

# Salisbury Gospel Hall Trust

England & Wales · Charity number 1063215

## Details

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Other names	THE MILL ROAD TRUST 1982, THE SALISBURY GOSPEL HALL TRUST
Status	Registered
Legal form	Trust
Registered	1997-07-05
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Red Kite House The Portway Winterbourne Gunner Salisbury SP4 6JL
Phone	+44 7848 452047
Email	<a href="mailto:pembrokeroadgospelhall@outlook.com">pembrokeroadgospelhall@outlook.com</a>

## Activities

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**Objects:** THE TRUSTEES MUST APPLY THE INCOME AND, AT THEIR DISCRETION, ALL OR PART OF THE CAPITAL, OF THE TRUST IN FURTHERING THE FOLLOWING CHARITABLE PURPOSES:(A) 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 A WORLD-WIDE FELLOWSHIP KNOWN AS THE "PLYMOUTH BRETHREN CHRISTIAN CHURCH" (THE "BRETHREN")WHOSE CORE DOCTRINE IS SUMMARISED IN SCHEDULE 1 TO THIS DEED AND WHOSE PROPER PRACTICES IN FURTHERANCE OF SOME ASPECTS OF THAT CORE DOCTRINE ARE SUMMARISED IN SCHEDULE 2 TO THIS DEED; AND(B) ANY OTHER CHARITABLE PURPOSES CONNECTED WITH BRETHREN.

**Activities:** Religious activities

## Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- Dorset
- Hampshire
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£150,273	£114,794	-	-
2024-04-05	£347,210	£543,293	-	-
2023-04-05	£152,492	£207,237	-	-
2022-04-05	£103,584	£463,320	-	-
2021-04-05	£100,204	£51,852	-	-

## Trustees

Name	Role	Appointed
NELSON JOHN TAYLOR	Chair	2016-03-08
KENT HENRY DIFFEY		2024-10-30
MICHAEL STEEDMAN		
NATHANAEL DIFFEY		2024-10-30
Vern David Steedman		2017-03-17

**Salisbury Gospel Hall Trust**

England & Wales - Charity number 1063215

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# Accounts

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# **Trustees Report & Unaudited Financial Statements**

The Salisbury Gospel Hall Trust  
For the year ended 5 April 2025

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# Legal and Administrative Information

## The Salisbury Gospel Hall Trust For the year ended 5 April 2025

**Charity Name:**

The Mill Road Trust 1982

**Registered Charity Number:**

1063215

**Trustees:**

Mr N J Taylor (Chair)

Mr M Steedman

Mr V Steedman

Mr N Diffey

Mr K H Diffey

**Treasurer:**

Mr I R Steedman

**Principle Address:**

Red Kite House  
The Portway  
Winterbourne Gunner  
Salisbury  
SP4 6JL

**Independent Examiner:**

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

**Accountant:**

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

**Bankers:**

Barclays Bank Plc  
2/6 High Street  
Salisbury  
SP1 2YH

# Report of the Trustees

## The Salisbury 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 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 13 July 1982, most recently amended by Deed of Variation dated 9 January 2015. The trust was registered with the Charity Commission for England and Wales on 5 July 1997 under Charity Registration Number: 1063215

#### 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 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 Chelmsford Gospel Hall Trust 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 The Mill Road Trust 1982 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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

During the period, the Trust dedicated significant resources to refurbishments of the Gospel hall it operates, particularly upgrading of the lighting and acoustics.

### **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 50 and 600 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. 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.

In addition to street preaching, members of the congregation donate to local foodbanks and charities who support the homeless. Donations are also made for the improvement of leisure facilities for the wider community.

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 £150,273 compared to £347,210 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, 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. 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 £76,491 ( 2024: £nil)

### 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 N J Taylor (Trustee)

.....

Date

# Report of the Independent Examiner

## The Salisbury Gospel Hall Trust For the year ended 5 April 2025

I report to the trustees on my examination of the accounts of the The Mill Road Trust 1982 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.

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

27 November 2025

# Statement of Financial Activities

## The Salisbury Gospel Hall Trust For the year ended 5 April 2025

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025	TOTAL FUNDS 2024
<b>Income and endowments:</b>				
<b>Donations and Legacies:</b>				
Contributions from the Congregation	45,500	14,870	60,370	116,980
Gift Aid Donations	-	67,734	67,734	183,995
Income Tax refunds	-	16,933	16,933	45,999
Payroll giving	-	236	236	236
Legacies	5,000	-	5,000	-
<b>Total Income and endowments:</b>	<b>50,500</b>	<b>99,773</b>	<b>150,273</b>	<b>347,210</b>
<b>Expenditure:</b>				
Running Meeting Rooms (note 9)	52,855	27,901	80,756	70,313
Cost of donated services (note 4)	18,956	15,083	34,038	472,982
<b>Total Expenditure:</b>	<b>71,811</b>	<b>42,984</b>	<b>114,794</b>	<b>543,295</b>
<b>Net Income/(Expenditure)</b>	<b>(21,311)</b>	<b>56,790</b>	<b>35,479</b>	<b>(196,085)</b>
<b>Other Movements</b>				
Transfers between funds	476,741	(476,741)	-	-
<b>Net Movement In Funds</b>	<b>(498,052)</b>	<b>533,531</b>	<b>35,479</b>	<b>(196,085)</b>
	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025	TOTAL FUNDS 2024
<b>Reconciliation of funds (note 11)</b>				
Total Funds brought forward	254,716	419,951	674,667	870,752
Net movement in funds	455,430	(419,951)	35,479	(196,085)
<b>Total Funds carried forward</b>	<b>710,146</b>	<b>-</b>	<b>710,146</b>	<b>674,667</b>

The notes on page 11 - 18 form part of these financial statements.

# Balance Sheet

## The Salisbury Gospel Hall Trust As at 5 April 2025

	2025	2024
<b>Fixed Assets</b>		
Tangible assets (note 6)	633,655	646,694
<b>Total Fixed Assets</b>	<b>633,655</b>	<b>646,694</b>
<b>Current assets</b>		
Prepayments and accrued income	20,396	7,467
Cash at bank and in hand	62,629	27,396
<b>Total Current assets</b>	<b>83,025</b>	<b>34,863</b>
<b>Creditors: amounts falling due within one year</b>		
Accruals and deferred income	6,535	6,890
<b>Total Creditors: amounts falling due within one year</b>	<b>6,535</b>	<b>6,890</b>
<b>Net current assets/(liabilities)</b>	<b>76,491</b>	<b>27,973</b>
<b>Total assets less current liabilities</b>	<b>710,146</b>	<b>674,667</b>
<b>Net Assets</b>	<b>710,146</b>	<b>674,667</b>
<b>Funds (note 10)</b>		
Restricted Funds	-	419,953
Unrestricted funds	710,146	254,714
<b>Total Funds</b>	<b>710,146</b>	<b>674,667</b>

The unaudited financial statements were approved and authorised for issue by the Trustees of The Mill Road Trust 1982 on .....and were signed on its behalf by:

.....

Mr N J Taylor (Trustee)

The notes on pages 11 - 18 form part of these financial statements.

# Notes forming part of the Financial Statements

## The Salisbury 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 The Mill Road Trust 1982 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 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	20% 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. There were no restricted funds extant at the end of the period.

### 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. Donated Services

	2025	2024
<b>Donated Services</b>		
<b>Donated To:</b>		
Chelmhall Gospel Hall Trust	34,038	472,982
<b>Total Donated Services:</b>	<b>34,038</b>	<b>472,982</b>

## 5. Tangible Fixed Assets

<b>Cost</b>	Freehold Land	Buildings	Furniture, Fixtures and Fittings	Totals
At 5 April 2024	415,680	600,250	5,170	1,021,100
Additions	-	-	-	-
Disposals	-	-	-	-
At 5 April 2025	415,680	600,250	5,170	1,021,100
<b>Depreciation</b>				
At 5 April 2024	-	372,154	2,252	374,406
Current Year Depreciation	-	12,005	1,034	13,039
Eliminated on disposals	-	-	-	-
At 5 April 2025	-	384,159	3,286	387,445
<b>Net Book Value</b>				
At 5 April 2025	415,680	216,091	1,883	633,655
At 5 April 2024	415,680	228,096	2,917	646,694

Land registry title of the above property held is WT112444.

## 6. TRANSACTIONS WITH RELATED PARTIES

During the financial year, aggregated donations of £40,357 (2024: £82,240) were received. The trust made reimbursements to related parties of the trustees totalling £5,318 for maintenance work and other trust transactions.

## 7. VOLUNTEERS

The Mill Road Trust 1982 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

## The Salisbury Gospel Hall Trust For the year ended 5 April 2025

### 9. Resources Expended

	MEETING ROOMS	TOTAL COSTS 2025	TOTAL COSTS 2024
<b>Direct Costs</b>			
Premises costs - repairs and maintenance	33,708	33,708	41,352
Premises costs - heat, light and power	19,447	19,447	16,540
Telephone	789	789	204
Health and Safety	3,147	3,147	6,027
Legal and professional	3,228	3,228	13,893
Bank charges	102	102	102
Public outreach expenses	1,621	1,621	596
Special meeting costs	1,800	1,800	900
Depreciation	13,039	13,039	(12,834)
Insurance	2,208	2,208	2,298
Other Expenses	35	35	35
Governance	1,632	1,632	1,200
<b>Total Direct Costs</b>	<b>80,756</b>	<b>80,756</b>	<b>70,313</b>

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

# Analysis of Net Assets - Current year

## The Salisbury Gospel Hall Trust For the year ended 5 April 2025

### 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

#### 10.1 Current Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
<b>Funds</b>			
Tangible Fixed Assets	633,655	-	633,655
Current Assets	83,025	-	83,025
Current Liabilities	(6,535)	-	(6,535)
<b>Total Funds</b>	<b>710,145</b>	<b>-</b>	<b>710,146</b>

# Analysis of Net Assets - Prior Year

## The Salisbury Gospel Hall Trust For the year ended 5 April 2025

### 10.2 Prior Year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Funds</b>			
Tangible Fixed Assets	231,014	415,680	646,694
Current Assets	30,590	4,273	34,863
Current Liabilities	(6,890)	-	(6,890)
<b>Total Funds</b>	<b>254,714</b>	<b>419,953</b>	<b>674,667</b>

