signed on its behalf by:

.....
Mr Vincent Whiley
Trustee

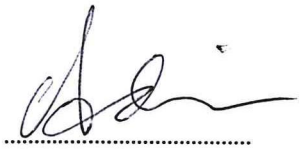
.....
Mr Alan Lovell
Trustee

.....
Mr Andrew White
Trustee

.....
Mr Caleb Simpson
Trustee

Egerton Gospel Hall Trust

Statement of Trustees' Responsibilities



.....

Mr Adrian Simpson
Trustee

Egerton Gospel Hall Trust

Independent Examiner's Report to the trustees of Egerton Gospel Hall Trust

I report to the trustees on my examination of the accounts of Egerton Gospel Hall Trust for the year ended 5 April 2022.

Responsibilities and basis of report

As the charity trustees of Egerton Gospel Hall Trust you 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 Egerton Gospel Hall 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

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

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 Egerton Gospel Hall 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 accounting 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.

.....

Ewa Radzikowska
FMAAT
2 Kingsdown Orchard, Hyde Road
SN2 7RR

Date: 10:01:2023

Egerton Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2022

	Note	Unrestricted funds £	Unrestricted Designated funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	479,662	12,300	491,962
Expenditure on:				
Charitable activities	3	(35,217)	(12,750)	(47,967)
Total Expenditure		(35,217)	(12,750)	(47,967)
Net movement in funds		444,445	(450)	443,995
Reconciliation of funds				
Total funds brought forward		1,026,025	450	1,026,475
Total funds carried forward	11	**1,470,470**	-	**1,470,470**

	Note	Unrestricted funds £	Designated funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	136,116	27,525	163,641
Expenditure on:				
Charitable activities	3	(30,967)	(27,075)	(58,042)
Total Expenditure		(30,967)	(27,075)	(58,042)
Net movement in funds		105,149	450	105,599
Reconciliation of funds				
Total funds brought forward		920,876	-	920,876
Total funds carried forward	11	**1,026,025**	**450**	**1,026,475**

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 and 2022 are shown in note 11

Egerton Gospel Hall Trust

(Registration number: 1159149)
Balance Sheet as at 5 April 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	4	1,637,116	1,638,568
Current assets			
Debtors	5	11,234	8,527
Cash at bank and in hand	6	167,920	20,180
		179,154	28,707
Creditors: Amounts falling due within one year	7	(1,800)	(1,800)
Net current assets		177,354	26,907
Total assets less current liabilities		1,814,470	1,665,475
Creditors: Amounts falling due after more than one year	8	(344,000)	(639,000)
Net assets		**1,470,470**	**1,026,475**
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		1,470,470	1,026,475
Total funds	11	**1,470,470**	**1,026,475**

The notes on pages 11 to 16 form part of the Financial Statements.

The financial statements on pages 9 to 16 were approved by the trustees, and authorised for issue on 21-1-23 and signed on their behalf by:

Mr Vincent Whiley
Trustee

Mr Alan Lovell
Trustee

Mr Andrew White
Trustee

Mr Caleb Simpson
Trustee

Mr Adrian Simpson
Trustee

Egerton Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2022

1 Accounting policies

Statement of compliance
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 (£).

Basis of preparation
Egerton Gospel Hall Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Incoming Resources
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 Egerton 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.

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

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

Governance 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.

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.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.Freehold land is not depreciated.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings & Equipments	20% on Written Down Value

Funds

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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.

Preparation of consolidated financial statements

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

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. 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.

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).

Wages and salaries

There are no employees (2021: none).

Donated Services

The value of donated services to BlackGate Trust are £1,374 (2021: £3,844) and to Whittam Trust are £14,469 (2021: £4,636).

2 Income from donations and legacies

	Unrestricted funds			
	Designated £	Other £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations - Gift Aid	-	34,486	34,486	28,184
Donations - Non-Gift Aid	12,300	436,554	448,854	128,487
Gift aid reclaimed	-	8,622	8,622	6,970
	12,300	**479,662**	**491,962**	**163,641**

3 Net incoming/outgoing resources

Net outgoing resources for the year include: Depreciation of owned assets £1,452 (2021: £1,815)

	2022 £	2021 £
Governance	4,088	4,995
Equipment repairs & rentals	585	-
Donated Services	15,843	8,480
Water	2,286	2,808
Gas & Electricity	3,089	6,703
Insurance	2,103	1,705
Repairs & Maintenance	4,199	2,139
Heath & safety	578	1,514
Bank Charges	203	196
Telephone	616	568
Congregation Support	12,750	27,075
Sundry expenses	175	44
Depreciation	1,452	1,815
Total	**47,966**	**58,042**

Cost of Independent Examination included within Governance cost is £ 600.

