

MANCHESTER GOSPEL HALL TRUST

England & Wales · Charity number 1159119

Details

Status Registered

Legal form Trust

Registered 2014-11-07

Register [View on the Charity Commission register](#)

Contact

Address Mayfields
Shay Lane
Hale Barns
Altrincham
WA15 8UE

Phone 0843 289 2042

Email enquiries@mght.co.uk

Activities

Objects: (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 WORLDWIDE 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: Provision and upkeep of gospel halls in the Greater Manchester area for religious and other activities of the Plymouth Brethren Christian Church. More information regarding the Brethren can be found on the website www.plymouthbrethrenchristianchurch.org

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** MANCHESTER CITY
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£170,377	£190,187	-	-
2024-04-05	£1,418,700	£183,743	£6,982,407	0
2023-04-05	£15,722	£11,183	-	-
2022-04-05	£1,474,054	£8,636	£5,742,918	0
2021-04-05	£39,583	£15,933	-	-

Trustees

Name	Role	Appointed
DALE YARL DUNBAR		2020-03-17
GEORGE JOE DUNBAR		2024-03-05
MARK LITTLEWOOD		2007-06-30
MICHAEL GAIUS HARVEY		2012-09-01
STEPHEN ANDREW KNIGHT		2018-09-07

MANCHESTER GOSPEL HALL TRUST

England & Wales - Charity number 1159119

Accounts

Charity Registration No: 1159119

Manchester Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2025**

Manchester Gospel Hall Trust

Contents

	Pages
Reference and administrative details	2
Report of the trustees	3-6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10-14

Manchester Gospel Hall Trust

Reference and administrative details
For the year ended 5 April 2025

Charity name	Manchester Gospel Hall Trust
Registered charity number	1159119
Chair	Mr D Dunbar
Trustees	Mr D Dunbar Mr G J Dunbar Mr S Knight Mr M G Harvey Mr M Littlewood
Principal address	Mayfields Shay Lane Hale Barns Altrincham WA15 8UE
Accountant	Montacs International House Kingsfield Court Chester Business Park Chester Cheshire CH4 9RF
Independent Examiner	Montacs International House Kingsfield Court Chester Business Park Chester Cheshire CH4 9RF
Bankers	Charity Aid Foundation 25 Kings Hill Ave Kings Hill West Malling ME19 4TA

Manchester Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2025

The Trustees present their annual 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 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 6th July 1984, most recently amended by Deed of Variation dated 12th August 2014. The Trust was registered with the Charity Commission for England and Wales on 7th November 2014 under Charity Registration Number: 1159119.

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 2025 (2024: £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.

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.

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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.

Manchester Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2025

Main activities and achievements

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

Plans for Future Periods

The Trust is actively looking for new gospel halls to support and facilitate members of the congregation who live outside the area of the current gospel hall locations.

Meetings

Meetings held at the Gospel halls 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 30 and 550 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 hall 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, the trust also keeps in contact with prison chaplains to provide gospel tracts and bibles as required. The trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies. More information can be found in the outreach report appended to this report.

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).

Manchester Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2025

- 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 2025, the Trust had a deficit with incoming resources falling short of resources expended by £19,810 compared to surplus of £1,234,857 in the previous year. The Trust had voluntary income in the year of £116,729 compared to £1,391,737 in the previous year, when a large one off donation was received. At the year end the charities total funds stood at £6,962,597 (2024: £6,982,407). 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. The Trustees have decided to accumulate reserves in order to prepare for a new meeting 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 yearend were £1,364,295 (2024: £5,565,602) not including properties £5,598,302 (2024: £1,416,805).

Manchester Gospel Hall Trust

**Report of the Trustees
For the year ended 5 April 2025**

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report 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 & 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 and application of 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 D Dunbar
Chairman and Trustee

Date: 29/01/2026

Manchester Gospel Hall Trust

**Independent examiner's report to the trustees
For the year ended 5 April 2025**

I report to the trustees on my examination of the accounts of the Manchester Gospel Hall Trust for the year ended 05 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').


1. 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.

