

REGISTERED CHARITY NUMBER: 1161975

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 5 April 2022
for
North Road Meeting Room Trust

Bromhead
Harscombe House
1 Darklake View
Plymouth
Devon
PL6 7TL

North Road Meeting Room Trust

Contents of the Financial Statements
For The Year Ended 5 April 2022

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

North Road Meeting Room 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 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the Trust Deed and applicable law.

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.

Main activities

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's main achievement this year has been continuing to improve the existing main city hall with a refurbishment of the foyer area to improve the facilities including the addition of a water drinking station for the congregation and visitors. In addition the Trust has given to various charities and worked with the congregation to ensure they are sustained through the pandemic including outreach to the wider community. We also offered the use of the car park to the local NHS Derriford hospital through the pandemic although this has not been utilised to date.

The trustees have also established an Emergency Needs fund, reflected as designated funds in these accounts, 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.

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.

North Road Meeting Room Trust

Report of the Trustees For The Year Ended 5 April 2022

OBJECTIVES AND ACTIVITIES

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.

The Gospel Hall, and the Christian meetings that are held there, provide much spiritual sustenance to those that attend in helping sustain a Christian way of life and provides the wider community a public benefit in the fulfilling of that Christian lifestyle in showing kindness and love to those we have to do with.

In addition to street preaching, members of the congregation support local charities including the good work of the RRT (Rapid Relief Team), a separate charity organisation, which has included soup runs for the homeless, supporting other charities and supporting the emergency services with the provision of refreshments during longer assignments such as the recent incidents in Leigham and Keyham in addition to others. We have also provided various charitable donations to other charities, particularly those offering support to the wider community needs.

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).

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 100 and 250 people normally attend these occasions although the congregation has not been meeting physically through the pandemic. These meetings have been able to continue via zoom.

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.

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.

North Road Meeting Room Trust

Report of the Trustees **For The Year Ended 5 April 2022**

FINANCIAL REVIEW

Financial position

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 £45,441 compared to £56,369 in the previous year.

All funds held were unrestricted funds.

There are no significant plans for use of funds within the next year apart from investment in the maintenance of the buildings. Any surplus funds will be used to reinvest in the ongoing refurbishment of the meeting halls (current Brest Road site was built in 80s with some original fixtures still in place), to ensure a good experience for the congregation and visitors, and the investment in other charities and the wider community outreach.

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. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves apart from a minimum of £50,000 to enable us to have sufficient flexibility to handle any future needs that we may have to face. 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 £120,745.

FUTURE PLANS

NRMRT began using the Gospel Hall again, following the lifting of COVID 19 restrictions, in 2022 and the congregation now regularly meets at the hall usually 3x per week. We are looking forward to continuing to maintain the existing property going forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 28th June 1982, most recently amended by Deed of Variation dated 12th August 2014. The Trust was registered with the Charity Commission for England and Wales on 3rd June 2015 under Charity Registration Number: 1161975.

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 trustees of similar trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Trust has donated monies towards the revenue costs of Compton Meeting Rooms Trust during the year.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1161975

North Road Meeting Room Trust

Report of the Trustees
For The Year Ended 5 April 2022

Principal address

124 Looseleigh Lane
Derriford
Plymouth
Devon
PL6 5JD

Trustees

H D Melvin
R D Melvin
N M Keam (Chair)
M Hannaford
T Hill

Independent Examiner

Bromhead
Harscombe House
1 Darklake View
Plymouth
Devon
PL6 7TL

Bankers

Lloyds Bank Plc
Derry Cross
Plymouth

Approved by order of the board of trustees on 21 February 2023 and signed on its behalf by:

H D Melvin - Trustee

**Independent Examiner's Report to the Trustees of
North Road Meeting Room Trust**

Independent examiner's report to the trustees of North Road Meeting Room Trust

I report to the charity trustees on my examination of the accounts of North Road Meeting Room Trust (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report

As the charity trustees of the 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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.