# Movement in Funds - Current Year

## The Salisbury Gospel Hall Trust For the year ended 5 April 2025

### 11. Movement in Funds

#### 11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2025
<b>Movement in Funds</b>			
Total funds brought forward	254,716	419,951	674,667
Incoming resources	50,500	99,773	150,273
Resources expended	404,930	(519,725)	(114,794)
<b>Total funds carried forward</b>	<b>710,146</b>	<b>-</b>	<b>710,146</b>

# Movement in Funds - Prior Year

## The Salisbury Gospel Hall Trust For the year ended 5 April 2025

### 11. Movement in Funds

#### 11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Movement in Funds</b>				
Total funds brought forward	281,784	6,890	582,078	870,752
Incoming resources	59,603	-	287,607	347,210
Resources expended	(86,671)	(6,890)	(449,734)	(543,295)
<b>Total funds carried forward</b>	<b>254,716</b>	<b>-</b>	<b>419,951</b>	<b>674,667</b>

# Comparative Statement of Financial Activities

## The Salisbury Gospel Hall Trust For the year ended 5 April 2025

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Income and endowments:</b>				
<b>Donations and Legacies:</b>				
Contributions from the Congregation	59,603	-	57,377	116,980
Gift Aid Donations	-	-	183,995	183,995
Income Tax refunds	-	-	45,999	45,999
Payroll giving	-	-	236	236
<b>Total Income and endowments:</b>	<b>59,603</b>	<b>-</b>	<b>287,607</b>	<b>347,210</b>
<b>Expenditure:</b>				
Running Meeting Rooms (note 9)	70,313	-	-	70,313
Cost of donated services (note 4)	16,358	6,890	449,734	472,982
<b>Total Expenditure:</b>	<b>86,671</b>	<b>6,890</b>	<b>449,734</b>	<b>543,295</b>
<b>Net Income/(Expenditure)</b>	<b>(27,068)</b>	<b>(6,890)</b>	<b>(162,127)</b>	<b>(196,085)</b>
<b>Net Movement In Funds</b>	<b>(27,068)</b>	<b>(6,890)</b>	<b>(162,127)</b>	<b>(196,085)</b>
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024
<b>Reconciliation of funds (note 11)</b>				
Total Funds brought forward	281,784	6,890	582,078	870,752
Net movement in funds	(27,068)	(6,890)	(162,127)	(196,085)
<b>Total Funds carried forward</b>	<b>254,716</b>	<b>-</b>	<b>419,951</b>	<b>674,667</b>

THE SALISBURY  
GOSPEL HALL  
TRUST

**Public Benefit Report 2025**

## **The Salisbury Gospel Hall Trust Public Benefit Report**



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. Resources are provided for this work at the Gospel Hall in Pembroke Road, Salisbury shown above.

Members of the congregation, acting under the directions of the trustees and with their full active encouragement, have continued with "outreach" work which they have carried out for many years.

### **Summary**

The trustees of the Salisbury 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 on public benefit

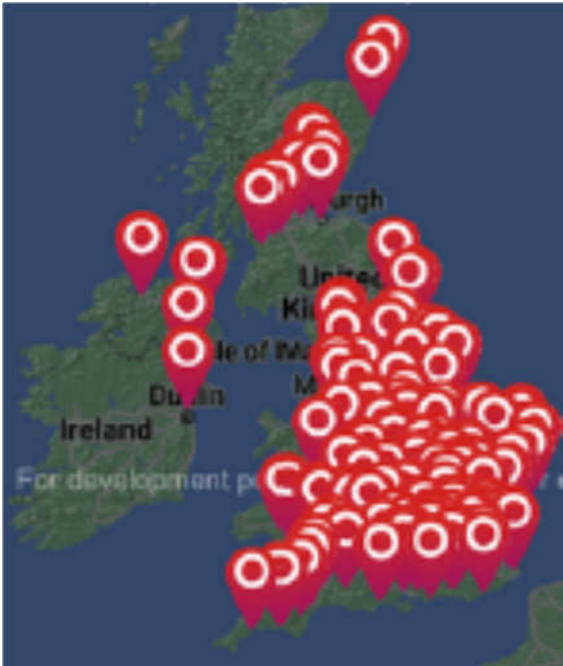
### **The Salisbury Gospel Hall Trust Public Benefit**

The purpose of this factual presentation is to show how the Salisbury Gospel Hall Trust community engage in many acts of public benefit and interact with the wider community in so many ways.

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.

## Introduction

There are over 18,000 Plymouth Brethren members in the UK, spread across 87 locations. These locations can be found on the Plymouth Brethren Christian Church (PBCC) UK Site.



### *Locations of congregations in the UK and Ireland*

There have been Brethren Gospel Halls, or Meeting Halls in the Salisbury and surrounding areas for over 150 years.

The Salisbury Gospel Hall Trust was formed on 13<sup>th</sup> July 1982 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.

The Salisbury Gospel Hall Trust congregation is one of the average size congregations in the UK, with 210 members living in the Salisbury area. However, residents from the Andover district, and from the areas surrounding Bournemouth and Ferndown, regularly attend services. Together with other visitors, the numbers gathering at the hall regularly approach 650 persons, from young babies to the very aged.

## Our Network



To read more on the PBCC way of life, visit the <https://www.plymouthbrethrenchristianchurch.org> website.

## Street Preaching and Tract Distribution

Street Preaching has been actively promoted by the Plymouth brethren for many years, at least from the 1920's, and today is regularly supported by members of the Salisbury Gospel Hall Trust congregation, as we seek to follow the example set out by our Lord Jesus Christ (Luke 4 verses 17-20)

The essential activity of indiscriminately publicly preaching the name of Jesus and God's wonderful Gospel, gives joy and encouragement to our daily lives. As having personally proved the tangible benefit and immense improvement which believing in Jesus brings, we seek to highlight the availability of Jesus to all mankind.

Currently the main chosen location for these preachings is at the junction of Queen Street and Fish Row in Salisbury, as well as other city centre locations. Street preachings have been held here since the 1970's. There are upwards of 400 preachings annually in the streets of Salisbury, with hundreds of gospel tracts being distributed.

*Romans 10 verse 13; "For everyone whosoever, who shall call on the name of the Lord, shall be saved"*

The aim of the street preaching is not to recruit additional members for the Plymouth Brethren but to present eternal salvation as available to all men by faith in Jesus Christ and His blood and His work of atonement.

## Tract Distribution

Members of the congregation have continued to hand out tracts to neighbours and people in need when they have met them.

*Tracts are available for download on the below website:*

<https://christiandocctrineandgospelpublishing.org/>

## Outreach

At the heart of our Community is the commitment to care and compassion, as we recognise the rights of all humanity within society. Members of the Congregation dedicate their time volunteering through our charitable arm, the Rapid Relief Team (RRT), and contribute financially to many causes. As the Salisbury Gospel Hall Trust, we actively seek opportunities to support our local community.

For example, the Trust has regularly donated food and essential household items to the Salisbury Pantry which supports low-income families.



The Trust also contributed financially to the provision of amenity facilities in the area as the following letter of thanks from Odstock Parish Council shows.

*I am pleased to say we now have the new elephant rocker installed at Nunton Play Area.  
Please pass on our many thanks for the kind donation which enabled us to get this installed.  
Kind regards  
Jay McGowan Parish Clerk  
Odstock Parish Council*



## **Support to Emergency Services**

The Rapid Relief Team (RRT) is the charitable arm of Plymouth Brethren Christian Church, which is manned in this area by members of the Salisbury congregation.

### **Rapid Relief Team**

#### **Our Mission**



To serve people with care & compassion in their time of need.

#### **Our Vision**



For the Plymouth Brethren Christian Church to express Christian principles of care and compassion, by way of benevolent relief to people in need.

#### **Our Values**



Global Team | Community Care  
| Compassion | Consistency

### **Large fire at WW1 Airfield at Old Sarum – April 2025**

In April 2025 it served 90 meals to Wilts & Dorset Fire & Rescue Service to support them during the evening of the incident. This was facilitated by members of the Salisbury congregation.



THE SALISBURY  
GOSPEL HALL  
TRUST

**Registered Address:** Red Kite House, The Portway, Winterbourne Gunner, Salisbury.

SP4 6JL **Contact Details:** E: [pembrokeroadgospelhall@outlook.com](mailto:pembrokeroadgospelhall@outlook.com)

**Salisbury Gospel Hall Trust**

England & Wales - Charity number 1063215

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# Accounts

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**Charity Registration No: 1063215**

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST**

**Report of the trustees and  
unaudited financial statements**

**Year ended 5 April 2024**

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST**

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**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST**

**Reference and administrative details  
For the year ended 5 April 2024**

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<b>Charity Name</b>	<b>The Mill Road Trust 1982</b>
<b>Registered Charity Number</b>	1063215
<b>Trustees</b>	Mr M Steedman Mr N J Taylor (Chair) Mr K Diffey Mr V Steedman Mr R V Dible
<b>Treasurer</b>	Mr I R Steedman
<b>Principal Address</b>	Red Kite House The Portway Winterbourne Gunner Salisbury, SP4 6JL
<b>Independent Examiner</b>	Moore (South) LLP 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury, SP1 2TJ
<b>Bankers</b>	Barclays Bank Plc 2/6 High Street Salisbury SP1 2YH
<b>Solicitors</b>	Watson Watson Mercury House Shrewsbury Business Park Shrewsbury SY2 6LG

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST**

**Report of the Trustees  
For the year ended 5 April 2024**

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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 10-11 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 13 July 1982, most recently amended by Deed of Variation dated 9 January 2015. The Trust was registered with the Charity Commission for England and Wales on 5 July 1997 under Charity Registration Number: 1063215.

**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 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 (2023: £nil).

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

**Wider network**

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with the Chelmsford Gospel Hall Trust, 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 or procedures 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.