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:

- Accounting records were not kept in respect of the Trust 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, Date)

W O R Benoy FCA
Montacs
International House
Kingsfield Court, Chester Business Park
Chester
Cheshire
CH4 9RF

29 January 2026

Manchester Gospel Hall Trust

Statement of financial activities
For the year ended 5 April 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:						
Donations and legacies:						
Contributions from the congregation		85,500	-	-	85,500	127,500
Gift Aid donations		25,229	-	-	25,229	5,140
Non-Gift Aid Donations		-	-	-	-	1,259,097
Legacies		6,000	-	-	6,000	-
Investments						
Bank interest		53,648	-	-	53,648	26,963
Total		170,377	-	-	170,377	1,418,700
Expenditure on:						
Charitable activities						
Running meeting rooms		190,187	-	-	190,187	183,743
Total	4	190,187	-	-	190,187	183,743
Net income/(expenditure)		(19,810)	-	-	(19,810)	1,234,957
Net movement in funds		(19,810)	-	-	(19,810)	1,234,957
Reconciliation of funds						
Total funds brought forward		6,982,407	-	-	6,982,407	5,747,450
Total funds carried forward		6,962,597	-	-	6,962,597	6,982,407

The notes on pages 10 to 14 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.

Manchester Gospel Hall Trust

Balance Sheet
As at 5 April 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	5	5,598,302	1,416,805
		<u>5,598,302</u>	<u>1,416,805</u>
Current assets			
Debtors	8	1,054,369	3,090,798
Cash at bank and in hand		315,217	2,478,908
		<u>1,369,586</u>	<u>5,569,706</u>
Current liabilities	9		
Accruals and deferred income		(5,291)	(4,104)
Net current assets		<u>1,364,295</u>	<u>5,565,602</u>
Total assets less current liabilities		<u>6,962,597</u>	<u>6,982,407</u>
Net assets		<u>6,962,597</u>	<u>6,982,407</u>
Funds			
Unrestricted income fund		6,962,597	6,982,407
Total funds	6	<u>6,962,597</u>	<u>6,982,407</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Manchester Gospel Hall Trust on 2026 and signed on their behalf by



Mr D Dunbar
Chairman and Trustee

The notes on pages 10 to 14 form part of these financial statements

Manchester Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2025

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 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 Manchester Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

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

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

1.5 Tangible fixed assets and depreciation

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	Not depreciated
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Manchester Gospel Hall Trust

**Notes to the financial statements
For the year ended 5 April 2025**

1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 Funds

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

Restricted funds arise from donations to the trust, which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary.

1.9 Going concern

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

1.10 Significant estimates and judgements

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2. Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2024: None).

3. Wages and salaries

There are no employees (2024: none).

Manchester Gospel Hall Trust

Notes to the financial statements
For the year ended 5 April 2025

4. Resources expended

	Meeting rooms	Other charitable activities	2025	Meeting Rooms	Other charitable activities	2024
	£	£	£	£	£	£
Direct costs						
- Health and Safety	5,481	-	5,481	16,166	-	16,166
- Travel and subsistence	-	1,800	1,800	-	2,332	2,332
- Rates	4,460	-	4,460	2,539	-	2,539
- Light and heat	20,257	-	20,257	54,765	-	54,765
- Repairs and maintenance	81,446	-	81,446	50,417	-	50,417
- Cleaning	11,071	-	11,071	7,125	-	7,125
- Security costs	-	-	-	760	-	760
- Insurance	8,426	-	8,426	5,130	-	5,130
- Telecommunications costs	2,839	-	2,839	1,574	-	1,574
- Accountancy fees	-	1,860	1,860	-	600	600
- Audit fees	-	-	-	-	3,504	3,504
- Legal fees	-	43,687	43,687	-	34,971	34,971
- Professional fees	-	7,958	7,958	-	3,015	3,015
- Consultancy fees	-	-	-	-	493	493
- Donations	-	250	250	-	-	-
- Bank charges	-	169	169	-	60	60
- Sundry expenses	-	483	483	-	592	592
	133,980	56,207	190,187	138,476	45,267	183,743

5. Tangible fixed assets

	Freehold Property and Refurbishment £	Total
Cost		
Brought forward at 6 April 2024	1,416,805	1,416,805
Additions	4,181,497	4,181,497
At 5 April 2025	5,598,302	5,598,302
Net book value		
At 5 April 2025	5,598,302	5,598,302
At 5 April 2024	1,416,805	1,416,805

Manchester Gospel Hall Trust

Notes to the financial statements
For the year ended 5 April 2025

6. Analysis of net assets between funds

6.1 Current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	5,598,303	-	5,598,303
Current assets	1,369,585	-	1,369,585
Current liabilities	(5,291)	-	(5,291)
Total funds	6,962,597	-	6,962,597

6.2 Prior year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	1,416,805	-	1,416,805
Current assets	5,569,706	-	5,569,706
Current liabilities	(4,104)	-	(4,104)
Total funds	6,982,407	-	6,982,407

7. Analysis of Cash and Cash equivalents

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Cash at bank & in hand	315,217	-	-	315,217	2,478,908
Total cash and cash equivalents	315,217	-	-	315,217	2,478,908

Manchester Gospel Hall Trust

Notes to the financial statements
For the year ended 5 April 2025

8. Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Amounts owed by congregation	39,000	39,000
Other debtors	1,015,369	3,051,798
	<hr/>	<hr/>
	1,054,369	3,090,798

9. Creditors

	2025 £	2024 £
Amounts falling due within one year:		
Trade Creditors	497	
Accruals	4,794	4,104
	<hr/>	<hr/>
	5,291	4,104

10. Volunteers

Manchester 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.

