

Trustees Report & Unaudited Financial Statements

Grosvenor Gospel Hall Trust
For the year ended 5 April 2022

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Legal and Administrative Information

Grosvenor Gospel Hall Trust For the year ended 5 April 2022

Charity Name:

Grosvenor Gospel Hall Trust

Registered Charity Number:

1160160

Trustees:

George Clarke (Chair)

Jonathan Bennett

Stuart Leedham

Ross Bennett

Andrew Thomas

Treasurer:

Jonathan Bennett

Principle Address:

303 Penns Lane, Sutton Coldfield, West Midlands, B76 1NE

Independent Examiner:

Kerry Taylor
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

Accountant:

Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

Bankers:

National Westminster Bank Plc
6 Parade
Sutton Coldfield
West Midlands
B72 1PL

Report of the Trustees

Grosvenor Gospel Hall Trust

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 11 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing Document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 14 November 1978, most recently amended by Deed of Variation dated 28 February 2014. The trust was registered with the Charity Commission for England and Wales on 27 January 2015 under Charity Registration Number: 1160160

Recruitment and appointment of new Trustees

The Trustees who have 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.

The Trust operates one 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 Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Trust also maintains particular links with Park Hill and Walmley Gospel Hall Trusts with which it shares members of its congregation.

Risk Management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems to manage and mitigate those risks.

Objectives and Activities

Objectives and Aims

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

Public Benefit

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

Details of public benefit activities carried out by Grosvenor Gospel Hall Trust can be found in the separate appendix to this report.

Main activities and achievements

The Trust provides and maintains one 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 trustees have also operated an Emergency Needs fund for the duration of the coronavirus 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 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 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. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

Meetings

Meetings held at the Gospel 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 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 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 would usually participate in a programme of street preaching where Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Due to the Covid-19 pandemic this has not been possible during the financial year, but the congregation aim to continue this once it is safe to do so.

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

In the year ended 5 April 2022 the Trust had a surplus of incoming resources over resources expended.

Total voluntary income received this year was £57,791 compared to £50,438 in the previous year.

All funds held were unrestricted funds.

Reserves Policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim for the Charity to hold approximately £25,000 in a current account to meet the day to day expenses, plus an allowance for any urgent repairs and capital expenses. The Trustees will endeavour not to set aside funds unnecessarily, and funds accumulated at present are in view of providing a new gospel hall.

Free Reserves at the year end were £432,795 (2021: £404,453)

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 (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 which disclose with reasonable accuracy at any time the financial position of the charity and to 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:



Mr G Clarke (Trustee)

30/01/2023

Date

Report of the Independent Examiner

Grosvenor Gospel Hall Trust

For the year ended 5 April 2022

I report to the trustees on my examination of the accounts of the Grosvenor Gospel Hall Trust for the year ended 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').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

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

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

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

Kerrygtaylor

Kerry Taylor
Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

25 October 2022

Statement of Financial Activities

Grosvenor Gospel Hall Trust For the year ended 5 April 2022

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
Income and endowments:					
Donations and Legacies:					
Contributions from the Congregation	43,160	-	-	43,160	26,375
Gift Aid Donations	13,430	-	-	13,430	7,845
Income Tax refunds	1,201	-	-	1,201	4,118
Congregation Support	-	-	-	-	12,100
Investments					
Interest Received	32	-	-	32	138
Total Income and endowments:	57,823	-	-	57,823	50,576
Expenditure:					
Running Meeting Rooms (note 9)	31,690	-	-	31,690	31,648
Congregation Support (note 9)	-	675	-	675	9,825
Cost of donated services (note 4)	3,706	-	-	3,706	3,701
Total Expenditure:	35,396	675	-	36,071	45,174
Net Income/(Expenditure)	22,427	(675)	-	21,752	5,402
Net Movement In Funds	22,427	(675)	-	21,752	5,402
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
Reconciliation of funds (note 11)					
Total Funds brought forward	1,223,254	2,275	-	1,225,529	1,220,127
Net movement in funds	22,427	(675)	-	21,752	5,402
Total Funds carried forward	1,245,681	1,600	-	1,247,281	1,225,529

The notes on page 11 - 19 form part of these financial statements.

Balance Sheet

Grosvenor Gospel Hall Trust

As at 5 April 2022

	2022	2021
Fixed Assets		
Tangible assets (note 6)	814,486	821,076
Total Fixed Assets	814,486	821,076
Current assets		
Other Debtors	56,498	49,869
Prepayments and accrued income	8,187	5,312
Cash at bank and in hand	404,481	350,268
Total Current assets	469,166	405,449
Creditors: amounts falling due within one year		
Accruals and deferred income	36,371	996
Total Creditors: amounts falling due within one year	36,371	996
Net current assets/(liabilities)	432,795	404,453
Total assets less current liabilities	1,247,281	1,225,529
Net Assets	1,247,281	1,225,529
Funds (note 10)		
Unrestricted funds	1,247,281	1,225,529
Total Funds	1,247,281	1,225,529

The unaudited financial statements were approved and authorised for issue by the Trustees of Grosvenor Gospel Hall Trust on 30/01/2023 and were signed on its behalf by:


.....

Mr G Clarke (Trustee)

The notes on pages 11 - 19 form part of these financial statements.