# **THE MILL ROAD TRUST 1982 SALISBURY GOSPEL HALL TRUST**

## **Report of the Trustees For the year ended 5 April 2024**

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### **Main activities and achievements**

The Trust provides and maintains the Gospel Hall at Pembroke Road in Salisbury, 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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

Members of the congregation donated food to local food banks and homeless centres such as the Trussell Trust. The local charities are always grateful for the donations received and we will be continuing this activity into 2024/2025.

The Trust provided funding for the purchase of a site and construction of a meeting hall near to Salisbury.

### **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 hall would normally 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 50 and 600 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, along with a telephone number for those seeking further information or help. Bibles and an extensive range of other Christian reading material are on display at the hall[s] and visitors are free to help themselves.

### **Spreading the Gospel message and the life of a Christian**

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

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

In addition to street preaching, members of the congregation donate to local food banks and charities which support the homeless.

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).

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST**

**Report of the Trustees  
For the year ended 5 April 2024**

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

**Funding**

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

**Financial review**

**Financial position**

In the year ended 5 April 2024, the Trust had a deficit of incoming resources over resources expended, as a result of a substantial grant made to the Chelmsford Gospel Hall Trust. Total voluntary income received this year was £347,210 compared to £154,492 in the previous year.

All funds held were both unrestricted funds and restricted funds.

**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 accumulate restricted funds in view of providing funding for the renovation of a church building for use as a further local hall to accommodate the needs of an expanding congregation. Unrestricted funds are being held against repairs which will be required at the main gospel hall.

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 £24,468 (2023 - £6,768)

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST**

**Report of the Trustees  
For the year ended 5 April 2024**

---

**Statement of Trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and 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 requires 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- 
- select suitable accounting policies and then apply them consistently;
  - observe the methods and principles in the Charities 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, 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 N J Taylor (Chair of Trustees)

Date: 25<sup>th</sup> January 2025

## **Independent Examiner's Report to the Trustees of Salisbury Gospel Hall Trust**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2024 which are set out on pages 8 to 15.

### **Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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.

### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

Signed:

Robert MacDonald

Moore (South) LLP – Chartered Accountants

33 The Clarendon Centre

Salisbury Business Park, Diary Meadow Lane

Salisbury

Wiltshire

SP1 2TJ

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**

**Statement of Financial Activities**  
**For the year ended 5 April 2024**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income and endowments from:</b>						
<i>Donations and legacies</i>						
Contributions from the congregation		59,603		897	60,500	36,000
Gift Aid donations				183,995	183,995	80,312
Non-Gift Aid donations				56,480	56,480	15,885
Income Tax refunds				45,999	45,999	20,078
Payroll giving				236	236	217
<b>Totals</b>		<b>59,603</b>	<b>-</b>	<b>287,607</b>	<b>347,210</b>	<b>152,492</b>
<b>Expenditure on:</b>						
<i>Charitable activities</i>						
Running meeting rooms		47,560			47,560	193,074
Charitable donations	4	16,955	6,890	449,732	473,577	10,358
Governance		1,200			1,200	3,805
Other charitable activities		20,956			20,956	
<b>Totals</b>	5	<b>86,671</b>	<b>6,890</b>	<b>449,732</b>	<b>543,293</b>	<b>207,237</b>
<b>Net Income/expenditure</b>	-	<b>27,068</b>	<b>-</b>	<b>6,890</b>	<b>-</b>	<b>162,125</b>
<b>Net movements in funds</b>	-	<b>27,068</b>	<b>-</b>	<b>6,890</b>	<b>-</b>	<b>196,084</b>
Total funds brought forward		281,784	6,890	582,078	870,752	925,497
<b>Total funds carried forward</b>		<b>254,716</b>	<b>-</b>	<b>419,953</b>	<b>674,668</b>	<b>870,752</b>

The notes on pages 10 to 15 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**

**Balance Sheet as at 5 April 2024**

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible fixed assets	6	646,694	630,947
<b>Current Assets</b>			
Debtors:			
Prepayment and accrued income		7,467	41,513
Cash at bank and in hand		27,396	199,849
		34,863	241,362
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year:			
Accruals and deferred income	-	6,890	1,557
<b>Net current assets</b>		27,973	239,805
<b>Total assets less current liabilities</b>		674,667	870,752
Creditors: amounts falling due after more than one year			
		-	-
<b>Net Assets</b>		674,667	870,752
<b>Funds</b>			
Unrestricted income fund		254,714	582,078
Restricted funds		419,953	288,674
<b>Total Funds</b>		674,667	870,752

The audited financial statements were approved and authorised for issue by the Trustees of Salisbury Gospel Hall Trust on 25th January 2024 and signed on their behalf by

Michael Steedman  
Finance Trustee

The notes on pages 10 to 15 form part of these financial statements

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST**

**Notes to the financial statements  
For the year ended 5 April 2024**

---

**1. Accounting policies**

**1.1 Basis of preparation financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted 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 when 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 Salisbury Gospel Hall Trust is considered to be equal to market value which would be paid where 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 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.

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**

**Notes to the financial statements**  
**For the year ended 5 April 2024**

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**1.5 Tangible fixed assets and depreciation.**

Tangible fixed assets 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	20% 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 restricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

The restricted fund arises from donations to the trust which are made for the purpose of financing the provision of further meeting halls, and the improvement of existing halls. The restricted fund can only be used for the purpose for which the funds were given.

**1.8 Going concern**

The Trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

**1.9 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 (2023: None).

**3. Wages and salaries**

There are no employees (2023: None)

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**

**Notes to the financial statements**  
**For the year ended 5 April 2024**

4. Donated services	2024	2023
	£	£
<i>Donated to:</i>		
Ashley Road Gospel Hall Trust	-	1,762
Harnham Gospel Hall Trust	-	1,887
Chelmhall Gospel Hall Trust	472,982	14,103
Other donations	596	892
<b>Totals</b>	<b>473,578</b>	<b>18,644</b>

5. Resources expended	Meeting rooms	Other charitable activities	2024	Meeting rooms	Other charitable activities	2023
	£	£	£	£	£	£
<b>Direct Costs</b>						
Repairs & Maintenance	35,110		35,110	142,816		142,816
Insurance	2,298		2,298	2,136		2,136
Light and Heat	16,351		16,351	8,624		8,624
Landscaping and Waste	2,681		2,681	2,540		2,540
Telephone	204		204	308		308
Depreciation and Impairment	-12,834		-12,834	18,021		18,021
Legal and Professional		13,893	13,893			
Donations		473,578	473,578		18,594	18,594
Other Charitable Expenditure	3,749	7,065	10,814	4,353	6,040	10,393
	<b>47,559</b>	<b>494,536</b>	<b>542,095</b>	<b>178,798</b>	<b>24,634</b>	<b>203,432</b>
<b>Share of support and governance costs</b>						
		1,200	1,200		3,805	3,805
	<b>47,559</b>	<b>495,736</b>	<b>543,295</b>	<b>178,798</b>	<b>28,439</b>	<b>207,237</b>

Governance costs include £1,200 (2023: nil) in respect of independent examiner's fees.

THE MILL ROAD TRUST 1982

SALISBURY GOSPEL HALL TRUST

Notes to the financial statements

For the year ended 5 April 2024

6. Tangible fixed assets	Freehold Land	Buildings	Furniture, fixtures and fittings	Total
	£	£	£	£
<b>Cost</b>				
Brought forward at 6 April 2023	415,680	600,250	2,258	1,018,188
Additions			2,912	2,912
<b>At 5 April 2024</b>	<b>415,680</b>	<b>600,250</b>	<b>5,170</b>	<b>1,021,100</b>
<b>Depreciation</b>				
Brought forward at 6 April 2023	25,873	360,150	1,218	387,241
Charge for the year		12,005	1,034	13,039
Reversal of past charges	-	25,873	-	25,873
<b>At 5 April 2024</b>	<b>-</b>	<b>372,155</b>	<b>2,252</b>	<b>374,407</b>
<b>Net book value at 5 April 2024</b>	<b>415,680</b>	<b>228,095</b>	<b>2,918</b>	<b>646,693</b>
<b>Net book value at 5 April 2023</b>	<b>389,807</b>	<b>240,100</b>	<b>1,040</b>	<b>630,947</b>

The reversal of past depreciation charges is due to a change in an estimated split of freehold land and property.

**Property Details:**

The Land Registry title of the above property is WT112444

7. Analysis of net assets between funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
<b>7.1 Current year</b>			
Tangible fixed assets	231,014	415,680	646,694
Current assets	30,592	4,273	34,863
Current liabilities	-	6,890	6,890
<b>Total Funds</b>	<b>254,716</b>	<b>419,953</b>	<b>674,667</b>
<b>7.2 Prior year</b>			
Tangible fixed assets	281,906	349,041	630,947
Current assets	6,890	233,037	239,927
Current liabilities	-	122	122
<b>Total Funds</b>	<b>288,674</b>	<b>582,078</b>	<b>870,752</b>

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**

**Notes to the financial statements**  
**For the year ended 5 April 2024**

**8. Movement in funds**

**8.1 Current year**

	Balance at 6 April 2023	Incoming resources	Resources expended	Balance at 5 April 2024
	£	£	£	£
Restricted funds	582,078	287,607	-	449,732
Designated funds	6,890	-	-	6,890
Unrestricted funds	281,784	59,603	-	86,671
<b>Total funds</b>	<b>870,752</b>	<b>347,210</b>	<b>-</b>	<b>543,293</b>

**8.2 Prior year**

	Balance at 6 April 2022	Incoming resources	Resources expended	Balance at 5 April 2023
	£	£	£	£
Restricted funds	474,158	116,492	-	8,572
Designated funds	6,890	-	-	6,890
Unrestricted funds	444,449	36,000	-	198,665
<b>Total funds</b>	<b>925,497</b>	<b>152,492</b>	<b>-</b>	<b>207,237</b>

**9. Transactions with related parties**

During the year aggregated donations of £82,240 (2023: £25,082) were received from related parties. Aggregated payments of £3,483 were made to related parties (2023: £1,189) for maintenance work and other trust transactions. The wife of V. Steedman (a trustee of the charity) was paid for cleaning the hall throughout the year. K. Diffey (a trustee of the charity) is a director of Strukta Group Limited from which the Trust procured services.