11. Related Party Transactions

During the year a trustee donated £240 to the charity (2024: £120)

MANCHESTER GOSPEL HALL TRUST

England & Wales - Charity number 1159119

Accounts

Charity Registration No: 1159119

Manchester Gospel Hall Trust

**Report of the trustees and
audited financial statements
Year ended 5 April 2024**

Manchester Gospel Hall Trust

Contents

	Pages
Reference and administrative details	2
Report of the trustees	3-6
Auditors report	7-9
Statement of financial activities	10
Balance sheet	11
Cashflow statement	12
Notes to the financial statements	13-17

Manchester Gospel Hall Trust

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

Charity name	Manchester Gospel Hall Trust
Registered charity number	1159119
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Trustees	MR D Dunbar Mr G J Dunbar Mr S Knight Mr M G Harvey Mr M Littlewood
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Manchester Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2024

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Report of the Trustees For the year ended 5 April 2024

Main activities and achievements

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Manchester Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2024

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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 surplus of incoming resources over resources expended. A large donation was received during the year resulting in an income higher than in previous years. Total voluntary income received this year was £1,391,737 compared to £15,722 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. The Trustees have decided to accumulate reserves in order to prepare for a new meeting 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 yearend were £6,982,407 (2023: £5,747,450) not including properties £5,565,592.

Manchester 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 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 & 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 and application of 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:

Dale Dunbar

.....

Mr D Dunbar
Chairman and Trustee

4/2/2025

Date:

Manchester Gospel Hall Trust

Independent Auditors Report to the trustees For the year ended 5 April 2024

Opinion

We have audited the financial statements of Manchester Gospel Hall Trust (the 'charity') for the year ended 5 April 2024 which comprise Statement of financial position, statement of financial activities, cashflow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Manchester Gospel Hall Trust

Independent Auditors Report to the trustees For the year ended 5 April 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Review of trustees minutes and review of nominal postings for legal and professional fees ensured we identified any regulatory compliance issues and laws that company must follow in the year and to the date of signing the financial statements.
- The assessment of fraud was consider as low due to the segregation of duties seen, the low levels of cash handled. A review of journal entries and consideration of their appropriateness was carried out through the audit.
- During the audit we speak to trustees, test the systems and speak to various members of the finance function to understand the entity its processes and the nature of trade to assist in determining if the financial statements are true and fair.
- Challenging assumptions made by management in making their significant accounting estimates.
- Reviewing financial statement disclosure and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Legacies and Donations are reviewed to ensure no restriction on funds are required to be allocated differently from the common funds.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Manchester Gospel Hall Trust

Independent Auditors Report to the trustees For the year ended 5 April 2024

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Lyndsay Nicholson FCA

For an on behalf of
Riverside Accountancy Lancaster Limited
Chartered Accountants & Statutory Auditor
Second Floor Riverside Offices
26 St Georges Quay
Lancaster
LA1 1RD

Lyndsay Nicholson

4/2/2025

Manchester 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 £
Income and endowments from:						
<i>Donations and legacies:</i>						
Contributions from the congregation		127,500	-	-	127,500	7,977
Gift Aid donations		5,140	-	-	5,140	7,745
Non-Gift Aid Donations		1,259,097	-	-	1,259,097	-
<i>Investments</i>						
Bank interest		26,963	-	-	26,963	-
Total		1,418,700	-	-	1,418,700	15,722
Expenditure on:						
<i>Charitable activities</i>						
Running meeting rooms		183,743	-	-	183,743	11,183
Total	4	183,743	-	-	183,743	11,183
Net income/(expenditure)		1,234,957	-	-	1,234,957	4,539
Net movement in funds		1,234,957	-	-	1,234,957	4,539
Reconciliation of funds						
Total funds brought forward		5,747,450	-	-	5,747,450	5,742,911
Total funds carried forward		6,982,407	-	-	6,982,407	5,747,450

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.