4 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 6 April 2021	1,631,309	66,418	1,697,727
At 5 April 2022	1,631,309	66,418	1,697,727
Depreciation			
At 6 April 2021	-	59,159	59,159
Charge for the year	-	1,452	1,452
At 5 April 2022	-	60,611	60,611
Net book value			
At 5 April 2022	**1,631,309**	**5,807**	**1,637,116**
At 5 April 2021	**1,631,309**	**7,259**	**1,638,568**

Land and Buildings includes the following :

City Hall at 56 Egerton Road £ 301,606 - Land Registry Title no LA71636
Land next to above £41,885 - Land Registry Title No LA927076
Property £1,259,117 acquired during 2017-18 - Land registry No LA453128

5 Debtors

	2022 £	2021 £
Prepayments	1,862	1,482
Other debtors	9,372	7,045
	11,234	**8,527**

Debtors includes £751 (2021: £Nil) receivable after more than one year.

	2022
	£
Other debtors	751

6 Cash and cash equivalents

	2022	2021
	£	£
Cash at bank	167,920	20,180

7 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,800	1,800

8 Creditors: amounts falling due after one year

	2022	2021
	£	£
Other loans	344,000	639,000

13. Volunteers

Egerton 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.

9 Related party transactions

Loans outstanding as on 5th April 2022 to related parties are as follows:

Adrian Simpson, a trustee, £50,000
Jim Simpson , a relative of Trustee, £64,000
Gerald Simpson, a relative of Trustee, £30,000
Caleb Simpson , a Trustee, £20,000

Donations received from related parties were as follows:

During the year, an aggregate of £87,621 were received as donations from related parties.

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 April 2022 £
Intangible fixed assets	1,637,116	1,637,116
Current assets	178,403	178,403
Current liabilities	(1,800)	(1,800)
Creditors over 1 year	(344,000)	(344,000)
Total net assets	**1,469,719**	**1,469,719**

	Unrestricted funds		Total funds at 5 April 2021 £
	General £	Designated £	
Tangible fixed assets	1,638,568	-	1,638,568
Current assets	28,257	450	28,707
Current liabilities	(1,800)	-	(1,800)
Creditors over 1 year	(639,000)	-	(639,000)
Total net assets	**1,026,025**	**450**	**1,026,475**

11 Funds

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Balance at 5 April 2022 £
Unrestricted funds				
Unrestricted designated funds	450	12,300	(12,750)	-
Unrestricted other funds	1,026,025	471,040	(26,595)	1,470,470
Total funds	**1,026,475**	**483,340**	**(39,345)**	**1,470,470**

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Balance at 5 April 2021 £
Unrestricted funds				
Unrestricted designated funds	-	(27,525)	27,075	(450)
Unrestricted other funds	920,876	129,146	(23,997)	1,026,025
Total funds	**(920,876)**	**(156,671)**	**51,072**	**(1,026,475)**

EGERTON GOSPEL HALL TRUST

England & Wales - Charity number 1159149

Accounts

Charity registration number: 1159149

Egerton Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2021

Egerton Gospel Hall Trust

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Egerton Gospel Hall Trust

Reference and Administrative Details

Trustees	Mr Vincent Whiley Mr Alan Lovell Mr Andrew White Mr Caleb Simpson Mr Adrian Simpson
Treasurer/Chairman	Mr. Vincent Whiley
Principal Office	58 Egerton Road Ashton-on-Ribble Preston PR2 1 AL
Charity Registration Number	1159149
Solicitors	Tomleys 31 Market Street Newtown Powys SY16 2PG
Accountants	Hinton Abbott Accountants Presco Building Kiln Lane Swindon Wiltshire SN2 2NP

Egerton Gospel Hall Trust

Trustees Report

The trustees present the annual report together 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

Nature of governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 06 April 1973, amended by various Deeds and most recently by Deed of Variation dated 15 August 2014.The Trust was registered with the Charity Commission for England and Wales on 11 November 2014 under Charity Registration Number: 1159149.