**10. Volunteers**

Salisbury Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The Trust has no paid staff or paid Trustees.

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**

**Notes to the financial statements**  
**For the year ended 5 April 2024**

**11. Comparative Statement of Financial Activities**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £
<b>Income and endowments from:</b>					
<i>Donations and legacies</i>					
Contributions from the congregation		36,000			36,000
Gift Aid donations				80,312	80,312
Non-Gift Aid donations				15,885	15,885
Income tax refunds				20,078	20,078
Payroll Giving				217	217
<b>Total</b>		<b>36,000</b>		<b>116,492</b>	<b>152,492</b>
<b>Expenditure on:</b>					
<i>Charitable activities</i>					
Running meeting rooms		176,266			176,266
Governance		3,805			3,805
Cost of donated services	4	18,594		8,572	27,166
<b>Total</b>	5	<b>198,665</b>		<b>8,572</b>	<b>207,237</b>
<b>Net income/(expenditure)</b>		<b>-162,665</b>		<b>107,920</b>	<b>-54,745</b>
<b>Net movement in funds</b>		<b>-162,665</b>		<b>107,920</b>	<b>-54,745</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		444,449	6,890	474,158	925,497
<b>Total funds carried forward</b>		<b>281,784</b>	<b>6,890</b>	<b>582,078</b>	<b>870,752</b>

THE SALISBURY  
GOSPEL HALL  
TRUST

**Public Benefit Report**



### **The Salisbury Gospel Hall Trust Public Benefit**

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.

The Brethren's meeting hall in Pembroke Road, Salisbury, serves as base for members of the congregation, acting under the directions of the trustees and with their full active encouragement, have continued with "outreach" work which they have carried out for many years

The purpose of this factual presentation, is to show how the Salisbury Gospel Hall Trust community engage in many acts of public benefit and interact with the wider community in so many ways.

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.



## Introduction

There are over 18,000 Plymouth Brethren members in the UK, spread across 87 locations. These locations can be found on the Plymouth Brethren Christian Church (PBCC) UK Site.



There have been Brethren Gospel, or meeting halls in the Salisbury and surrounding areas for over 150 years.

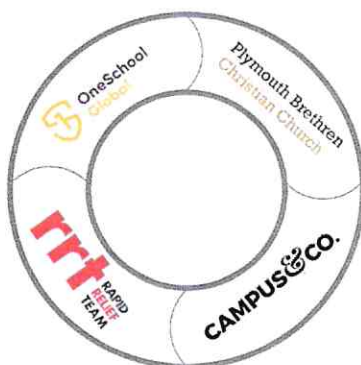
The Salisbury Gospel Hall Trust was formed on 13<sup>th</sup> July 1982 to acquire buildings to be used for the advancement of the Christian religion by carrying on the service of God, including the celebration of the Lord's Supper, Gospel Preachings, Bible Readings and addresses on the Word of God and 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.

The Salisbury Gospel Hall Trust congregation is one of the larger congregations in the UK, with 210 members living in the Salisbury area, however with residents from the Andover area and also from the surrounding areas of Bournemouth and Ferndown attending services up to twice a week, together with other visitors, numbers attending services regularly approach 650 persons, from young babies to the very aged.



*Locations of congregations in the UK and Ireland*

### **Our Network**



To read more on the PBCC way of life, visit the <https://www.plymouthbrethrenchristianchurch.org> website.

## **Street Preaching and Tract Distribution**

### **Street Preaching**

Street Preaching has been actively promoted by the Plymouth Brethren for many years, at least from the 1950's, and today is enthusiastically supported by members of the Salisbury Gospel Hall Trust congregation, as we seek to follow the example set out by our Lord Jesus Christ (Luke ch4 v17-20)

The essential activity of publicly preaching the name of Jesus and God's wonderful Gospel indiscriminately, gives joy and encouragement to our daily lives; as having personally proved the tangible benefit and immense improvement believing in Jesus brings, we seek to highlight the availability of Jesus to all mankind.

Currently the main chosen location is on the junction of Queen Street and Fish Row in Salisbury and at other city centre locations. Street preachings have been held here since the 1950's.

*Romans 10v13; "For everyone whosoever, who shall call on the name of the Lord, shall be saved"*

**The aim of the street preaching is not to recruit additional members for the Plymouth Brethren but to present eternal salvation as available to all men by faith in Jesus Christ and His blood and His work of atonement.**

### **Tract Distribution**

Members of the congregation have continued to hand out tracts to neighbours and people in need when they have met them.

*Tracts are available for download on the below website:*

*<https://christiandocctrineandgospelpublishing.org/>*

### **Outreach**

In our outreach program, we have engaged with centres for the homeless and vulnerable.

At the heart of our Community is the commitment to care and compassion, as we recognise the rights of all humanity within society. Members of the Congregation dedicate their time volunteering through our charitable arm, Rapid Relief Team(RRT) and contribute financially to many causes. As the Salisbury Gospel Hall Trust, we actively seek opportunities to support our local community from cleaning road signs to donating to local charities.

# Rapid Relief Team

## Our Mission



To serve people with care & compassion in their time of need.

## Our Vision



For the Plymouth Brethren Christian Church to express Christian principles of care and compassion, by way of benevolent relief to people in need.

## Our Values



Global Team | Community Care  
| Compassion | Consistency

### Support through local schools:

RRT helped support local families and children in need by providing donations of:

- 16 'Early Bird Learning' education packs
- 59 RRT food boxes
- 14 packs of Smartt cookie bars\*

These were provided through the following schools:

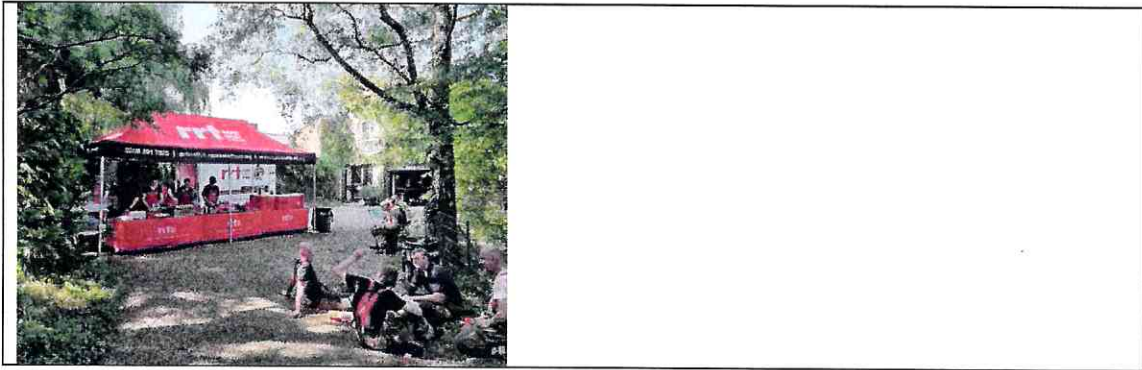
- Harnham Infant School
- Wyndham Park Infants' School
- Pembroke Park School
- Wilton Primary School
- St Peters Primary Academy

*(There is info attached on these products)*

### Support to local emergency services:

**Police Search & Rescue at Churchill Gardens event** - 18/03/2023 Served 40 meals to Wiltshire Police and Wiltshire Search & Rescue

**Urchfont Thatch Fire event** - 15/06/2023  
Served 150 meals to Dorset & Wilts Fire Service



**Langham Place Thatch Fire event - 08/01/2024 Served 59 meals to Dorset & Wilts Fire Service**



**Product donations:**

Wiltshire Council reached out for support for Afghan families in need being housed in the Salisbury area. RRT Salisbury donated 49 Food Boxes on 15/02/2024.



**\*RRT FOOD BOXES**

The RRT Food Box gifts emergency food supplies to provide immediate relief for people in crisis. The RRT Care Kit gifts essential personal care products to people in crisis,

helping them care for themselves while knowing that someone cares for them, boosting their self-esteem and giving them the courage to move forward



### SMARTT COOKIE BAR

RRT's Smartt Cereal Bar initiative aims to assist in the fight against hunger in primary school aged children and to ensure hunger isn't a barrier to education for children who would otherwise go without, releasing children's potential to learn. The Smartt Cereal Bar is wholesome and vegan, with no artificial colour or flavouring, for children on the go- helping to build bright futures for youth across the UK.



# THE SALISBURY GOSPEL HALL TRUST

**Registered Address:**

Red Kite House, The Portway, Winterbourne Gunner, Salisbury. SP4 6JL

**Contact Details:**

E: [pembrokeroadgospelhall@outlook.com](mailto:pembrokeroadgospelhall@outlook.com)

**Salisbury Gospel Hall Trust**

England & Wales - Charity number 1063215

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# Accounts

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Charity registration number 1063215

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr M Steedman Mr N J Taylor (Chair) Mr K Diffey Mr V Steedman Mr R V Dible
<b>Treasurer</b>	Mr I R Steedman
<b>Charity number</b>	1063215
<b>Principal address</b>	34 Queen Alexandra Road Salisbury Wiltshire SP2 9LN
<b>Independent examiner</b>	Moore (South) LLP 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury Wiltshire SP1 2TJ
<b>Bankers</b>	Barclays Bank Plc 2/6 High Street Salisbury SP1 2YH
<b>Solicitors</b>	Watson Solicitors Mercury House Shrewsbury Business Park Shrewsbury SY2 6LG

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**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
CONTENTS**

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Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

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# **THE MILL ROAD TRUST 1982 SALISBURY GOSPEL HALL TRUST TRUSTEES' REPORT**

***FOR THE YEAR ENDED 5 APRIL 2023***

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The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 8-10 and comply with the Trust Deed and applicable law.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

## **Objectives and activities**

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 the Gospel Hall at Pembroke Road in Salisbury, 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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

Members of the congregation donated food to local food banks and homeless centres such as the Trussell Trust. The local charities are always grateful for the donation received and we will be continuing this activity into 2023/24.

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**

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.

The Trust plans to finance the provision of a new Gospel Hall at Longhedge in Salisbury. It will also continue to regularly provide the congregation with Covid testing kits in order to mitigate the transmission of infection during meetings.