Manchester Gospel Hall Trust**Cash Flow Statement
As at 5 April 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	5	1,416,805	1,416,805
		<u>1,416,805</u>	<u>1,416,805</u>
Current assets			
Debtors	8	3,090,798	3,090,798
Cash at bank and in hand		2,478,908	1,241,647
		<u>5,569,706</u>	<u>4,332,445</u>
Current liabilities			
Accruals and deferred income	9	(4,104)	(1,800)
Net current assets		<u>5,565,602</u>	<u>4,330,645</u>
Total assets less current liabilities		6,982,407	5,747,450
Net assets		<u>6,982,407</u>	<u>5,747,450</u>
Funds			
Unrestricted income fund		6,982,407	5,747,450
Total funds	6	<u><u>6,982,407</u></u>	<u><u>5,747,450</u></u>

The audited financial statements were approved and authorised for issue by the Trustee of Manchester Gospel Hall Trust on 2024 and signed on their behalf by

Dale Dunbar

.....
Mr D Dunbar

Chairman and Trustee

The notes on pages 11 to 16 form part of these financial statements

Manchester Gospel Hall Trust

Cash Flow Statement As at 5 April 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Cash flows from operating activities:						
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		1,234,957	-	-	1,234,957	4,539
Adjustments for:						
Depreciation charges		-	-	-	-	-
(Gains)/losses on investments		-	-	-	-	-
Dividends, interest and rents from investments		26,963	-	-	26,963	-
Loss/(profit) on the sale of fixed assets		-	-	-	-	-
(Increase)/decrease in stocks		-	-	-	-	-
(Increase)/decrease in debtors		-	-	-	-	(66,536)
Increase/(decrease) in creditors		2,304	-	-	2,304	1,800
Net cash provided by (used in) operating activities		1,264,224	-	-	(24,759)	(64,736)
Cash flows from investing activities:						
Dividends, interest and rents from investments		26,963	-	-	26,963	-
Proceeds from the sale of property, plant and equipment		-	-	-	-	-
Purchase of property, plant and equipment		-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-
Purchase of investments		-	-	-	-	-
Net cash provided by (used in) investing activities		26,963	-	-	26,963	-
Change in cash and cash equivalents in the reporting period		1,237,261	-	-	1,237,261	(64,104)
Cash and cash equivalents at the beginning of the reporting period		1,241,647	-	-	1,241,647	1,305,751
Cash and cash equivalents at the end of the reporting period	10	2,478,908	-	-	2,478,908	1,241,647

Manchester 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 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 Manchester Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

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

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

1.5 Tangible fixed assets and depreciation

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	Not depreciated
--------------------	-----------------

Manchester Gospel Hall Trust

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

1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 Funds

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

Restricted funds arise from donations to the trust, which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary.

1.9 Going concern

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

1.10 Significant estimates and judgements

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2. Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2023: None).

3. Wages and salaries

There are no employees (2023: none).

Manchester Gospel Hall Trust

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

4. Resources expended

	Meeting rooms	Other charitable activities	2024	Meeting Rooms	Other charitable activities	2023
	£	£	£	£	£	£
Direct costs						
- Health and Safety	16,166	-	16,166	-	-	-
- Travel and subsistence	-	2,332	2,332	-	-	-
- Rates	2,539	-	2,539	-	-	-
- Light and heat	54,765	-	54,765	341	-	341
- Repairs and maintenance	50,417	-	50,417	-	-	-
- Cleaning	7,125	-	7,125	4,945	-	4,945
- Security costs	760	-	760	-	-	-
- Insurance	5,130	-	5,130	372	-	372
- Telecommunications costs	1,574	-	1,574	29	-	29
- Accountancy fees	-	600	600	-	1,800	1,800
- Audit fees	-	3,504	3,504	-	3,624	3,624
- Legal fees	-	34,971	34,971	-	-	-
- Professional fees	-	3,015	3,015	-	-	-
- Consultancy fees	-	493	493	-	72	72
- Bank charges	-	60	60	-	-	-
- Sundry expenses	-	592	592	-	-	-
	138,476	45,267	183,743	5,687	5,496	11,183

5. Tangible fixed assets

	Freehold Property and Refurbishment £	Total
Cost		
Brought forward at 6 April 2023	1,416,805	1,416,805
At 5 April 2024	1,416,805	1,416,805
Net book value		
At 5 April 2024	1,416,805	1,416,805
At 5 April 2023	1,416,805	1,416,805

Property Details:

Land registry titles of the above property held are GM308733 and CH579281.