Recruitment and appointment of 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 Gospel halls and Trustees are chosen from among the regular congregation of the halls. 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 Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Charity also maintains particular links with Blackgate and Whittam Trusts, with which it shares members of its congregation. Services are donated to these trusts regularly .

Major risks and management of those risks

Major Risks

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

Objects 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.

Egerton Gospel Hall Trust

Trustees Report

Main activities and achievements
The Trust provides and maintains Gospel halls 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 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.

Meetings
Meetings held at the Gospel halls 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 350 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. During the year, 100 Gospel tracts and 8 Bibles were given out in the street preaching's and given out to the community at places of work etc.

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

Spreading the Gospel message and the life of a Christian
The Gospel halls are a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Some members of the congregation assisted the Rapid Relief Team Charity in their work in helping others in time of need. They helped with the distribution of food parcels during the pandemic.

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 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).

Fund

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives.Gift aid is also claimed on relevant matters.

Achievements and performance

Financial review

In the year ended 5 April 2021, the Trust had a surplus of £105,599 of incoming resources over resources expended. Total voluntary income received this year was £163,641 compared to £213,946 in the previous year.

All funds held were unrestricted funds.

Plans for future periods

From 18th March 2020, the Trust ceased using the gospel halls, 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

Policy on reserves

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves other than a equivalent to three months expenditures. 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 £26,907. There are no restricted funds in the Trust.

Egerton Gospel Hall Trust

Trustees Report

The annual report was approved by the trustees of the charity on 11.12.21 and signed on its behalf by:

Mr Vincent Whiley
Trustee

Mr Alan Lovell
Trustee

Mr Andrew White
Trustee

Mr Caleb Simpson
Trustee

Mr Adrian Simpson
Trustee

Egerton Gospel Hall Trust

Statement of Trustees' Responsibilities

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

The law applicable to charities 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 11.12.21 and signed on its behalf by:

.....
Mr Vincent Whiley
Trustee

.....
Mr Alan Lovell
Trustee

.....
Mr Andrew White
Trustee

.....
Mr Caleb Simpson
Trustee

.....
Mr Adrian Simpson
Trustee

Egerton Gospel Hall Trust

Independent Examiner's Report to the trustees of Egerton Gospel Hall Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2021 which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of Egerton Gospel Hall Trust you 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 Egerton Gospel Hall 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 Egerton Gospel Hall 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 accounting 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.

.....

Mr Chris Pittock

Presco Building
Kiln Lane
Swindon
Wiltshire
SN2 2NP

Date: 05/10/21

Egerton Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2021

	Note	Unrestricted funds £	Unrestricted Designated funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	136,116	27,525	163,641
Expenditure on:				
Charitable activities	3	(30,967)	(27,075)	(58,042)
Total Expenditure		(30,967)	(27,075)	(58,042)
Net movement in funds		105,149	450	105,599
Reconciliation of funds				
Total funds brought forward		920,876	-	920,876
Total funds carried forward	9	**1,026,025**	**450**	**1,026,475**

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	2	213,946	213,946
Expenditure on:			
Charitable activities	3	(42,587)	(42,587)
Total Expenditure		(42,587)	(42,587)
Net movement in funds		171,359	171,359
Reconciliation of funds			
Total funds brought forward		749,517	749,517
Total funds carried forward	9	**920,876**	**920,876**

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 and 2021 are shown in note 11

Egerton Gospel Hall Trust

(Registration number: 1159149)
Balance Sheet as at 5 April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	4	1,638,568	1,624,633
Current assets			
Debtors	5	8,527	9,289
Cash at bank and in hand	6	20,180	57,754
		28,707	67,043
Creditors: Amounts falling due within one year	7	(1,800)	(1,800)
Net current assets		26,907	65,243
Total assets less current liabilities		1,665,475	1,689,876
Creditors: Amounts falling due after more than one year	8	(639,000)	(769,000)
Net assets		**1,026,475**	**920,876**
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		1,026,475	920,876
Total funds	9	**1,026,475**	**920,876**

The notes on pages 11 to 15 form part of the Financial Statements.

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 11-12-21 and signed on their behalf by:

Mr Vincent Whiley
Trustee

Mr Alan Lovell
Trustee

Mr Andrew White
Trustee

Mr Caleb Simpson
Trustee

Mr Adrian Simpson
Trustee

Egerton Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2021

1 Accounting policies

Statement of compliance
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 (£).

