

Charity registration number: 1159149

Egerton Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2021

Egerton Gospel Hall Trust

Contents

Reference and Administrative Details	1
Trustees Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15

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).

Egerton Gospel Hall Trust

Trustees Report

- 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

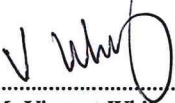
The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining 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

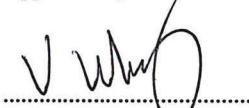
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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.

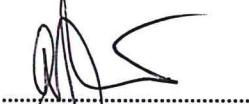
Approved by the trustees of the charity on 11.12.21 and signed on its behalf by:



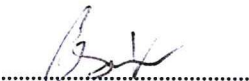
Mr Vincent Whiteley
Trustee



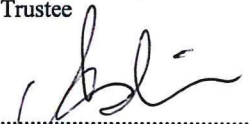
Mr Alan Lovell
Trustee



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	<u>(30,967)</u>	<u>(27,075)</u>	<u>(58,042)</u>
Total Expenditure		<u>(30,967)</u>	<u>(27,075)</u>	<u>(58,042)</u>
Net movement in funds		105,149	450	105,599
Reconciliation of funds				
Total funds brought forward		<u>920,876</u>	<u>-</u>	<u>920,876</u>
Total funds carried forward	9	<u><u>1,026,025</u></u>	<u><u>450</u></u>	<u><u>1,026,475</u></u>
	Note		Unrestricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2		213,946	213,946
Expenditure on:				
Charitable activities	3		<u>(42,587)</u>	<u>(42,587)</u>
Total Expenditure			<u>(42,587)</u>	<u>(42,587)</u>
Net movement in funds			171,359	171,359
Reconciliation of funds				
Total funds brought forward			<u>749,517</u>	<u>749,517</u>
Total funds carried forward	9		<u><u>920,876</u></u>	<u><u>920,876</u></u>

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

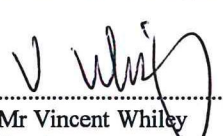
Egerton Gospel Hall Trust

(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	<u>20,180</u>	<u>57,754</u>
		28,707	67,043
Creditors: Amounts falling due within one year	7	<u>(1,800)</u>	<u>(1,800)</u>
Net current assets		<u>26,907</u>	<u>65,243</u>
Total assets less current liabilities		1,665,475	1,689,876
Creditors: Amounts falling due after more than one year	8	<u>(639,000)</u>	<u>(769,000)</u>
Net assets		<u><u>1,026,475</u></u>	<u><u>920,876</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,026,475</u>	<u>920,876</u>
Total funds	9	<u><u>1,026,475</u></u>	<u><u>920,876</u></u>

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

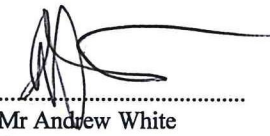
The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 11-12-21 and signed on their behalf by:



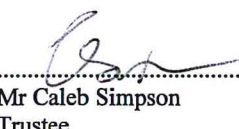
 Mr Vincent Whiley
 Trustee



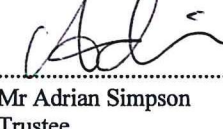
 Mr Alan Lovell
 Trustee



 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.

Egerton Gospel Hall Trust

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

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).

Egerton Gospel Hall Trust

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

2 Income from donations and legacies

	Unrestricted funds		Total	Total
	Designated	Other	2021	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
	<u>27,525</u>	<u>136,116</u>	<u>163,641</u>	<u>213,946</u>

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	<u>58,042</u>	<u>42,587</u>

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

Egerton Gospel Hall Trust

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

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	<u>15,750</u>	<u>-</u>	<u>15,750</u>
At 5 April 2021	<u>1,631,309</u>	<u>66,418</u>	<u>1,697,727</u>
Depreciation			
At 6 April 2020	-	57,344	57,344
Charge for the year	<u>-</u>	<u>1,815</u>	<u>1,815</u>
At 5 April 2021	<u>-</u>	<u>59,159</u>	<u>59,159</u>
Net book value			
At 5 April 2021	<u><u>1,631,309</u></u>	<u><u>7,259</u></u>	<u><u>1,638,568</u></u>
At 5 April 2020	<u><u>1,615,559</u></u>	<u><u>9,074</u></u>	<u><u>1,624,633</u></u>

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	<u>7,045</u>	<u>8,078</u>
	<u><u>8,527</u></u>	<u><u>9,289</u></u>

6 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u><u>20,180</u></u>	<u><u>57,754</u></u>

7 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	<u><u>1,800</u></u>	<u><u>1,800</u></u>

Egerton Gospel Hall Trust

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

8 Creditors: amounts falling due after one year

	2021 £	2020 £
Other loans	<u>639,000</u>	<u>769,000</u>

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	<u>920,876</u>	<u>129,146</u>	<u>(23,997)</u>	<u>1,026,025</u>
Total funds	<u>920,876</u>	<u>156,671</u>	<u>(51,072)</u>	<u>1,026,475</u>
	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Balance at 5 April 2020 £
Unrestricted funds				
Unrestricted other funds	<u>749,517</u>	<u>205,838</u>	<u>(34,479)</u>	<u>920,876</u>

10 Analysis of net assets between funds

	Unrestricted funds General £	Designated £	Total funds at 5 April 2021 £
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	<u>(639,000)</u>	<u>-</u>	<u>(639,000)</u>
Total net assets	<u>1,026,025</u>	<u>450</u>	<u>1,026,475</u>

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.

Egerton Gospel Hall Trust

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

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.