Manchester Gospel Hall Trust

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

6. Analysis of net assets between funds

6.1 Current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	1,416,805	-	1,416,805
Current assets	5,569,706	-	5,569,706
Current liabilities	(4,104)	-	(4,104)
	<hr/>	<hr/>	<hr/>
Total funds	6,982,407	-	6,982,407
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6.2 Prior year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	1,416,805	-	1,416,805
Current assets	4,332,445	-	4,332,445
Current liabilities	(1,800)	-	(1,800)
	<hr/>	<hr/>	<hr/>
Total funds	5,747,450	-	5,747,450
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. Analysis of Cash and Cash equivalents

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Cash at bank & in hand	2,478,908	-	-	2,478,908	1,241,647
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total cash and cash equivalents	2,478,908	-	-	2,478,908	1,241,647
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Manchester Gospel Hall Trust**Notes to the financial statements
For the year ended 5 April 2024****8. Debtors**

	2024	2023
	£	£
Amounts falling due within one year:		
Amounts owed by congregation	39,000	39,000
Other debtors	3,051,798	3,051,798
	<u>3,090,798</u>	<u>3,090,798</u>

9. Creditors

	2024	2023
	£	£
Amounts falling due within one year:		
Accruals	4,104	1,800
	<u>4,104</u>	<u>1,800</u>

10. Volunteers

Manchester 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.

11. Related Party Transactions

During the year a trustee donated £120 to the charity (2023: £Nil)

12. Post balance sheet event

The charity purchased a further site post year end for £2.74m.

Manchester 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. 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.

2023 Summary

The trustees of the Manchester 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.

Street Preaching and Tract Distribution

Regular Street preachings happened throughout the year where members of the congregation preached and engaged with the public and tracts and gospel cards were available. Tracts and gospel cards were still available for collection from the main Gospel Hall.

Any enquiries received by the trustees or made to central office have been followed up fully, and where applicable people have been directed to the following website where literature can be purchased or downloaded for reading in multiple languages

<https://christiandocctrineandgospelpublishing.org/>

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RRT Reactive Responses

Knutsford Fire Station Open Day

The open day is free to the public and includes a number of equipment demonstrations conducted by firefighters. Also representations from Red Cross, Police, Ambulance services



MANCHESTER GOSPEL HALL TRUST

England & Wales - Charity number 1159119

Accounts

Charity registration number 1159119

MANCHESTER GOSPEL HALL TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

Tree Accountancy Limited
Chartered Certified Accountants and Registered Auditors
3rd Floor
Eastgate
Castle Street
Castlefield
Manchester
M3 4LZ

MANCHESTER GOSPEL HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Chair	Mr S Knight
Trustees	Mr Arthur Lewis Mr Mark Littlewood Mr Michael Harvey Mr D Dunbar Mr S Knight
Charity number	1159119
Auditor	Tree Accountancy Limited Chartered Certified Accountants and Registered Auditors 3rd Floor Eastgate Castle Street Castlefield Manchester M3 4LZ
Bankers	Charity Aid Foundation 25 Kings Hill Ave Kings Hill West Malling ME19 4TA

MANCHESTER GOSPEL HALL TRUST

CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	
Independent auditor's report	5 - 7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 15

MANCHESTER GOSPEL HALL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2022

The trustees present their annual report and financial statements for the year ended 5 April 2022.

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 10-11 and comply with the Trust Deed and applicable law.

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.

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 trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Meetings held at the Gospel hall[s] 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 550 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 hall and visitors are free to help themselves.

MANCHESTER GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

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, the trust also keeps in contact with prison chaplains to provide gospel tracts and bibles as required. The trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies. More information can be found in the outreach report appended to this report.

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).

Reserves Policy

Financial review

In the year ended 5 April 2022, the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £1,474,054 compared to £39,583 in the previous year. During the year, the Trust received a legacy from a congregation member of £1,453,348.

All funds held were unrestricted funds.

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. The Trustees have agreed to maintain the current reserves due to the likely requirement for additional church buildings and the maintenance of current buildings. 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.

Unrestricted reserves at the year end were £5,742,918 (2021 - £4,277,500).

Structure, governance and management

The charity is an unincorporated trust constituted by a Deed of Trust dated 06/07/1984, most recently amended by Deed of Variation dated 12/08/2014. The Trust was registered with the charity commission for England and Wales on 07/11/2014 under Charity Registration Number 1159119

MANCHESTER GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

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

Mr Arthur Lewis
Mr Mark Littlewood
Mr Michael Harvey
Mr D Dunbar
Mr S Knight

The names of the Trustees who served during the year and since the year end are set above. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022 (2021: £nil).

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

Wider network

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

Risk management

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

All transactions have been reviewed and approved by two trustees.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report 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 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 of the charity for that year.

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;
- 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; and
- 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 sufficient 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 Charity (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.

