

Trustees Report & Unaudited Financial Statements

Sefton Gospel Hall Trust
For the year ended 5 April 2025

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Legal and Administrative Information

Sefton Gospel Hall Trust For the year ended 5 April 2025

Charity Name:

Sefton Gospel Hall Trust

Registered Charity Number:

519464

Trustees:

Mr D Hutchins (Chair until resignation) (resigned 7th August 2024)

Mr K Wells

Mr S Harvey

Mr M Cane

Mr S Boyt

Mr V Wells (Chair since appointment) (appointed 7th August 2024)

Treasurer:

Mr K Wells

Principle Address:

160 Sydney Road
Crewe
CW1 5NF

Independent Examiner:

Lloyd Tunley
Oldfield Advisory LLP
1120 Elliott Court
Herald Avenue
Coventry
CV5 6UB

Accountant:

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

Bankers:

National Westminster Bank Plc
Crewe Branch
The Square

Crewe Cheshire
CW1 2HN

Report of the Trustees

Sefton Gospel Hall Trust

For the year ended 5 April 2025

The trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 11-12 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 17 October 1987, most recently amended by Deed of Variation dated 09 January 2015. The trust was registered with the Charity Commission for England and Wales on 27 January 1988 under Charity Registration Number: 519464

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 2025.

The Trust operates 5 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider Network

The Trustees maintain informal links with Trustees of similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity.

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 Sefton Gospel Hall Trust can be found in the separate appendix to this report.

Main activities and achievements

The Trust provides and maintains 5 Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

During the year, the trust commenced the refurbishment work to the recently acquired meeting room on Heath Road, Sandbach.

Plans for future periods

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity 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 400 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 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.

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 2025 the Trust had a surplus of incoming resources over resources expended.

Total voluntary income received this year was £154,939 compared to £262,747 in the previous year.

There was a transfer of funds of £55,000 from unrestricted funds to designated funds in view of saving funds for the acquisition of a new gospel hall.

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 have decided to raise a level of reserves suitable to repair and improve a gospel hall that was recently acquired as well as reserves to invest in another gospel hall in the near future. 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 £99,423 (2024: £44,239)

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 K Wells (Trustee)

.....

Date

Report of the Independent Examiner

Sefton Gospel Hall Trust For the year ended 5 April 2025

I report to the trustees on my examination of the accounts of the Sefton Gospel Hall Trust for the year ended 5 April 2025.

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.

.....
Lloyd Tunley
Oldfield Advisory LLP
1120 Elliott Court
Herald Avenue
Coventry
CV5 6UB

17 October 2025

Statement of Financial Activities

Sefton Gospel Hall Trust

For the year ended 5 April 2025

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025	TOTAL FUNDS 2024
Income and endowments:					
Donations and Legacies:					
Contributions from the Congregation	72,320	-	-	72,320	53,386
Gift Aid Donations	66,095	-	-	66,095	143,270
Income Tax refunds	16,524	-	-	16,524	35,818
Congregation Support	-	-	-	-	30,000
Other Income					
Profit on Sale of Assets	4,650	-	-	4,650	-
Total Other Income	4,650	-	-	4,650	-
Investments					
Interest Received	21	-	-	21	20
Total Income and endowments:	159,610	-	-	159,610	262,493
Expenditure:					
Running Meeting Rooms (note 7)	104,218	-	-	104,218	86,117
Congregation Support (note 7)	-	-	-	-	7,479
Total Expenditure:	104,218	-	-	104,218	93,597
Net Income/(Expenditure)	55,392	-	-	55,392	168,896
Other Movements					
Transfers between funds	(55,000)	55,000	-	-	-
Net Movement In Funds	392	55,000	-	55,392	168,896
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025	TOTAL FUNDS 2024
Reconciliation of funds (note 9)					
Total Funds brought forward	1,126,944	45,000	-	1,171,944	1,003,048
Net movement in funds	392	55,000	-	55,392	168,896
Total Funds carried forward	1,127,336	100,000	-	1,227,336	1,171,944

The notes on page 11 - 20 form part of these financial statements.

Balance Sheet

Sefton Gospel Hall Trust As at 5 April 2025

	2025	2024
Fixed Assets		
Tangible assets (note 4)	1,127,913	1,127,705
Total Fixed Assets	1,127,913	1,127,705
Current assets		
Prepayments and accrued income	18,866	37,967
Cash at bank and in hand	83,269	8,941
Total Current assets	102,135	46,908
Creditors: amounts falling due within one year		
Accruals and deferred income	2,712	2,669
Total Creditors: amounts falling due within one year	2,712	2,669
Net current assets/(liabilities)	99,423	44,239
Total assets less current liabilities	1,227,336	1,171,944
Net Assets	1,227,336	1,171,944
Funds (note 8)		
Designated Funds	100,000	45,000
Unrestricted funds	1,127,336	1,126,944
Total Funds	1,227,336	1,171,944

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

.....

Mr K Wells (Trustee)

The notes on pages 11 - 20 form part of these financial statements.

Notes forming part of the Financial Statements

Sefton Gospel Hall Trust

For the year ended 5 April 2025

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 Sefton 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	3% straight line
Property improvements	20% reducing balance
Fixtures and Fittings	20% reducing balance
Tools and equipment	20% reducing balance

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.