# **THE MILL ROAD TRUST 1982 SALISBURY GOSPEL HALL TRUST TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 5 APRIL 2023**

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## **Spreading the Gospel Message**

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 program of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In addition to street preaching, members of the congregation donate to local food banks and charities which support the homeless. 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 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 500 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.

## **Public benefit**

The trustees of Salisbury 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 on public benefit.

## **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.

# **THE MILL ROAD TRUST 1982 SALISBURY GOSPEL HALL TRUST TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 5 APRIL 2023**

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## **Financial review**

During the year ended 5 April 2023, the Trust made a deficit of £54,745 (2022: £359,736). This primarily relates to major refurbishment works completed on the Main Hall in the year, as well as non-cash transactions, such as depreciation. Total voluntary income of £152,492 has increased from £103,584 in the previous year.

Unrestricted Funds were £281,784 (2022: £444,449) and Designated Funds were £6,890 (2022: £6,890).

Restricted Funds amounted to £582,078 (2022: £474,158), and these are held for the provision of needed meeting halls for the Salisbury congregation.

## **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 accumulate restricted funds in view of the acquisition of a further local hall to accommodate the needs of an expanding congregation. Unrestricted funds are being held against repairs which will be required at the main gospel hall.

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 (net current assets less any Restricted Funds) at the year-end were £Nil.

## **Structure, governance and management**

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

The Charity is an unincorporated trust constituted by a Deed of Trust dated 13<sup>th</sup> July 1982, most recently amended by a Deed of Variation dated 9<sup>th</sup> January 2015. The Trust was registered with the Charity Commission for England and Wales on 5<sup>th</sup> July 1997 under Charity Registration Number: 1063215.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M Steedman  
Mr N J Taylor (Chair)  
Mr K Diffey  
Mr V Steedman  
Mr R V Dible

None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2023 (2022: £nil).

The Trust operated two Gospel Halls during the year; 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.

## **Risk management**

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

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2023**

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**Wider network**

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

The Charity also maintains particular links with the Chelmsford Gospel Hall Trust with which it shares members of its congregation.

The trustees' report was approved by the Board of Trustees.

**Mr N J Taylor (Chair)**

Trustee

Dated: 31 January 2024

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
***FOR THE YEAR ENDED 5 APRIL 2023***

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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 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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.

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE MILL ROAD TRUST 1982**

---

I report to the trustees on my examination of the financial statements of The Mill Road Trust 1982 (the charity) for the year ended 5 April 2023.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Robert MacDonald (FCCA)  
Moore (South) LLP

33 The Clarendon Centre  
Salisbury Business Park  
Dairy Meadow Lane  
Salisbury  
Wiltshire  
SP1 2TJ

Dated: 1 February 2024

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 5 APRIL 2023**

	Notes	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£
		Unrestricted funds General	Unrestricted funds Designated Fund	Restricted funds	Total	Unrestricted funds general	Unrestricted funds Designated Fund	Restricted funds	Total	Unrestricted funds general	Unrestricted funds Designated Fund	Restricted funds	Total
<b>Income from:</b>													
Donations and legacies	2	36,000	-	116,492	152,492	39,000	-	64,584	103,584				
<b>Expenditure on:</b>													
Charitable activities	3	198,665	-	8,572	207,237	463,320	-	-	463,320				
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(162,665)	-	107,920	(54,745)	(424,320)	-	64,584	(359,736)				
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(162,665)	-	107,920	(54,745)	(424,320)	-	64,584	(359,736)				
Fund balances at 6 April 2022		444,449	6,890	474,158	925,497	868,769	6,890	409,574	1,285,233				
<b>Fund balances at 5 April 2023</b>		281,784	6,890	582,078	870,752	444,449	6,890	474,158	925,497				

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**BALANCE SHEET**  
**AS AT 5 APRIL 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		630,947		648,699
<b>Current assets</b>					
Debtors	9	41,513		10,298	
Cash at bank and in hand		199,849		269,576	
		<u>241,362</u>		<u>279,874</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(1,557)</u>		<u>(3,076)</u>	
Net current assets			<u>239,805</u>		<u>276,798</u>
<b>Total assets less current liabilities</b>			<u><u>870,752</u></u>		<u><u>925,497</u></u>
<b>Income funds</b>					
Restricted funds			582,078		474,158
Unrestricted funds - general			288,674		444,449
			<u>870,752</u>		<u>925,497</u>

The financial statements were approved by the Trustees on 31 January 2024

Mr M Steedman  
Trustee

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2023**

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**1 Accounting policies**

**Charity information**

The Salisbury Gospel Hall Trust is constituted by a Deed of Trust dated 13th July 1982, amended by various Deeds and most recently by Deed of Variation dated 9th January 2015. The Trust was registered with the Charity Commission for England and Wales on 5th July 1997 under Charity Registration Number: 1063215

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity. 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy note(s).

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting the ability of the charity to continue as a going concern. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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.

Restricted funds are held for the acquisition of further local meeting halls.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2023**

---

**1 Accounting policies**

**(Continued)**

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 Salisbury 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.

**1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, which includes the costs of all activities undertaken to further the purpose of the charity and their associated support costs.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance costs and governance costs which support the charity's programme of activities.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Buildings	2% straight line
Furniture, fixture and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**1 Accounting policies**

**(Continued)**

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 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.

**2 Income from donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	36,000	96,414	132,414	39,000	55,666	94,666
Gift Aid refunds	-	20,078	20,078	-	8,918	8,918
	<u>36,000</u>	<u>116,492</u>	<u>152,492</u>	<u>39,000</u>	<u>64,584</u>	<u>103,584</u>

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**2 Income from donations and legacies**

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Donations and gifts</b>						
Gift Aid Donations	-	80,312	80,312	-	35,669	35,669
Non Gift Aid Donations	-	16,102	16,102	-	19,997	19,997
Contributions from the congregation	36,000	-	36,000	39,000	-	39,000
	<u>36,000</u>	<u>96,414</u>	<u>132,414</u>	<u>39,000</u>	<u>55,666</u>	<u>94,666</u>

**3 Expenditure on charitable activities**

	2023 £	2022 £
<b>Direct costs</b>		
Depreciation and impairment	18,021	243,574
Donation of Gospel Hall premises	-	180,000
Donated Services	18,594	17,147
Telephone	308	653
Electricity, Gas & Water	8,624	4,848
Insurance	2,136	1,757
Landscaping & Waste	2,540	2,466
Other Disbursements	35	35
Repairs & Maintenance	142,816	7,161
Other charitable expenditure	10,358	99
	<u>203,432</u>	<u>457,740</u>
<b>Share of support and governance costs (see note 4)</b>		
Governance	3,805	5,580
	<u>207,237</u>	<u>463,320</u>
<b>Analysis by fund</b>		
Unrestricted funds	198,665	463,320
Restricted funds	8,572	-
	<u>207,237</u>	<u>463,320</u>

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**3 Expenditure on charitable activities**

**(Continued)**

**Donated services**

Ashley Road Gospel Hall Trust	1,762
Harnham Gospel Hall Trust	1,837
Chelmhall Gospel Hall Trust	14,103
Other Donations	892
<b>Total</b>	<b>18,594</b>

**4 Support costs allocated to activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Governance costs	3,805	5,580
	<u>          </u>	<u>          </u>
<b>Analysed between:</b>		
Charitable activities	3,805	5,580
	<u>          </u>	<u>          </u>

**5 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**6 Employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>          </u>	<u>          </u>

Salisbury 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.

There were no employees whose annual remuneration was more than £60,000.

**7 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**8 Tangible fixed assets**

	Freehold land and buildings	Buildings	Furniture, fixture and fittings	Total
	£	£	£	£
<b>Cost</b>				
At 6 April 2022	415,680	600,250	1,989	1,017,919
Additions	-	-	269	269
At 5 April 2023	415,680	600,250	2,258	1,018,188
<b>Depreciation and impairment</b>				
At 6 April 2022	20,309	348,145	766	369,220
Depreciation charged in the year	5,564	12,005	452	18,021
At 5 April 2023	25,873	360,150	1,218	387,241
<b>Carrying amount</b>				
At 5 April 2023	389,807	240,100	1,040	630,947
At 5 April 2022	395,372	252,105	1,222	648,699

Salisbury Gospel Hall Trust owns and operates The City Hall at Pembroke Road, Salisbury registered title WT112444.

During the previous year, the Church Road hall, previously owned by Salisbury Gospel Hall Trust, was donated to Chelmsford Gospel Hall Trust at market value.

**9 Debtors**

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	40,078	8,918
Prepayments and accrued income	1,435	1,380
	41,513	10,298

**10 Creditors: amounts falling due within one year**

	2023	2022
	£	£
Accruals and deferred income	1,557	3,076

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**11 Analysis of net assets between funds**

	Unrestricted funds general	Unrestricted funds Designated Fund	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
<b>Fund balances at 5 April 2023 are represented by:</b>				
Tangible assets	281,906	-	349,041	630,947
Current assets/(liabilities)	(122)	6,890	233,037	239,805
	<u>281,784</u>	<u>6,890</u>	<u>582,078</u>	<u>870,752</u>
	<u><u>281,784</u></u>	<u><u>6,890</u></u>	<u><u>582,078</u></u>	<u><u>870,752</u></u>
	Unrestricted funds general	Unrestricted funds Designated Fund	Restricted funds	Total
	2022	2022	2022	2022
	£	£	£	£
<b>Fund balances at 5 April 2022 are represented by:</b>				
Tangible assets	648,699	-	-	648,699
Current assets/(liabilities)	(204,250)	6,890	474,158	276,798
	<u>444,449</u>	<u>6,890</u>	<u>474,158</u>	<u>925,497</u>
	<u><u>444,449</u></u>	<u><u>6,890</u></u>	<u><u>474,158</u></u>	<u><u>925,497</u></u>

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**12 Funds**

	Balance at 6 April 2022 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 5 April 2023 £
<b>Restricted fund</b>	474,158	116,492	(8,572)	-	582,078
<b>Total restricted funds</b>	474,158	116,492	(8,572)	-	582,078
<b>Unrestricted funds</b>					
General funds	444,449	36,000	(198,665)	-	281,784
Designated funds	6,890	-	-	-	6,890
<b>Total funds</b>	925,497	152,492	(207,237)	-	870,752

Restricted funds are held with a view of the acquisition of a further local hall to accommodate the needs of an expanding congregation.