Notes forming part of the Financial Statements

Grosvenor Gospel Hall Trust 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 Grosvenor 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 £100) 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:

Freehold buildings	2% straight line
Fixtures and Fittings	10% straight line

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.

1.9 Going Concern

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

1.10 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.

The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

2. TRUSTEES' REMUNERATION AND EXPENSES

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2020: none)

3. WAGES AND SALARIES

There are no employees (2021: none)

4. Donated Services

	2022	2021
Donated Services		
Donated To:		
Donated Services to Park Hill Gospel Hall Trust	1,735	1,853
Donated Services to Walmley Gospel Hall Trust	1,971	1,848
Total Donated Services:	3,706	3,701

5. Grants

2022

2021

Grants:

6. Tangible Fixed Assets

Cost	Property - Penns Lane	Property - Lichfield Road	Fixtures and fittings		Totals
At 6 April 2021	298,222	550,711	7,760		856,693
Additions	-	-	-		-
Disposals	-	-	-		-
At 5 April 2022	298,222	550,711	7,760		856,693
Depreciation					
At 6 April 2021	32,760	353	2,504		35,617
Current Year Depreciation	5,460	353	776		6,589
Eliminated on disposals	-	-	-		-
At 5 April 2022	38,220	707	3,280		42,206
Net Book Value					
At 5 April 2022	260,002	550,004	4,480		814,486
At 5 April 2021	265,462	550,358	5,256		821,076

Land registry titles of the above property held are WM220608 and WK185855.

7. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £9,495 (2021: £10,110) were received.

8. VOLUNTEERS

Grosvenor 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.

Resources Expended

Grosvenor Gospel Hall Trust
For the year ended 5 April 2022

9. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2022	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2021
Direct Costs						
Premises costs - repairs and maintenance	6,728	-	6,728	8,313	-	8,313
Premises costs - heat, light and power	10,237	-	10,237	1,835	-	1,835
Telephone	973	-	973	1,085	-	1,085
Health and Safety	2,750	-	2,750	1,185	-	1,185
Legal and professional	1,271	-	1,271	9,049	-	9,049
Congregation Support	-	675	675	-	9,825	9,825
Depreciation	6,589	-	6,589	6,589	-	6,589
Insurance	1,801	-	1,801	1,987	-	1,987
Other Expenses						
Other disbursements	477	-	477	825	-	825
Total Other Expenses	477	-	477	825	-	825
Governance	864	-	864	780	-	780
Total Direct Costs	31,690	675	32,365	31,648	9,825	41,473

Governance costs include £180 (prior year: £180) in respect of independent examiners fees.

Analysis of Net Assets - Current year

Grosvenor Gospel Hall Trust
For the year ended 5 April 2022

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

10.1 Current Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Funds			
Tangible Fixed Assets	814,486	-	814,486
Current Assets	469,166	-	469,166
Current Liabilities	(36,371)	-	(36,371)
Total Funds	1,247,281	-	1,247,281

Analysis of Net Assets - Prior Year

Grosvenor Gospel Hall Trust
For the year ended 5 April 2022

10.2 Prior Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Funds			
Tangible Fixed Assets	821,076	-	821,076
Current Assets	405,449	-	405,449
Current Liabilities	(996)	-	(996)
Total Funds	1,225,529	-	1,225,529

Movement in Funds - Current Year

Grosvenor Gospel Hall Trust
For the year ended 5 April 2022

11. Movement in Funds

11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
Movement in Funds				
Total funds brought forward	1,223,254	2,275	-	1,225,529
Incoming resources	57,823	-	-	57,823
Resources expended	(35,396)	(675)	-	(36,071)
Total funds carried forward	1,245,681	1,600	-	1,247,281

Movement in Funds - Prior Year

Grosvenor Gospel Hall Trust
For the year ended 5 April 2022

11. Movement in Funds

11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Movement in Funds				
Total funds brought forward	1,220,127	-	-	1,220,127
Incoming resources	38,476	12,100	-	50,576
Resources expended	(35,349)	(9,825)	-	(45,174)
Total funds carried forward	1,223,254	2,275	-	1,225,529

Comparative Statement of Financial Activities

Grosvenor Gospel Hall Trust
For the year ended 5 April 2022

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Income and endowments:				
Donations and Legacies:				
Contributions from the Congregation	26,375	-	-	26,375
Gift Aid Donations	7,845	-	-	7,845
Income Tax refunds	4,118	-	-	4,118
Congregation Support	-	12,100	-	12,100
Investments				
Interest Received	138	-	-	138
Total Income and endowments:	38,476	12,100	-	50,576
Expenditure:				
Running Meeting Rooms (note 9)	31,648	-	-	31,648
Congregation Support (note 9)	-	9,825	-	9,825
Cost of donated services (note 4)	3,701	-	-	3,701
Total Expenditure:	35,349	9,825	-	45,174
Net Income/(Expenditure)	3,127	2,275	-	5,402
Net Movement In Funds	3,127	2,275	-	5,402
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
Reconciliation of funds (note 11)				
Total Funds brought forward	1,220,127	-	-	1,220,127
Net movement in funds	3,127	2,275	-	5,402
Total Funds carried forward	1,223,254	2,275	-	1,225,529

Document Activity Report

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Jonathan Bennett

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