

Charity Registration No: 1159958

The Albacore Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2022**

T B Tax Services
Bridge House
Pattenden Lane
Marden
Kent
TN12 9QJ

The Albacore Gospel Hall Trust

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The Albacore Gospel Hall Trust**Reference and Administrative Details
For the year ended 5 April 2022**

Charity name	The Albacore Gospel Hall Trust
Registered charity number	1159958
Trustees	Mr Bruce Hazell (Chair) Mr Garth Woodcock Mr Jonathan Woodcock Mr John Glass Mr Raymond Hall
Treasurer	Mr Raymond Hall
Principal address	The Brethrens Meeting Hall Beckenham Hill Road Beckenham Kent BR3 1TH
Independent examiner	Simon Bell T B Tax Services Accountants Bridge House Pattenden Lane Marden Kent TN12 9QJ
Accountant	T B Tax Services Accountants Bridge House Pattenden Lane Marden Kent TN12 9QJ

The Albacore Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2022

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 12 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The charity is controlled by a deed of trust and constitutes an unincorporated charity.

The Charity is an unincorporated trust constituted by a Deed of Trust dated 21 June 1983, most recently amended by Deed of Variation dated 13 August 2014. The Trust was registered with the Charity Commission for England and Wales on 15 January 2015 under Charity Registration Number: 1159958.

Recruitment and appointment of new trustees

The names of the Trustees who served during the year and since the year end are set out on page 3. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022 (2021: £nil).

The Trust operates a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with the Manor Gospel Trust, and during the year the Charity paid expenses on behalf of the Trust, and vice versa, as shown in the donated services note.

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.

The Albacore Gospel Hall Trust

Report of the Trustees (Cont'd) For the year ended 5 April 2022

Objectives and activities

Objectives and aims

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

Public benefit

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

Main activities and achievements

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

The Trust has continued to engage with the congregation and encouraging good works by them which benefit the wider community, as described below.

Plans for future periods

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

The Trust is actively engaged in selling the Gospel Hall and once it has been sold it will become dormant.

Meetings

Meetings held at the Gospel hall include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 300 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

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

The Albacore Gospel Hall Trust

Report of the Trustees (Cont'd) For the year ended 5 April 2022

Spreading the Gospel message and the life of a Christian

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

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

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

- We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
- We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).
- We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).
- The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
- Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

Funding

Funding is sought through gifts from the congregation and Gift Aid is claimed on eligible donations. Funding is sometimes received from other charitable trusts with complementary objectives.

Financial review

Financial position

In the year ended 5 April 2022 the Trust had a modest deficit of incoming resources over resources expended. This was due to paying out expenses on behalf of other Trusts and some legal expenses incurred in relation to the proposed sale of the Gospel Hall.

Total voluntary income received this year was £30512 compared to £137110 in the previous year.

All funds held were unrestricted funds.

The Albacore Gospel Hall Trust

Report of the Trustees (Cont'd) For the year ended 5 April 2022

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. The Trustees aim to ensure that the charity has sufficient reserves to continue to fulfil its charitable objectives.

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 £40889 (2021: £53024).

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two Trustees.

On behalf of the Board:

DocuSigned by:

Ray Hall

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Raymond Hall
Trustee

11/16/2022

Date:

The Albacore Gospel Hall Trust

Independent Examiner's report to the Trustees For the year ended 5 April 2022

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

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

BASIS OF THE INDEPENDENT EXAMINERS 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 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 statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act;
Or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

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T B Tax Services

10/27/2022

Bridge House
Pattenden Lane
Marden
Kent
TN12 9QJ

The Albacore Gospel Hall Trust

Statement of Financial Activities

For the year ended 5 April 2022

		Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	Notes	£	£	£	£
Income and endowments from:					
<i>Donations and legacies:</i>					
Collections		0	0	0	0
Contributions from the congregation		16000	0	16000	110186
Gift Aid donations		3445	0	3445	3860
Income tax refunds		861	0	861	965
Donated services	4	10206	0	10206	22099
Payroll giving		0	0	0	0
Grants from other Trusts		0	0	0	0
<i>Investments</i>					
Bank interest		0	0	0	0
<i>Other - Legacies</i>		0		0	50000
Total		30512	0	30512	187110
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms	5	39026	0	39026	66564
Other charitable activities		2830	0	2830	105780
Cost of donated services	4	1800	0	1800	19280
Total		43656	0	43656	191624
Net income/(expenditure)		(13144)	0	(13144)	(4514)
Gains/(losses) on sale of fixed assets		0	0	0	0
Net movement in funds		(13144)	0	(13144)	(4514)
Reconciliation of funds					
Total funds brought forward		1672404	0	1672404	1676918
Total funds carried forward		1659260	0	1659260	1672404

The notes on pages 12 to 17 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

The Albacore Gospel Hall Trust**Balance Sheet****For the year ended 5 April 2022**

	Notes	2022 £	2021 £
Fixed assets			
Intangible assets		0	0
Tangible fixed assets	6	1618371	1619380
		1618371	1619380
Current assets			
Debtors		172	131
Loans	7	28000	28000
Prepayments and accrued income		0	0
Cash at bank and in hand		15006	27432
		43178	55563
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		(849)	(1099)
Accruals and deferred income		(1440)	(1440)
Loans		0	0
Net current assets		40889	53024
Total assets less current liabilities		1659260	1672404
Creditors: amounts falling due after more than one year:			
Loans		0	0
Net assets		1659260	1672404
Funds			
Unrestricted income fund		1659260	1672404
Restricted funds		0	0
Total charity funds	8	1659260	1672404

The unaudited financial statements were approved and authorised for issue by the Trustees of The Albacore Gospel Hall Trust on 11/16/2022 and signed on their behalf by

DocuSigned by:

 12BCE350720F427...
 Raymond Hall
 Trustee

The notes on pages 12 to 17 form part of these financial statements

The Albacore Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2022

1. Accounting policies

1.1 Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The functional currency of the charity is sterling (£).