Unrestricted general funds are held to support the repairs required by the main gospel hall.

Designated funds are funds held for emergency needs.

**Comparative information in respect of the preceding period is as follows:**

	Balance at 6 April 2021 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 5 April 2022 £
<b>Restricted fund</b>	409,574	64,584	-	-	474,158
<b>Total restricted funds</b>	409,574	64,584	-	-	474,158
<b>Unrestricted funds</b>					
General funds	868,769	39,000	(463,320)	-	444,449
Designated funds	6,890	-	-	-	6,890
	875,659	39,000	(463,320)	-	451,339
<b>Total funds</b>	1,285,233	103,584	(463,320)	-	925,497

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
***FOR THE YEAR ENDED 5 APRIL 2023***

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**13 Related party transactions**

During the year, aggregated donations of £25,082 (2022: £16,052) were received from related parties.

Also during the year, the charity reimbursed R Steedman £8,572 for preliminary expenses related to the acquisition of a new local all site. Further aggregated payments were made to related parties totalling £1,189 (2022: £357) for maintenance works and other trust expenses.

**Salisbury Gospel Hall Trust**

England & Wales - Charity number 1063215

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# Accounts

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Charity registration number 1063215

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2022**

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr M Steedman Mr N J Taylor (Chair) Mr K Diffey Mr V Steedman Mr R V Dible
<b>Treasurer</b>	Mr I R Steedman
<b>Charity number</b>	1063215
<b>Principal address</b>	34 Queen Alexandra Road Salisbury Wiltshire SP2 9LN
<b>Independent examiner</b>	Moore (South) LLP 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury Wiltshire SP1 2TJ
<b>Bankers</b>	Barclays Bank Plc 2/6 High Street Salisbury SP1 2YH
<b>Solicitors</b>	Watson Solicitors Mercury House Shrewsbury Business Park Shrewsbury SY2 6LG

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**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
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Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

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# **THE MILL ROAD TRUST 1982 SALISBURY GOSPEL HALL TRUST TRUSTEES' REPORT**

**FOR THE YEAR ENDED 5 APRIL 2022**

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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 9-11 and comply with the Trust Deed and applicable law.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

## **Objectives and activities**

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 summarized in two schedules to the Trust Deed.

## **Main Activities**

The Trust provides and maintains the Gospel Hall at Pembroke Road in Salisbury, 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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

Members of the congregation donated food to local foodbanks and homeless centres such as the Trussell Trust. The local charities are always grateful for the donation received and we will be continuing this activity into 2022/23.

During the financial year the trustees concluded that the Gospel hall at Church Road should be donated to the Chelmsford Gospel Hall Trust for Nil Consideration pursuant to the power contained in clause 2.2(o) of the Trust Deed, as they considered it would be in the best interest of the congregation if the management and administration of gospel halls was consolidated.

## **Plans for Future Periods**

The trustees are planning to replace the air conditioning units and install a new automatic sliding entrance gate. Due to subsidence around the carpark area in front of the hall, the insurance company are arranging for builders to carry out repairs to ensure the continued safe operation of the hall.

It is also planned to buy some land and build an additional meeting hall near Old Sarum just outside Salisbury during 2023.

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.

## **Spreading the Gospel Message**

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 and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In addition to street preaching, members of the congregation donate to local foodbanks and charities which support the homeless. 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).

# THE MILL ROAD TRUST 1982 SALISBURY GOSPEL HALL TRUST TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2022**

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- 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 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 500 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.

## **Public benefit**

The trustees of Salisbury 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 on public benefit.

## **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 made a deficit of £(359,736) (2021:£51,852). Total voluntary income received this year was £103,584 compared to £100,204 in the previous year.

Unrestricted Funds were £444,449 (2021: £868,769) and Designated Funds were £6,890 (2021: £6,890). Restricted Funds amounted to £474,158 (2021: £409,574), and these are held for the provision of needed meeting halls for the Salisbury congregation.

## **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 accumulate restricted funds in view of the acquisition of a further local hall to accommodate the needs of an expanding congregation. Unrestricted funds are being held against repairs which will be required at the main gospel hall.

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 (net current assets less any Restricted Funds) at the year-end were £Nil.

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**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 5 APRIL 2022**

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**Structure, governance and management**

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

The Charity is an unincorporated trust constituted by a Deed of Trust dated 13th July 1982, most recently amended by a Deed of Variation dated 9th January 2015. The Trust was registered with the Charity Commission for England and Wales on 5th July 1997 under Charity Registration Number: 1063215.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M Steedman  
Mr N J Taylor (Chair)  
Mr K Diffey  
Mr V Steedman  
Mr R V Dible

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 operated two Gospel Halls during the year; 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.

**Risk management**

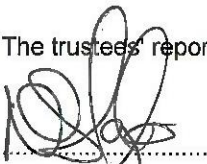
The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks.

**Wider network**

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

The Charity also maintains particular links with the Chelmsall Gospel Hall Trust with which it shares members of its congregation.

The trustees' report was approved by the Board of Trustees.



Mr N J Taylor (Chair)

Trustee

Dated: 17th JANUARY 2023

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
***FOR THE YEAR ENDED 5 APRIL 2022***

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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 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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.

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE MILL ROAD TRUST 1982**

---

I report to the trustees on my examination of the financial statements of The Mill Road Trust 1982 (the charity) for the year ended 5 April 2022.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

**Independent examiner's statement**

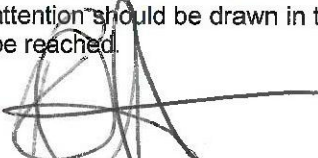
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Robert MacDonald (FCCA)  
Moore (South) LLP

33 The Clarendon Centre  
Salisbury Business Park  
Dairy Meadow Lane  
Salisbury  
Wiltshire  
SP1 2TJ

Dated: 18<sup>th</sup> January 2023

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 5 APRIL 2022**

	Notes	Unrestricted funds General	Unrestricted funds Designated Fund	Restricted funds	Total	Unrestricted funds general	Unrestricted funds Designated Fund	Restricted funds	Total
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	£
<b>Income from:</b>									
Donations and legacies	2	39,000	-	64,584	103,584	36,009	15,940	48,255	100,204
<b>Expenditure on:</b>									
Charitable activities	3	463,320	-	-	463,320	39,302	9,050	-	48,352
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(424,320)	-	64,584	(359,736)	(3,293)	6,890	48,255	51,852
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(424,320)	-	64,584	(359,736)	(3,293)	6,890	48,255	51,852
Fund balances at 6 April 2021		868,769	6,890	409,574	1,285,233	872,062	-	361,319	1,233,381
<b>Fund balances at 5 April 2022</b>		<b>444,449</b>	<b>6,890</b>	<b>474,158</b>	<b>925,497</b>	<b>868,769</b>	<b>6,890</b>	<b>409,574</b>	<b>1,285,233</b>

The statement of financial activities includes all gains and losses recognised in the year.


All income and expenditure derive from continuing activities.

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
BALANCE SHEET**

**AS AT 5 APRIL 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		648,699		1,071,410
<b>Current assets</b>					
Debtors	8	10,298		11,618	
Cash at bank and in hand		269,576		203,041	
		279,874		214,659	
<b>Creditors: amounts falling due within one year</b>	9	(3,076)		(836)	
Net current assets			276,798		213,823
<b>Total assets less current liabilities</b>			925,497		1,285,233
<b>Income funds</b>					
Restricted funds			474,158		409,574
Unrestricted funds - general			451,339		868,769
			925,497		1,285,233

The financial statements were approved by the Trustees on .....

  
.....  
Mr M Steedman  
Trustee

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2022**

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**1 Accounting policies**

**Charity information**

The Salisbury Gospel Hall Trust is constituted by a Deed of Trust dated 13th July 1982, amended by various Deeds and most recently by Deed of Variation dated 9th January 2015. The Trust was registered with the Charity Commission for England and Wales on 5th July 1997 under Charity Registration Number: 1063215

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy note(s).

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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.

Restricted funds are held for the aquisition of further local meeting halls.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2022**

---

**1 Accounting policies**

**(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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 Salisbury 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.

**1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, which includes the costs of all activities undertaken to further the purpose of the charity and their associated support costs.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance costs and governance costs which support the charity's programme of activities.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold land and buildings	2% straight line
Furniture, fixture and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2022**

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**1 Accounting policies**

(Continued)

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 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.

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2022**

2 Donations and legacies	Unrestricted funds general	Restricted funds general	Total	Unrestricted funds general	Unrestricted funds Designated Fund	Restricted funds	Total
	2022	2022	2022	2021	2021	2021	2021
	£	£	£	£	£	£	£
Donations and gifts	39,000	55,666	94,666	36,009	15,940	35,279	87,228
Gift Aid refunds	-	8,918	8,918	-	-	12,976	12,976
<b>Donations and gifts</b>							
Gift Aid Donations	-	35,669	35,669	-	-	35,279	35,279
Non Gift Aid Donations	-	19,997	19,997	36,009	-	-	36,009
Contributions from the congregation	39,000	-	39,000	-	15,940	-	15,940
	39,000	55,666	94,666	36,009	15,940	35,279	87,228

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2022**

**3 Charitable activities**

	2022 £	2021 £
Depreciation and impairment	243,574	19,619
Grants paid	-	4,000
Donation of Gospel Hall premises	180,000	-
Donated Services	17,147	2,485
Telephone	653	671
Electricity, Gas & Water	4,848	5,201
Insurance	1,757	1,797
Landscaping & Waste	2,466	2,394
Other Disbursements	35	35
Congregation Support	-	5,050
Repairs & Maintenance	7,161	3,683
Other charitable expenditure	99	52
	<u>457,740</u>	<u>44,987</u>
Share of governance costs (see note 4)	5,580	3,365
	<u>463,320</u>	<u>48,352</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	463,320	39,302
Unrestricted funds - Designated Fund	-	9,050
	<u>463,320</u>	<u>48,352</u>

**Donated services**

Ashley Road Gospel hall Trust	6,288
Harnham Gospel hall Trust	2,571
Chelmhall Gospel hall Trust	7,895
Other Donations	393
Total	17,147

**4 Support costs**

	Support costs £	Governance costs £	2022 £	2021 £
Legal and professional	-	5,580	5,580	3,365
	<u>-</u>	<u>5,580</u>	<u>5,580</u>	<u>3,365</u>
Analysed between				
Charitable activities	-	5,580	5,580	3,365
	<u>-</u>	<u>5,580</u>	<u>5,580</u>	<u>3,365</u>

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2022**

**5 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**6 Employees**

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

Salisbury 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.