MANCHESTER GOSPEL HALL TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

Plans for Future Periods

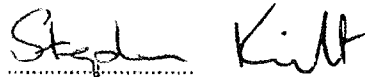
With the commencement of lockdown restrictions in the UK the trust ceased using the gospel hall[s] it operates. During the financial year, restrictions were eased sufficiently to allow the congregation to use the gospel hall for the Lord's Supper (Communion). The use of the rooms was conducted in a manner which always complied with the government guidance, and the trust intends to continue using the rooms when it is safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

Main activities and achievements

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

The 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.

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



Mr S Knight
Chairman and Trustee

Date: 02/02/2023

MANCHESTER GOSPEL HALL TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF MANCHESTER GOSPEL HALL TRUST

Opinion

We have audited the financial statements of Manchester Gospel Hall Trust (the 'charity') for the year ended 5 April 2022 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

MANCHESTER GOSPEL HALL TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MANCHESTER GOSPEL HALL TRUST

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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) 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.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

MANCHESTER GOSPEL HALL TRUST

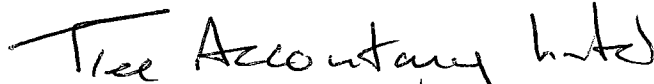
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MANCHESTER GOSPEL HALL TRUST

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Tree Accountancy Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.



Nicholas Ian Hynes FCCA (Senior Statutory Auditor)
for and on behalf of Tree Accountancy Limited

15/02/27

Chartered Certified Accountants
and Registered Auditors

3rd Floor
Eastgate
Castle Street
Castlefield
Manchester
M3 4LZ

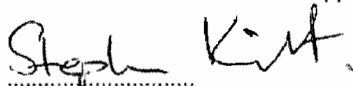
MANCHESTER GOSPEL HALL TRUST

BALANCE SHEET

AS AT 5 APRIL 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	9		1,416,805		1,416,805
Current assets					
Debtors	10	3,024,262		2,889,713	
Cash at bank and in hand		1,305,751		30,593	
		<u>4,330,013</u>		<u>2,920,306</u>	
Creditors: amounts falling due within one year	11	(3,900)		(59,611)	
Net current assets			<u>4,326,113</u>		<u>2,860,695</u>
Total assets less current liabilities			<u>5,742,918</u>		<u>4,277,500</u>
Income funds					
Unrestricted funds			5,742,918		4,277,500
			<u>5,742,918</u>		<u>4,277,500</u>

The financial statements were approved by the Trustees on ... 02/02/2023



Mr S Knight
Trustee

MANCHESTER GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2022

		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<u>Income and endowments from:</u>			
Donations and legacies	2	1,453,348	-
Charitable activities	3	20,638	34,752
Investments	4	68	31
Other income	5	-	4,800
Total income		<u>1,474,054</u>	<u>39,583</u>
<u>Expenditure on:</u>			
Charitable activities	6	<u>8,636</u>	<u>15,933</u>
Net income for the year/ Net movement in funds		1,465,418	23,650
Fund balances at 6 April 2021		<u>4,277,500</u>	<u>4,253,850</u>
Fund balances at 5 April 2022		<u><u>5,742,918</u></u>	<u><u>4,277,500</u></u>

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

All income and expenditure derive from continuing activities.

MANCHESTER GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

Charity information

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

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 do not consider the Covid-19 pandemic to have any effect on the trust to be able 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 are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

1.4 Income

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.

MANCHESTER GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

(Continued)

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.

1.5 Expenditure

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.

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.

Freehold land is not depreciated.

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, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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.

MANCHESTER GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

(Continued)

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 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Unrestricted funds	Total
	2022	2021
	£	£
Legacies receivable	1,452,428	-
Government grants recieved	920	-
	<u>1,453,348</u>	<u>-</u>

MANCHESTER GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

3 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Manchester Clearing Account	15,000	-
Running Costs Contributions	5,638	9,390
Manchester Welfare Fund	-	25,362
	<u>20,638</u>	<u>34,752</u>

4 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>68</u>	<u>31</u>

5 Other income

	Total 2022 £	Unrestricted funds 2021 £
Other income	<u>-</u>	<u>4,800</u>

MANCHESTER GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

6 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Property repairs	239	1,394
Rates	-	4,860
Cleaning	5,400	5,850
Accountancy	3,900	1,500
Legal	525	1,980
Bank charges	96	67
Insurance	299	282
Light, Heat and Power	19	-
Recharged expenses	(1,842)	-
	<u>8,636</u>	<u>15,933</u>
	<u>8,636</u>	<u>15,933</u>

7 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2022 £	2021 £
Audit of the charity's annual accounts	<u>3,900</u>	<u>1,500</u>