The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to The Albacore Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

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

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

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £1000) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Fixtures and Fittings	25% reducing balance
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The Albacore Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2022

1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 Funds

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

Restricted funds arise from donations to the trust, which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 Preparation of consolidated financial statements

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

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. The Trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the Trust to continue as a going concern.

2. Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2021: None).

3. Wages and salaries

There are no employees (2021: none).

The Albacore Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2022

4. Donated services

Donated to:	2022	2021
	£	£
The Crockthorn Orpington Trust	0	1528
The Cheviot Trust 1976	0	6337
Fairworth Gospel Hall Trust	0	0
Hawley Gospel Trust	0	5888
Manor Gospel Trust	1800	5527
	<u>1800</u>	<u>19280</u>
Donated from:	2022	2021
	£	£
Manor Gospel Trust	10206	22099
	<u>10206</u>	<u>22099</u>

5. Resources expended

<i>Current year</i>	Meeting rooms	Other charitable activities	2022
	£	£	£
Direct costs:			
Insurance	1758	0	1758
Repairs & Maintenance	9069	0	9069
Utilities	9088	0	9088
Donations	0	0	0
Legal fees	18102	0	18102
Depreciation	1009	0	1009
Governance costs	<u>0</u>	<u>2830</u>	<u>2830</u>
	<u>39026</u>	<u>2830</u>	<u>41856</u>
<i>Prior year</i>	Meeting rooms	Other charitable activities	2021
	£	£	£
Direct costs:			
Insurance	1376	0	1376
Repairs & Maintenance	27882	0	27882
Utilities	9040	0	9040
Legal fees	27930	0	27930
Depreciation	336	0	336
Governance costs	<u>0</u>	<u>4780</u>	<u>4780</u>
	<u>66564</u>	<u>105780</u>	<u>172344</u>

Governance costs include £1440 (2021: £1440) in respect of independent examiner's fees.

The Albacore Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2022

6. Fixed assets

	Freehold Property See Below	Equipment	Total
Cost			
B/f at 06/04/21	1618371	29953	1648324
Additions	0	0	0
Disposals	0	(29953)	(29953)
At 5 April 2022	<u>1618371</u>	<u>0</u>	<u>1618371</u>
Depreciation			
B/f at 06/04/21	0	28944	29617
Charge for the year	0	0	0
Impairment	0	0	0
Disposals	0	(28944)	(29617)
At 5 April 2022	<u>0</u>	<u>0</u>	<u>0</u>
Net book value			
At 5 April 2022	<u>1618371</u>	<u>0</u>	<u>1618371</u>
At 5 April 2021	<u>1618371</u>	<u>1009</u>	<u>1619380</u>
Property Details	Title No		
	TGL305128		
Beckenham Hill Road	TGL42903		

7. Loans made

	2022 £	2021 £
Other loans	28000	28000
TOTAL	<u>28000</u>	<u>28000</u>

The Albacore Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2022

8. Analysis of net assets between funds

8.1 Current year

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1618371	0	1618371
Current assets	43178	0	43178
Current liabilities	(2289)	0	(2289)
Long term liabilities	0	0	0
Total funds	1659260	0	1659260

8.2 Prior year

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1619380	0	1619380
Current assets	55563	0	55563
Current liabilities	(2539)	0	(2539)
Long term liabilities	0	0	0
Total funds	1672404	0	1672404

The Albacore Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2022

9. Movement in funds

9.1 Current year

	Balance at 6 April 2021	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2022
	£	£	£	£	£
Restricted funds	0	0	0	0	0
Unrestricted funds	1672404	30512	(43656)	0	1659260
Total funds	1672404	30512	(43656)	0	1659260

9.2 Prior year

	Balance at 6 April 2020	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2021
	£	£	£	£	£
Restricted funds	0	0	0	0	0
Unrestricted funds	1676918	187110	(191624)	0	1672404
Total funds	1676918	187110	(191624)	0	1672404

10. Transactions with related parties

There were also gifts during the year totalling £2100 from related parties. (2021: £2100)

11. Volunteers

The Albacore 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.

The Albacore Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2022

12. Comparative Statement of Financial Activities

		Unrestricted funds	Restricted funds	Total funds 2021
	Notes	£	£	£
Income and endowments from:				
<i>Donations and legacies:</i>				
Collections		0	0	0
Contributions from the congregation		110186	0	110186
Gift Aid donations		3860	0	3860
Income tax refunds		965	0	965
Donated services	4	22099	0	22099
Payroll giving		0	0	0
Grants from other Trusts		0	0	0
<i>Investments</i>				
Bank interest		0	0	0
<i>Other - Legacies</i>		50000		50000
Total		187110	0	187110
Expenditure on:				
<i>Charitable activities</i>				
Running meeting rooms	5	66564	0	66564
Other charitable activities		105780	0	105780
Cost of donated services	4	19280	0	19280
Total		191624	0	191624
Net income/(expenditure)		(4514)	0	(4514)
Gains/(losses) on sale of fixed assets		0	0	0
Net movement in funds		(4514)	0	(4514)
Reconciliation of funds				
Total funds brought forward		1676918	0	1676918
Total funds carried forward		1672404	0	1672404