Basis of preparation
Egerton Gospel Hall 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 notes.

Incoming Resources
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 Egerton 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.

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

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

Governance 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.

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.

Tangible fixed assets
Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.Freehold land is not depreciated.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings & Equipments	20% on Written Down Value

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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.

Preparation of consolidated financial statements

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

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, the Trust ceased using the gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

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).

Wages and salaries

There are no employees (2020: none).

Donated Services

The value of donated services to BlackGate Trust are £3,844 (2020: £3,298) and to Whittam Trust are £4,636 (2020: £5,900).

2 Income from donations and legacies

	Unrestricted funds			
	Designated £	Other £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations - Gift Aid	-	28,184	28,184	32,314
Donations - Non-Gift Aid	27,525	100,962	128,487	173,524
Gift aid reclaimed	-	6,970	6,970	8,108
	27,525	**136,116**	**163,641**	**213,946**

3 Net incoming/outgoing resources

Net outgoing resources for the year include: Depreciation of owned assets £1,815 (2020: £3,355)

	2021 £	2020 £
Governance	4,995	6,563
Donated Services	8,480	9,198
Equipment repairs & rentals	-	92
Sundry Expenses	-	250
Water	2,808	3,220
Gas & Electricity	6,703	15,329
Insurance	1,705	1,816
Repairs & Maintenance	2,139	1,630
Heath & safety	1,514	213
Bank Charges	196	236
Telephone	568	527
Congregation Support	27,075	-
Cleaning	44	158
Depreciation	1,815	3,355
Total	**58,042**	**42,587**

Cost of Independent Examination included within Governance cost is £ 600.

4 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 6 April 2020	1,615,559	66,418	1,681,977
Additions	15,750	-	15,750
At 5 April 2021	1,631,309	66,418	1,697,727
Depreciation			
At 6 April 2020	-	57,344	57,344
Charge for the year	-	1,815	1,815
At 5 April 2021	-	59,159	59,159
Net book value			
At 5 April 2021	**1,631,309**	**7,259**	**1,638,568**
At 5 April 2020	**1,615,559**	**9,074**	**1,624,633**

Land and Buildings includes the following :

City Hall at 56 Egerton Road £ 301,606 - Land Registry Title no LA71636
Land next to above £41,885 - Land Registry Title No LA927076
Property £1,259,117 acquired during 2017-18 - Land registry No LA453128

5 Debtors

	2021 £	2020 £
Prepayments	1,482	1,211
Other debtors	7,045	8,078
	8,527	**9,289**

6 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	**20,180**	**57,754**

7 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	**1,800**	**1,800**

8 Creditors: amounts falling due after one year

	2021	2020
	£	£
Other loans	639,000	769,000

9 Funds

	Balance at 6 April 2020	Incoming resources	Resources expended	Balance at 5 April 2021
	£	£	£	£
Unrestricted funds				
Unrestricted designated funds	-	27,525	(27,075)	450
Unrestricted other funds	920,876	129,146	(23,997)	1,026,025
Total funds	**920,876**	**156,671**	**(51,072)**	**1,026,475**

	Balance at 6 April 2019	Incoming resources	Resources expended	Balance at 5 April 2020
	£	£	£	£
Unrestricted funds				
Unrestricted other funds	**749,517**	**205,838**	**(34,479)**	**920,876**

10 Analysis of net assets between funds

	Unrestricted funds		Total funds at 5 April 2021
	General	Designated	
	£	£	£
Tangible fixed assets	1,638,568	-	1,638,568
Current assets	28,257	450	28,707
Current liabilities	(1,800)	-	(1,800)
Creditors over 1 year	(639,000)	-	(639,000)
Total net assets	**1,026,025**	**450**	**1,026,475**

13. Volunteers

Egerton 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.

11 Related party transactions

Loans outstanding as on 5th April 2021 to related parties are as follows:

Adrian Simpson, a trustee, £50,000
Jim Simpson , a relative of Trustee, £64,000
Gerald Simpson, a relative of Trustee, £30,000
Wilf Whiley ,a relative of Trustee, £40,000
Caleb Simpson , a Trustee, £20,000

Donations received from related parties were as follows:

During the year, an aggregate of £60,824 were received as donations from related parties.