

Trustees Report & Unaudited Financial Statements

Grosvenor Gospel Hall Trust
For the year ended 5 April 2024

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Legal and Administrative Information

Grosvenor Gospel Hall Trust For the year ended 5 April 2024

Charity Name:

Grosvenor Gospel Hall Trust

Registered Charity Number:

1160160

Trustees:

Jonathan Bennett

Stuart Leedham (Resigned 16/11/2023)

Ross Bennett (Chair)

Andrew Thomas

Treasurer:

Jonathan Bennett

Principle Address:

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

Independent Examiner:

Leon Taylor
Oldfield Advisory LLP
1120 Elliot Court
Herald Avenue
Coventry
CV5 6UB

Accountant:

Oldfield Advisory LLP
1120 Elliot Court
Herald Avenue
Coventry
CV5 6UB

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 2024

The trustees present their report along 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

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 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 2024.

The Trust operates one 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 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.

During the year the Trust has continued to search for new sites for meeting halls to accommodate the growing congregation. Further details of the trusts main activities for the year can be found in the separate appendix to this report

Plans for future periods

The trust plans to continue its search for a room more suitable to the growing needs of the congregation

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 40 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.

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 2024 the Trust had a modest deficit of incoming resources over resources expended. This is mostly due to significant professional fees for a planning application which was rejected

Total voluntary income received this year was £49,265 compared to £54,940 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 charities 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 £1,292,512 (2023: £1,707,205)

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 J Bennett (Trustee)

.....

Date

Report of the Independent Examiner

Grosvenor Gospel Hall Trust

For the year ended 5 April 2024

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

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.

.....
Leon Taylor
Oldfield Advisory LLP
1120 Elliot Court
Herald Avenue
Coventry
CV5 6UB

23 January 2025

Statement of Financial Activities

Grosvenor Gospel Hall Trust

For the year ended 5 April 2024

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Income and endowments:					
Donations and Legacies:					
Contributions from the Congregation	38,546	-	-	38,546	42,677
Gift Aid Donations	8,575	-	-	8,575	9,810
Income Tax refunds	2,144	-	-	2,144	2,453
Other Income					
Profit on Sale of Assets	-	-	-	-	746,772
Other Income	50,000	-	-	50,000	-
Total Other Income	50,000	-	-	50,000	746,772
Investments					
Interest Received	19,226	-	-	19,226	5,411
Total Income and endowments:	118,491	-	-	118,491	807,122
Expenditure:					
Running Meeting Rooms (note 9)	125,545	925	-	126,470	62,832
Congregation Support (note 9)	-	-	-	-	675
Cost of donated services (note 4)	8,254	-	-	8,254	22,177
Total Expenditure:	133,799	925	-	134,724	85,684
Net Income/(Expenditure)	(15,308)	(925)	-	(16,233)	721,438
Net Movement In Funds	(15,308)	(925)	-	(16,233)	721,438
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Reconciliation of funds (note 11)					
Total Funds brought forward	1,967,794	925	-	1,968,719	1,247,281
Net movement in funds	(15,308)	(925)	-	(16,233)	721,438
Total Funds carried forward	1,952,486	-	-	1,952,486	1,968,719

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

Balance Sheet

Grosvenor Gospel Hall Trust As at 5 April 2024

	2024	2023
Fixed Assets		
Tangible assets (note 6)	659,973	261,513
Total Fixed Assets	659,973	261,513
Current assets		
Work in Progress - pending planning permission	-	54,301
Loans out	1,162,197	2,197
Prepayments and accrued income	17,720	3,900
Cash at bank and in hand	119,435	1,652,864
Total Current assets	1,299,352	1,713,261
Creditors: amounts falling due within one year		
Accruals and deferred income	6,839	6,056
Total Creditors: amounts falling due within one year	6,839	6,056
Net current assets/(liabilities)	1,292,512	1,707,205
Total assets less current liabilities	1,952,486	1,968,719
Net Assets	1,952,486	1,968,719
Funds (note 10)		
Unrestricted funds	1,952,486	1,968,719
Total Funds	1,952,486	1,968,719

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

.....

Mr J Bennett (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 2024

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
Property improvements	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 (2023: none)

3. WAGES AND SALARIES

There are no employees (2023: none)

4. Donated Services

	2024	2023
Donated Services		
Donated To:		
Donated Services to Park Hill Gospel Hall Trust	7,471	10,822
Donated Services to Walmley Gospel Hall Trust	784	11,355
Total Donated Services:	8,254	22,177

5. Tangible Fixed Assets

Cost	Property - Penns Lane	House - Drayton Lane	Fixtures and fittings	Totals
At 6 April 2023	298,222		11,181	309,403
Additions		411,894	815	412,710
Disposals			(1,086)	(1,086)
At 5 April 2024	298,222	411,894	10,910	721,027
Depreciation				
At 6 April 2023	43,680		4,210	47,890
Current Year Depreciation	5,460	6,685	1,023	13,276
Eliminated on disposals			(4)	(4)
At 5 April 2024	49,140	6,685	5,229	61,053
Net Book Value				
At 5 April 2024	249,082	405,209	5,682	659,973
At 5 April 2023	254,542		6,971	261,513

Land registry titles of the above property held are WM220608 and SF310069.

6. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £2,175 (2023: £9,495) were received.

7. 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 2024

8. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2024	TOTAL COSTS 2023
Direct Costs				
Premises costs - repairs and maintenance	30,791	-	30,791	6,691
Premises costs - heat, light and power	4,581	-	4,581	7,855
Premises costs - rent and rates	4,732	-	4,732	-
Telephone	1,172	-	1,172	1,071
Health and Safety	1,257	-	1,257	2,262
Legal and professional	60,558	-	60,558	26,623
Congregation Support	-	-	-	675
Public outreach expenses	-	-	-	288
Special meeting costs	401	-	401	-
Depreciation	13,164	-	13,164	6,537
Insurance	2,452	-	2,452	2,057
Other Expenses				
Covid Test Kits	4,625	-	4,625	6,155
Other disbursements	1,242	-	1,242	434
Training	450	-	450	-
Total Other Expenses	6,317	-	6,317	6,590
Governance	1,045	-	1,045	2,858
Total Direct Costs	126,470	-	126,470	63,507

Governance costs include £180 (prior year: £250) in respect of independent examiners fees.

Analysis of Net Assets - Current year

Grosvenor Gospel Hall Trust For the year ended 5 April 2024

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

9.1 Current

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Funds				
Tangible Fixed Assets	659,973	-	-	659,973
Current Assets	1,299,352	-	-	1,299,352
Current Liabilities	(6,839)	-	-	(6,839)
Total Funds	1,952,486	-	-	1,952,486

Analysis of Net Assets - Prior Year

Grosvenor Gospel Hall Trust For the year ended 5 April 2024

9.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Funds				
Tangible Fixed Assets	315,814	-	-	315,814
Current Assets	1,658,035	925	-	1,658,960
Current Liabilities	(6,056)	-	-	(6,056)
Total Funds	1,967,794	925	-	1,968,719

Movement in Funds - Current Year

Grosvenor Gospel Hall Trust

For the year ended 5 April 2024

10. Movement in Funds

10.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Movement in Funds				
Total funds brought forward	1,967,794	925	-	1,968,719
Incoming resources	118,491	-	-	118,491
Resources expended	(133,799)	(925)	-	(134,724)
Total funds carried forward	1,952,486	-	-	1,952,486

Movement in Funds - Prior Year

Grosvenor Gospel Hall Trust For the year ended 5 April 2024

10. Movement in Funds

10.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023
Movement in Funds				
Total funds brought forward	1,245,681	1,600	-	1,247,281
Incoming resources	60,350	-	-	60,350
Resources expended	661,763	(675)	-	661,088
Total funds carried forward	1,967,794	925	-	1,968,719

Grosvenor Gospel Hall Trust
For the year ended 5 April 2024

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PUBLIC BENEFIT REPORT

Grosvenor Gospel Hall Trust Public Benefit

The Plymouth Brethren were established in 1828 when John Nelson Darby broke with the established Church in Dublin. Darby and others formed a fellowship based on the strict observance of Christian teachings as set out in the Holy Scriptures. Darby came to Plymouth in the early 1830s, and the congregation grew rapidly. Early publications were produced in Plymouth and distributed to other congregations of followers throughout the globe.



The Grosvenor Gospel Hall Trust was formed in November 1978 to acquire buildings to be used for the advancement of the Christian religion by carrying on the service of God, including the celebration of the Lord's Supper, Gospel Preachings, Bible Readings and addresses on the Word of God and other meetings of a Christian religious character according to the injunctions contained in the Holy Scriptures and the tenets and practices of those Christians forming a worldwide fellowship known as Plymouth Brethren.

One of the Trust's principal activities that furthers its objects is providing a facility for the coordination of "outreach" work into the wider community. Members of the congregation, acting under the directions of the trustees and with their full active encouragement, have continued with the 'outreach' work which they have carried out for many years.

2023/2024 Summary

The trustees of the Grosvenor Gospel Hall Trust 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 in relation to public benefit.

During the 2023/24 period, members of the congregation continued the street preachings in the town centre of Sutton Coldfield, including the handing out of gospel tracts to those in need.

The trustees and the regular congregation members also continued their public benefit works in supporting the public and communities around our places of worship, including those suffering hardship and in difficult circumstances.

The trust continued their much-valued work of supplying bibles to hospitals in the Midlands area. 40 were supplied to Birmingham City Hospital in Birmingham, and the hospital chaplains always appreciate them very much.

Member of the congregation also supported local Litter Picking Groups and provided meals for volunteers at community clean-up event and provided 1200 bottles of water to St Giles Hospice to support their charity events.

Rapid Relief Team

The trust see that the work carried out by members of the congregation as volunteers of the Rapid Relief Team (RRT – a separate charity) is of the utmost importance in the local community. During this period members of the congregation provided RRT Food Boxes to –

- ✓ local schools to support children from deprived households
- ✓ the local police to support the early intervention tea
- ✓ Staffordshire County Council & Sure Start to support families facing hardship with meals during school holidays



Statistics

In summary, over this period, members of the congregation have supported local needs by in various ways, including –

- ✓ Donating 75 RRT Food Boxes
- ✓ Providing 300 meals
- ✓ Donating 1500 bottles of water
- ✓ Handing out 200 Breakfast Bars