Neil Stevens ACA FCCA
Bromhead
Harscombe House
1 Darklake View
Plymouth
Devon
PL6 7TL

Date: 23.02.23

North Road Meeting Room Trust

Statement of Financial Activities
For The Year Ended 5 April 2022

	Notes	5.4.22 Unrestricted funds £	5.4.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	45,441	56,369
Investment income	3	7	1,218
Total		45,448	57,587
EXPENDITURE ON			
Charitable activities	4		
Meeting hall running costs		34,308	58,451
Donations to other Meeting Room Trusts		7,890	9,456
Total		42,198	67,907
NET INCOME/(EXPENDITURE)		3,250	(10,320)
RECONCILIATION OF FUNDS			
Total funds brought forward		767,044	777,364
TOTAL FUNDS CARRIED FORWARD		770,294	767,044

North Road Meeting Room Trust

Balance Sheet
5 April 2022

	Notes	5.4.22 Unrestricted funds £	5.4.21 Total funds £
FIXED ASSETS			
Tangible assets	11	649,549	666,066
CURRENT ASSETS			
Debtors	12	5,801	5,989
Cash at bank		118,378	98,114
		124,179	104,103
CREDITORS			
Amounts falling due within one year	13	(3,434)	(3,125)
NET CURRENT ASSETS		120,745	100,978
TOTAL ASSETS LESS CURRENT LIABILITIES		770,294	767,044
NET ASSETS		770,294	767,044
FUNDS	14		
Unrestricted funds		770,294	767,044
TOTAL FUNDS		770,294	767,044

The financial statements were approved by the Board of Trustees and authorised for issue on 21 February 2023 and were signed on its behalf by:

H D Melvin - Trustee

North Road Meeting Room Trust

Notes to the Financial Statements **For The Year Ended 5 April 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider there are no material uncertainties about the Trust's ability to continue. These financial statements are prepared on a going concern basis. The financial statements are prepared in sterling which is the functional currency of the Trust and rounded to the nearest £1.

Income

Donations are recognised in the year in which the Charity is entitled to and certain 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 donations 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 is considered to be equal to market value which would be paid were the services formally procured. This includes services paid to or by other trusts.

Legacy income is recognised at fair value when it is probable that it will be received and it is able to estimate with sufficient accuracy the amount receivable. This is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification that a distribution will be made, or when a distribution is received from the estate.

Investment income is accounted for on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Governance and support costs

These 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 are related to statutory requirements. Governance and support costs are allocated to charitable activities as stated in notes 3 and 4 to these financial statements.

Tangible fixed assets

Freehold Property

The freehold property, being the Meeting Hall at 5 Brest Road, Derriford, Plymouth is included in these accounts at deemed cost based upon a professional valuation. Such valuation was dated 4th December 2014. Depreciation has been charged since 6th April 2015, at 3% per annum on the straight line basis, on the value excluding land.

Furniture, Fittings and Equipment

These are stated in these accounts at cost less depreciation. Depreciation is charged at 25% per annum on the reducing balance basis. However, such assets acquired before 31st July 2009 are deemed to have been fully depreciated and are not included in these accounts.

Taxation

The charity is exempt from tax on its charitable activities.

North Road Meeting Room Trust

Notes to the Financial Statements - continued **For The Year Ended 5 April 2022**

1. ACCOUNTING POLICIES - continued

Fund accounting

General unrestricted funds are free for the trustees to use for any purpose in furtherance of the trust's charitable objects.

The charity has designated certain funds for a specific purpose although there is no legal force for the designations. This fund relates to an Emergency Needs Fund to support members of the congregation to provide limited financial assistance to those suffering with the impact of the Covid-19 pandemic. Assistance is via the provision of food vouchers.

Financial instruments

The Trust only has financial assets liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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, North Road Meeting Room Trust ceased using the gospel hall, 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.

2. DONATIONS AND LEGACIES

	5.4.22	5.4.21
	£	£
Contributions from the congregation	22,542	33,885
Gift Aid donations	17,195	13,635
Income tax repayable on Gift Aid	4,299	7,905
Payroll giving	-	59
Other donations	1,405	885
	<u>45,441</u>	<u>56,369</u>

3. INVESTMENT INCOME

	5.4.22	5.4.21
	£	£
Deposit account interest	<u>7</u>	<u>1,218</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Meeting hall running costs	1,550	32,758	34,308
Donations to other Meeting Room Trusts	7,890	-	7,890
	<u>9,440</u>	<u>32,758</u>	<u>42,198</u>