There were no employees whose annual remuneration was more than £60,000.

**7 Tangible fixed assets**

	Freehold land and buildings £	Leasehold land and buildings £	Furniture, fixture and fittings £	Total £
<b>Cost</b>				
At 6 April 2021	824,724	600,250	5,239	1,430,213
Additions	-	-	864	864
Disposals	(409,044)	-	(4,114)	(413,158)
At 5 April 2022	415,680	600,250	1,989	1,017,919
<b>Depreciation and impairment</b>				
At 6 April 2021	20,567	336,140	2,096	358,803
Depreciation charged in the year	5,564	12,005	398	17,967
Eliminated in respect of disposals	(5,823)	-	(1,727)	(7,550)
At 5 April 2022	20,308	348,145	767	369,220
<b>Carrying amount</b>				
At 5 April 2022	395,372	252,105	1,222	648,699
At 5 April 2021	804,157	264,110	3,143	1,071,410

Salisbury Gospel Hall Trust owns and operates two Freehold properties; The City hall at Pembroke Road, Salisbury registered title WT112444 and the Church Road hall at Laverstock, Salisbury registered title WT305020. During the year, the Church Road hall was donated to Chelmsford Gospel Hall Trust at market value.

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2022**

<b>8 Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Amounts falling due within one year:		
Other debtors	8,918	8,807
Prepayments and accrued income	1,380	2,811
	<u>10,298</u>	<u>11,618</u>
	<u><u>10,298</u></u>	<u><u>11,618</u></u>
<b>9 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Accruals and deferred income	3,076	836
	<u>3,076</u>	<u>836</u>
	<u><u>3,076</u></u>	<u><u>836</u></u>

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2022**

10 Analysis of net assets between funds	Unrestricted Funds 2022 £	Designated Fund 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Designated Fund 2021 £	Restricted Funds 2021 £	Total 2021 £
Fund balances at 5 April 2022 are represented by:								
Tangible assets	648,699	-	-	648,699	1,071,410	-	-	1,071,410
Current assets/(liabilities)	(204,250)	6,890	474,158	276,798	(202,641)	6,890	409,574	213,823
	<u>444,449</u>	<u>6,890</u>	<u>474,158</u>	<u>925,497</u>	<u>868,769</u>	<u>6,890</u>	<u>409,574</u>	<u>1,285,233</u>

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2022**

**11 Funds**

	Balance at 6 April 2021 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 5 April 2022 £
Restricted fund	409,574	64,584			474,158
<b>Total restricted funds</b>	<b>409,574</b>	<b>64,584</b>	<b>-</b>	<b>-</b>	<b>474,158</b>
<b>Unrestricted funds</b>					
General funds	868,769	39,000	(463,320)		444,449
Designated funds	6,890				6,890
<b>Total funds</b>	<b>1,285,233</b>	<b>103,584</b>	<b>(463,320)</b>	<b>-</b>	<b>925,497</b>

Comparative information in respect of the preceding period is as follows:

	Balance at 6 April 2020 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 5 April 2021 £
Restricted fund	361,319	48,255			409,574
<b>Total restricted funds</b>	<b>361,319</b>	<b>48,255</b>	<b>-</b>	<b>-</b>	<b>409,574</b>
<b>Unrestricted funds</b>					
General funds	872,062	36,009	(39,302)		868,769
Designated funds	-	15,940	(9,050)		6,890
	872,062	51,949	(48,352)	-	875,659
<b>Total funds</b>	<b>1,233,381</b>	<b>100,204</b>	<b>(48,352)</b>	<b>-</b>	<b>1,285,233</b>

**12 Related party transactions**

During the financial year, aggregated donations of £16,052 (2021 £11,787) were received from related parties. The trust made reimbursements to related parties totalling £Nil (2021: £1,350) for the purchase of gift cards. Aggregated payments were made to related parties totalling £536 (2021: Nil) for maintenance works and other trust expenses.

**Salisbury Gospel Hall Trust**

England & Wales - Charity number 1063215

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# Accounts

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**Charity Registration No. 1063215**

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021**

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr M Steedman Mr N J Taylor (Chair) Mr K Diffey Mr V Steedman Mr R V Dible
<b>Treasurer</b>	Mr I R Steedman
<b>Charity number</b>	1063215
<b>Principal address</b>	34 Queen Alexandra Road Salisbury Wiltshire SP2 9LN
<b>Independent examiner</b>	Moore (South) LLP 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury Wiltshire SP1 2TJ
<b>Bankers</b>	Barclays Bank Plc 2/6 High Street Salisbury SP1 2YH
<b>Solicitors</b>	Wace Morgan & Tomleys Solicitors 31 Market Street Newtown POWYS SY16 2PG

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**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
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Balance sheet	8
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# **THE MILL ROAD TRUST 1982 SALISBURY GOSPEL HALL TRUST TRUSTEES' REPORT**

**FOR THE YEAR ENDED 5 APRIL 2021**

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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 9-16 and comply with the Trust Deed and applicable law.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

## **Objectives and activities**

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 summarized in two schedules to the Trust Deed.

## **Main Activities**

The Trust provides and maintains the Gospel Hall at Pembroke Road in Salisbury, 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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

Members of the congregation donated food to local foodbanks and homeless centres such as the Trussell Trust. The local charities are always grateful for the donation received and we will be continuing this activity into 2021/22 subject to Covid19 restrictions and social distancing measures.

The trustees have also established an Emergency Needs fund 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.

## **Plans for Future Periods**

From 18th March 2020, Salisbury Gospel Hall Trust ceased using the two gospel halls, which it operates. This was as a result of the global COVID-19 pandemic and the general lockdown imposed by the government on 23rd March 2020. The Trust aims to use these Gospel Halls again once the general lockdown is lifted and it is deemed safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

# **THE MILL ROAD TRUST 1982 SALISBURY GOSPEL HALL TRUST TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 5 APRIL 2021**

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## **Spreading the Gospel Message**

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 and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In addition to street preaching, members of the congregation donate to local foodbanks and charities which support the homeless. 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 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 500 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.

## **Public benefit**

The trustees of Salisbury 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 on public benefit.

## **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.

# **THE MILL ROAD TRUST 1982 SALISBURY GOSPEL HALL TRUST TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 5 APRIL 2021**

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## **Financial review**

In the year ended 5 April 2021 the Trust had a modest surplus £51,852 (2020:£72,150) of incoming resources over resources expended. Total voluntary income received this year was £100,204 compared to £130,584 in the previous year.

Unrestricted Funds were £868,769 and Emergency Needs Funds were £6,890. Restricted Funds amounted to £409,574, and these are held for the provision of needed meeting halls for the Salisbury congregation.

## **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 accumulate restricted funds in view of the acquisition of a further local hall to accommodate the needs of an expanding congregation. Unrestricted funds are being held against repairs which will be required at the main gospel hall.

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 (net current assets less any Restricted Funds) at the year-end were £Nil.

## **Plans for future periods**

From 18th March 2020 Salisbury Gospel Hall Trust ceased using the two Gospel Halls at Pembroke Road and Church Road which it operates. This was as a result of the global COVID-19 pandemic and the general lockdown imposed by the government on 23rd March 2020. The Trust aims to use these Gospel Halls again once the general lockdown is lifted and it is deemed 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.

## **Structure, governance and management**

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

The Charity is an unincorporated trust constituted by a Deed of Trust dated 13th July 1982, most recently amended by a Deed of Variation dated 9th January 2015. The Trust was registered with the Charity Commission for England and Wales on 5th July 1997 under Charity Registration Number: 1063215

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M Steedman  
Mr N J Taylor (Chair)  
Mr K Diffey  
Mr V Steedman  
Mr R V Dible

None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2021 (2020: £nil).

The Trust operated two Gospel Halls during the year; 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.

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**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 5 APRIL 2021**

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**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.

**Wider network**

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

The Charity also maintains particular links with the Harnham Gospel Hall Trust with which it shares members of its congregation.

The trustees' report was approved by the Board of Trustees.



**Mr M Steedman**

Trustee

Dated: 19 January 2022

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
***FOR THE YEAR ENDED 5 APRIL 2021***

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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 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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.