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 (2024: none)

3. WAGES AND SALARIES

There are no employees (2024: none)

4. Tangible Fixed Assets

Cost	Freehold Property - Sydney Road	Freehold Property - Stock Lane	Freehold Property - Wheelock	Freehold Property - Chorlton	Freehold Property - Heath Road
At 6 April 2024	460,075	264,290	257,902	250,422	308,704
Additions	3,050		564		39,916
Disposals					
At 5 April 2025	463,125	264,290	258,466	250,422	348,620
Depreciation					
At 6 April 2024	234,979	73,967	65,700	47,208	250
Current Year Depreciation	12,885	6,607	6,534	8,567	9,667
Eliminated on disposals					
At 5 April 2025	247,864	80,574	72,234	55,775	9,917
Net Book Value					
At 5 April 2025	215,261	183,715	186,232	194,647	338,703
At 5 April 2024	225,096	190,323	192,202	203,214	308,454

Cost	Fixtures and Fittings	Tools and Equipment	Totals
At 6 April 2024	45,377	1,599	1,588,369
Additions			43,531
Disposals			
At 5 April 2025	45,377	1,599	1,631,899
Depreciation			
At 6 April 2024	34,409	874	457,388
Current Year Depreciation	2,194	145	46,598
Eliminated on disposals			
At 5 April 2025	36,603	1,019	503,986
Net Book Value			
At 5 April 2025	8,774	580	1,127,913
At 5 April 2024	10,968	725	1,130,981

Land registry titles of the above property held are CH313986, CH600344, CH599785, CH588330, CH696037 and CH588253.

5. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £119,385 (2024: £126,310) were received from trustees and related parties.

6. VOLUNTEERS

Sefton 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

Sefton Gospel Hall Trust For the year ended 5 April 2025

7. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2025	TOTAL COSTS 2024
Direct Costs				
Premises costs - repairs and maintenance	21,686	-	21,686	11,242
Premises costs - heat, light and power	21,951	-	21,951	21,976
Telephone	1,609	-	1,609	1,156
Health and Safety	2,412	-	2,412	3,706
Legal and professional	4,346	-	4,346	5,649
Bank charges	375	-	375	310
Congregation Support	-	-	-	7,479
Depreciation	46,598	-	46,598	37,381
Insurance	3,657	-	3,657	2,029
Governance	1,584	-	1,584	2,669
Total Direct Costs	104,218	-	104,218	93,597

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

Analysis of Net Assets - Current year

Sefton Gospel Hall Trust

For the year ended 5 April 2025

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

8.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
Funds				
Tangible Fixed Assets	1,127,913	-	-	1,127,913
Current Assets	2,135	100,000	-	102,135
Current Liabilities	(2,712)	-	-	(2,712)
Total Funds	1,127,336	100,000	-	1,227,336

Analysis of Net Assets - Prior Year

Sefton Gospel Hall Trust

For the year ended 5 April 2025

8.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Funds				
Tangible Fixed Assets	1,127,705	-	-	1,127,705
Current Assets	1,908	45,000	-	46,908
Current Liabilities	(2,669)	-	-	(2,669)
Total Funds	1,126,944	45,000	-	1,171,944

Movement in Funds - Current Year

Sefton Gospel Hall Trust

For the year ended 5 April 2025

9. Movement in Funds

9.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
Movement in Funds				
Total funds brought forward	1,126,944	45,000	-	1,171,944
Incoming resources	154,960	-	-	154,960
Resources expended	(99,568)	-	-	(99,568)
Transfers between funds	(55,000)	55,000	-	-
Total funds carried forward	1,127,336	100,000	-	1,227,336

Movement in Funds - Prior Year

Sefton Gospel Hall Trust

For the year ended 5 April 2025

9. Movement in Funds

9.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Movement in Funds				
Total funds brought forward	918,048	85,000	-	1,003,048
Incoming resources	262,493	-	-	262,493
Resources expended	(93,597)	-	-	(93,597)
Transfers between Funds	40,000	(40,000)	-	-
Total funds carried forward	1,126,944	45,000	-	1,171,944

Comparative Statement of Financial Activities

Sefton Gospel Hall Trust

For the year ended 5 April 2025

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Income and endowments:				
Donations and Legacies:				
Contributions from the Congregation	53,386	-	-	53,386
Gift Aid Donations	143,270	-	-	143,270
Income Tax refunds	35,818	-	-	35,818
Congregation Support	30,000	-	-	30,000
Investments				
Interest Received	20	-	-	20
Total Income and endowments:	262,493	-	-	262,493
Expenditure:				
Running Meeting Rooms (note 7)	86,117	-	-	86,117
Congregation Support (note 7)	7,479	-	-	7,479
Total Expenditure:	93,597	-	-	93,597
Net Income/(Expenditure)	168,896	-	-	168,896
Other Movements				
Transfers between funds				
Unrestricted cash asset	40,000	(40,000)	-	-
Net Movement In Funds	208,896	(40,000)	-	168,896
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
Reconciliation of funds (note 9)				
Total Funds bought forward	873,048	85,000	-	958,048
Net movement in funds	208,896	5,000	-	213,896
Total Funds carried forward	1,081,944	90,000	-	1,171,944