8 Trustees

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

9 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 6 April 2021	<u>1,416,805</u>
At 5 April 2022	<u>1,416,805</u>
Carrying amount	
At 5 April 2022	<u>1,416,805</u>
At 5 April 2021	<u>1,416,805</u>

The land registry references for the above properties are GM308733 and CH579281

MANCHESTER GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

10 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Amounts owed by congregation	39,000	39,000
Other debtors	2,985,262	2,845,913
Prepayments and accrued income	-	4,800
	<u>3,024,262</u>	<u>2,889,713</u>
11 Creditors: amounts falling due within one year	2022	2021
	£	£
Other creditors	-	58,111
Accruals and deferred income	3,900	1,500
	<u>3,900</u>	<u>59,611</u>
12 Analysis of net assets between funds	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fund balances at 5 April 2022 are represented by:		
Tangible assets	1,416,805	1,416,805
Current assets/(liabilities)	4,326,113	2,860,695
	<u>5,742,918</u>	<u>4,277,500</u>
13 Related party transactions		

At the balance sheet date Manchester Gospel Hall Trust were owed £2,985,262 (2021: £2,845,913) from a company that is related via a trustees daughters spouse being a director of the company.

MANCHESTER GOSPEL HALL TRUST

England & Wales - Charity number 1159119

Accounts

Mr S Knight
Manchester Gospel Hall Trust
65 Westgate
Hale
Altrincham
Cheshire
WA15 9BA

Tree Accountancy Limited
First Floor
Eastgate
Castle Street
Castlefield
Manchester
M3 4LZ

Dear Sirs

For the year ended 5/4/2021

The above accounts have been considered and approved at a duly convened meeting of the board of trustees at which the attention of the board was drawn to their responsibilities in connection with the accounts.

As trustees of the above charity, we acknowledge we are responsible for preparing financial statements for each financial year which give a true and fair view and have been prepared in accordance with the 2011 Charities Act, for that period. In preparing those financial statements, we are required to:

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

We are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. We are also responsible for safe guarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

The undersigned were authorised to sign the balance sheet on behalf of the board and to give to you the following assurances;

1. Going Concern

The considered view of the trustees is that, after due consideration, there is a reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future. For this reason, the trustees continue to adopt the going concern basis in preparing the financial statements for the period.

The trustees have reached this conclusion having regard to the circumstances which they consider may occur during a period of at least 12 months from the date of approving the accounts and in the light of relevant considerations.

2. Assets

- (a) No item properly chargeable to revenue is included.
- (b) All tangible assets of the charity, wherever situated, are included.
- (c) Except as disclosed, all assets were free from any charge.
- (d) Fixed assets are stated net of depreciation calculated in accordance with the charity's stated accounting policies at rates which are, in our opinion, adequate to reduce the net book amount of each asset to its estimated residual value by the end of its probable useful life in the charity's business.
- (e) All other current assets are expected to realise in the ordinary course of business at least the amounts at which they are stated. In particular, adequate provision has been made against debts which are, or may become, irrecoverable.

3. Liabilities

- (a) All known liabilities of the charity at the above date are included in the balance sheet.
- (b) All known contingent liabilities of the charity at the above date have been disclosed to you. Adequate provision has been made for any contingent liabilities likely to rank.
- (c) All commitments of the charity of a material amount, whether of a capital or revenue nature, have been disclosed to you and adequate provision has been made for the loss expected to result therefrom.

4. Profit and Loss Account

Except as already disclosed to you the results for the year were not materially affected by:

- (a) Transactions of a sort not usually undertaken by the charity.
- (b) Exceptional or extraordinary items or circumstances.
- (c) Charges or credits relating to prior periods.
- (d) Any change in the basis of accounting.

5. Shortage or irregularities

No shortage or irregularity of a material amount that has not been disclosed to you was discovered during the period.

6. Finance

There is no reason to believe that the financial resources of the charity are likely to prove inadequate to enable the charity to continue to trade for at least one year from the date of this letter.

7. Events subsequent to the balance sheet date

Since the above date no events have occurred or discovery made which has not been disclosed to you which although properly excluded from the accounts might be of such importance that it should be disclosed.

8. Related party transactions

We confirm that there were no transactions with related parties of the charity or amounts due to or from related parties at the balance sheet date which are required to be disclosed in the financial statements under Financial Reporting Standard 102 other than those detailed in the notes to the financial statements.

We confirm that the name of the party controlling the charity (and if different that of the ultimate controlling party) together with details of the related party relationship are adequately disclosed in the notes to the financial statements.