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE MILL ROAD TRUST 1982**

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I report to the trustees on my examination of the financial statements of The Mill Road Trust 1982 (the charity) for the year ended 5 April 2021.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

**Independent examiner's statement**

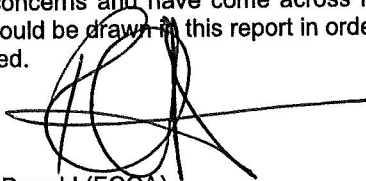
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

  
Robert MacDonald (FCCA)  
Moore (South) LLP

33 The Clarendon Centre  
Salisbury Business Park  
Dairy Meadow Lane  
Salisbury  
Wiltshire  
SP1 2TJ

Dated: 26<sup>th</sup> January 2022

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 5 APRIL 2021**

	Notes	Unrestricted funds		Unrestricted funds		Restricted funds		Restricted funds		Total	
		General	Designated Fund	General	Designated Fund	general	Designated Fund	general	Designated Fund		
		2021	2021	2021	2021	2021	2021	2020	2020	2020	2020
		£	£	£	£	£	£	£	£	£	£
<b>Income from:</b>											
Donations and legacies	3	36,009	15,940	48,255	48,255	55,831	74,753	130,584			
Investments	4	-	-	-	-	31	-	31			
<b>Total income</b>		<b>36,009</b>	<b>15,940</b>	<b>48,255</b>	<b>48,255</b>	<b>55,862</b>	<b>74,753</b>	<b>130,615</b>			
<b>Expenditure on:</b>											
Charitable activities	5	39,302	9,050	-	-	58,465	-	58,465			
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(3,293)</b>	<b>6,890</b>	<b>48,255</b>	<b>48,255</b>	<b>(2,603)</b>	<b>74,753</b>	<b>72,150</b>			
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(3,293)</b>	<b>6,890</b>	<b>48,255</b>	<b>48,255</b>	<b>(2,603)</b>	<b>74,753</b>	<b>72,150</b>			
Fund balances at 6 April 2020		872,062	-	361,319	361,319	874,665	286,566	1,161,231			
<b>Fund balances at 5 April 2021</b>		<b>868,769</b>	<b>6,890</b>	<b>409,574</b>	<b>1,285,233</b>	<b>872,062</b>	<b>361,319</b>	<b>1,233,381</b>			

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
BALANCE SHEET**

**AS AT 5 APRIL 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		1,071,410		1,091,029
<b>Current assets</b>					
Debtors	10	11,618		8,287	
Cash at bank and in hand		203,041		385,055	
		<u>214,659</u>		<u>393,342</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(836)</u>		<u>(990)</u>	
Net current assets			<u>213,823</u>		<u>392,352</u>
<b>Total assets less current liabilities</b>			<u>1,285,233</u>		<u>1,483,381</u>
<b>Creditors: amounts falling due after more than one year</b>	13		-		(250,000)
<b>Net assets</b>			<u><u>1,285,233</u></u>		<u><u>1,233,381</u></u>
<b>Income funds</b>					
Restricted funds			409,574		361,319
Unrestricted funds - general			875,659		872,062
			<u><u>1,285,233</u></u>		<u><u>1,233,381</u></u>

The financial statements were approved by the Trustees on 19 January 2022



Mr V Steedman  
Trustee

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

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**1 Accounting policies**

**Charity information**

The Salisbury Gospel Hall Trust is constituted by a Deed of Trust dated 13th July 1982, amended by various Deeds and most recently by Deed of Variation dated 9th January 2015. The Trust was registered with the Charity Commission for England and Wales on 5th July 1997 under Charity Registration Number: 1063215

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity. 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy note(s).

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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, ABC GHT ceased using the two gospel halls, 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.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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.

Restricted funds are held for the acquisition of further local meeting halls.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2021**

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**1 Accounting policies**

(Continued)

**1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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 Salisbury 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.

**1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, which includes the costs of all activities undertaken to further the purpose of the charity and their associated support costs.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance costs and governance costs which support the charity's programme of activities.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold land and buildings	2% straight line
Furniture, fixture and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2021**

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**1 Accounting policies** **(Continued)**

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 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.

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2021**

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**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2021**

3 Donations and legacies	Unrestricted funds general		Unrestricted funds Designated Fund		Restricted funds		Total Unrestricted funds general		Restricted funds		Total	
	2021	2021	2021	2021	2021	2021	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	36,009	15,940	35,279	35,279	87,228	55,831	63,178	119,009	63,178	119,009	63,178	119,009
Gift Aid refunds	-	-	12,976	12,976	12,976	-	11,575	11,575	11,575	11,575	-	11,575
	<u>36,009</u>	<u>15,940</u>	<u>48,255</u>	<u>48,255</u>	<u>100,204</u>	<u>55,831</u>	<u>74,753</u>	<u>130,584</u>	<u>74,753</u>	<u>130,584</u>	<u>74,753</u>	<u>130,584</u>
Donations and gifts	-	-	35,279	35,279	35,279	-	63,178	63,178	63,178	63,178	-	63,178
Gift Aid Donations	36,009	-	-	-	36,009	55,831	-	55,831	-	55,831	-	55,831
Non Gift Aid Donations	-	15,940	-	-	15,940	-	-	-	-	-	-	-
Contributions from the congregation	-	-	-	-	-	-	-	-	-	-	-	-
	<u>36,009</u>	<u>15,940</u>	<u>35,279</u>	<u>35,279</u>	<u>87,228</u>	<u>55,831</u>	<u>63,178</u>	<u>119,009</u>	<u>63,178</u>	<u>119,009</u>	<u>63,178</u>	<u>119,009</u>

**THE MILL ROAD TRUST 1982  
SALISBURY GOSPEL HALL TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2021**

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**4 Investments**

	<b>Total</b>	<b>Unrestricted funds general</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest receivable	-	31
	<u>          </u>	<u>          </u>

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**5 Charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation and impairment	19,619	20,566
Grants Paid	4,000	-
Bibles and Tracts	-	72
Cleaning	-	2,412
Washroom Supplies	-	1,456
Donated Services	2,485	4,803
Telephone	671	648
Electricity, Gas & Water	5,201	11,557
Gates & Fences	-	138
Insurance	1,797	1,529
Landscaping & Waste	2,394	6,498
Other Disbursements	35	675
Congregation Support	5,050	-
Repairs & Maintenance	3,683	3,429
Other charitable expenditure	52	295
	<u>44,987</u>	<u>54,078</u>
Share of governance costs (see note 6)	3,365	4,387
	<u>48,352</u>	<u>58,465</u>
	<u><u>48,352</u></u>	<u><u>58,465</u></u>
<b>Analysis by fund</b>		
Unrestricted funds - general	39,302	58,465
Unrestricted funds - Designated Fund	9,050	-
	<u>48,352</u>	<u>58,465</u>
	<u><u>48,352</u></u>	<u><u>58,465</u></u>
<b>Donated services</b>		
Ashley Road Trust	621	
Harnham Trust	1,571	
Other Donations	293	
Total	2,485	

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2021**

<b>6 Support costs</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Legal and professional	-	3,365	3,365	-	4,387	4,387
	-	3,365	3,365	-	4,387	4,387
Analysed between Charitable activities	-	3,365	3,365	-	4,387	4,387

**7 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**8 Employees**

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Total	-	-

Salisbury 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.

There were no employees whose annual remuneration was more than £60,000.

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**9 Tangible fixed assets**

	Freehold land and buildings	Leasehold land and buildings	Furniture, fixture and fittings	Total
	£	£	£	£
<b>Cost</b>				
At 6 April 2020	824,724	600,250	5,239	1,430,213
At 5 April 2021	824,724	600,250	5,239	1,430,213
<b>Depreciation and impairment</b>				
At 6 April 2020	13,058	324,135	1,991	339,184
Depreciation charged in the year	7,509	12,005	105	19,619
At 5 April 2021	20,567	336,140	2,096	358,803
<b>Carrying amount</b>				
At 5 April 2021	804,157	264,110	3,143	1,071,410
At 5 April 2020	811,666	276,115	3,248	1,091,029

Salisbury Gospel Hall Trust owns and operates 2 Freehold properties; The City hall at Pembroke road, Salisbury registered title WT112444 and the Church Road hall at Laverstock, Salisbury registered title WT305020.

**10 Debtors**

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	8,807	6,358
Prepayments and accrued income	2,811	1,929
	11,618	8,287

**11 Loans and overdrafts**

	2021	2020
	£	£
Other loans	-	250,000
Payable after one year	-	250,000

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**11 Loans and overdrafts**

**(Continued)**

In June 2017 Mark, Kevin, Benjamin and Adrian Diffey provided an unsecured loan to The Salisbury Gospel Hall Trust for the amount of £250,000. This loan does not bear any interest. This loan was repaid during this financial year.

**12 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
Accruals and deferred income	836	990
	<u>836</u>	<u>990</u>

**13 Creditors: amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	£	£
Borrowings	-	250,000
	<u>-</u>	<u>250,000</u>

**14 Analysis of net assets between funds**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total 2021 £</b>	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total 2020 £</b>
Fund balances at 5 April 2021 are represented by:						
Tangible assets	1,071,410	-	1,071,410	1,091,029	-	1,091,029
Current assets/ (liabilities)	(195,751)	409,574	213,823	31,033	361,319	392,352
Long term liabilities	-	-	-	(250,000)	-	(250,000)
	<u>875,659</u>	<u>409,574</u>	<u>1,285,233</u>	<u>872,062</u>	<u>361,319</u>	<u>1,233,381</u>

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**15 Funds**

	Balance at 6 April 2020 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 5 April 2021 £
<b>Restricted fund</b>	361,319	48,255			409,574
<b>Total restricted funds</b>	361,319	48,255	-	-	409,574
<b>Unrestricted funds</b>					
General funds	872,062	36,009	(39,302)		868,769
Designated funds	-	15,940	(9,050)		6,890
<b>Total funds</b>	1,233,381	100,204	(48,352)	-	1,285,233

Comparative information in respect of the preceding period is as follows:

	Balance at 6 April 2019 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 5 April 2020 £
<b>Restricted fund</b>	286,566	74,753			361,319
<b>Total restricted funds</b>	286,566	74,753	-	-	361,319
<b>Unrestricted funds</b>					
General funds	874,665	55,862	(58,465)		872,062
	874,665	55,862	(58,465)	-	872,062
<b>Total funds</b>	1,161,231	130,615	(58,465)	-	1,233,381

**THE MILL ROAD TRUST 1982**  
**SALISBURY GOSPEL HALL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2021**

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**16 Related party transactions**

In June 2017 Mark, Benjamin, Kevin and Adrian Diffey provided an unsecured loan to The Salisbury Gospel Hall Trust for the amount of £250,000. This loan does not bear any interest. This loan was repaid during the financial year ended 5th April 2021.

During the year the Trust received donations totalling £11,787 (2020: £30,530) from the Trustees and relatives of the Trustees.

During the year the Trust spent £Nil (2020: £2,112) with Millway Builders of which Nelson Taylor is a director and £Nil (2020: £200) with Strukta of which Kevin Diffey is a Director.

During the year the Trust paid £Nil (2020: £2,139) to A-M Morrish the sister of Nelson Taylor for cleaning the main hall.

During the year the trust reimbursed Amy Taylor £450 (2020: £Nil) for gift vouchers which were donated to the community for support during Covid-19.

During the year the trust reimbursed Jake Taylor £900 (2020: £Nil) for gift vouchers which were donated to the community for support during Covid-19.