North Road Meeting Room Trust

Notes to the Financial Statements - continued
For The Year Ended 5 April 2022

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Meeting hall running costs	<u>28,689</u>	<u>4,069</u>	<u>32,758</u>
<u>Analysis of meeting hall running costs</u>			
		5.4.22	5.4.21
Management			
Rates and water		172	172
Insurance		1,497	1,246
Light and heat		2,942	1,627
Telephone		661	571
Repairs, maintenance and cleaning		5,715	30,753
Professional costs incl. health and safety		401	541
Freehold property depreciation		15,000	15,000
Fixtures and fitting depreciation		1,517	2,002
Bank charges		784	--
		<u>28,689</u>	<u>51,932</u>
Governance costs			
Independent examination		1,326	1,224
Computer running costs		565	459
Professional support costs		1,050	1,019
Accountancy fees		1,128	990
		<u>4,069</u>	<u>3,692</u>
Total support costs		<u>32,758</u>	<u>55,624</u>

6. INDEPENDENT EXAMINATION

	5.4.22	5.4.21
	£	£
Independent examination	<u>1,326</u>	<u>1,224</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

North Road Meeting Room Trust

Notes to the Financial Statements - continued
For The Year Ended 5 April 2022

8. DONATED SERVICES

	5.4.22 £	5.4.21 £
To Compton Meeting Rooms Trust		
- For meeting hall running expenses	7,890	9,456
	<u>7,890</u>	<u>9,456</u>

9. VOLUNTEERS

The Trust relies on volunteers to carry out management, administration and certain maintenance work.

10. EMPLOYEES

The Trust has no employees in this year or the preceding year.

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 6 April 2021 and 5 April 2022	750,000	72,349	822,349
DEPRECIATION			
At 6 April 2021	90,000	66,283	156,283
Charge for year	15,000	1,517	16,517
At 5 April 2022	105,000	67,800	172,800
NET BOOK VALUE			
At 5 April 2022	<u>645,000</u>	<u>4,549</u>	<u>649,549</u>
At 5 April 2021	<u>660,000</u>	<u>6,066</u>	<u>666,066</u>

The freehold property owned is designated by Land Registry Numbers DN226860 and DN239494, and is at 5 Brest Road, Derriford, Plymouth.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22 £	5.4.21 £
Other debtors	4,299	4,678
Prepayments	1,502	1,311
	<u>5,801</u>	<u>5,989</u>

North Road Meeting Room Trust

Notes to the Financial Statements - continued
For The Year Ended 5 April 2022

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22	5.4.21
	£	£
Other creditors	3,434	3,125
	<hr/>	<hr/>

14. MOVEMENT IN FUNDS

	At 6.4.21	Net movement in funds	At 5.4.22
	£	£	£
Unrestricted funds			
General fund	757,931	4,750	762,681
Designated fund	9,113	(1,500)	7,613
	<hr/>	<hr/>	<hr/>
	767,044	3,250	770,294
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	767,044	3,250	770,294
	<hr/>	<hr/>	<hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	45,448	(40,698)	4,750
Designated fund	-	(1,500)	(1,500)
	<hr/>	<hr/>	<hr/>
	45,448	(42,198)	3,250
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	45,448	(42,198)	3,250
	<hr/>	<hr/>	<hr/>

Comparatives for movement in funds

	At 6.4.20	Net movement in funds	At 5.4.21
	£	£	£
Unrestricted funds			
General fund	777,364	(19,433)	757,931
Designated fund	-	9,113	9,113
	<hr/>	<hr/>	<hr/>
	777,364	(10,320)	767,044
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	777,364	(10,320)	767,044
	<hr/>	<hr/>	<hr/>

North Road Meeting Room Trust

Notes to the Financial Statements - continued
For The Year Ended 5 April 2022

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,647	(65,080)	(19,433)
Designated fund	11,940	(2,827)	9,113
	<u>57,587</u>	<u>(67,907)</u>	<u>(10,320)</u>
TOTAL FUNDS	<u>57,587</u>	<u>(67,907)</u>	<u>(10,320)</u>

Designated fund - relates to an Emergency Needs Fund set up for the duration of the current covid-19 pandemic and any resultant economic downturn. The purpose is to provide financial assistance to qualifying persons including members of the congregation who need assistance, via the provision of food vouchers at approved stores.

15. RELATED PARTY DISCLOSURES

During the year the Trust received a total of £1,320 (2021; £520) unconditional donations from trustees.