The trustees confirm that to the best of our knowledge and belief, neither we nor anybody connected with ourselves, nor any family members, nor any members of our household, nor any partnership, company, trust or other entity in which we, or any of my family members, or any members of my household, have a controlling interest; had an interest in any transaction or arrangement made or entered into by the charity during the period except for those already notified to you.

9. Laws and regulations

The trustees are not aware of any breaches of laws and regulations that they consider are central to the operation of the charity other than those disclosed in the notes to the accounts.

10. Funds

The trustees confirm the following fund balances at 5 April 2021:

Restricted	£Nil
Unrestricted	£4,277,500

Yours faithfully



MR S KNIGHT - TRUSTEE

DATED

Charity registration number: 1159119

Manchester Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2021

Tree Accountancy Limited
Chartered Certified Accountants
First Floor Eastgate
Castle Street
Castlefield
Manchester
M3 4LZ

Manchester Gospel Hall Trust

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15

Manchester Gospel Hall Trust

Reference and Administrative Details

Chairman	Mr S Knight
Trustees	Mr A Lewis Mr M Littlewood Mr M Harvey Mr S Knight Mr D Dunbar
Principal Office	65 Westgate Altrincham WA15 9BA
Charity Registration Number	1159119
Independent Examiner	Tree Accountancy Limited Chartered Certified Accountants First Floor Eastgate Castle Street Castlefield Manchester M3 4LZ

Manchester Gospel Hall Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2021.

Governing Document

The charity is an unincorporated trust constituted by a Deed of Trust dated 6 July 1984, most recently amended by Deed of Variation dated 12 August 2014. The trust was registered with the Charity Commission for England and Wales on 7 November 2014 under charity registration number 1159119.

Recruitment and Appointment of New Trustees

The Trustees are inducted by invitation and unanimous approval of the existing Trustees and confirmation of the Congregation.

The Trustees who have served during the year and since the year end are set out on the administrative information page. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 05 April 2021 (2020: £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.

Organisational Structure

Manchester Gospel Hall Trust has a board of five trustees who meet on a monthly basis, and are responsible for the strategy, management and operation of the charity.

The Chairperson of the Board of Trustees is Stephen Knight. The overall responsibility and running of the finance function is the Treasurer, Michael Gaius Harvey. 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 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

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

Manchester Gospel Hall Trust

Trustees' Report

Main Activities

The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website - www.plymouthbrethrenchristianchurch.org

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings held in one or more of the gospel halls.

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, the trust also keeps in contact with prison chaplains to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

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:

- a) 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)
- b) 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).
- c) 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).
- d) 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.
- e) Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

Meetings

Meetings held at the Gospel hall[s] 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 550 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.

Manchester Gospel Hall Trust

Trustees' Report

Bibles and an extensive range of other Christian reading material are on display at the hall[s] and visitors are free to help themselves.

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. See appendix for detailed report on public benefit and outreach activities.

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.

Charitable activities

The normal activities of the Trust were maintained throughout the year. All of the Gospel Halls under the control of the Trust were used throughout the year to further its charitable objectives.

The congregation is kept regularly informed as to particular needs for funds, and other relevant matters.

Achievements and performance

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

Representatives from MGHT go out multiple times per week to preach on the streets and distribute Bibles and Christian literature and engage with the wider community to present eternal salvation. We regularly donate to other registered charities including the Bible Society and the Air Ambulance. We also make regular donations to help the homeless in the area.

Financial Review

The Trustees have identified that the Congregation needs in the Manchester area are changing and some of the Church Halls are in areas that no longer serve its needs. Where this is the case the Trustees have decided to sell these Halls in order to maximise capital funds available to develop Halls in new areas.

The Trustees have identified that running expenses are increasing and that revenue from the congregation is only just covering these outgoings. The Congregation has been appraised of this challenge.

Total income received in the year was £39,583 (2020: 17,596) of which £34,752 (2020: £7,362) was voluntary income. The expenditure in the year was £15,933 (2020: £36,663) giving a surplus of the year of £23,650 (2020: deficit of £19,067).

All funds held are unrestricted.

Manchester Gospel Hall Trust

Trustees' Report

Reserves Policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. The Trustees have accumulated reserves with a view to purchasing a new hall to suit the congregations requirements. 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.

Unrestricted reserves at the year end were £4,277,500 (2020 - £4,253,850). Free reserves, at the year end were £2,860,695 (2020 - £2,837,045).

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.

Going Concern and Plans for Future Periods

From 18th March 2020, Manchester 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.

Statement of Trustees Responsibilities

The trustees of Manchester Gospel Hall Trust, are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The trustees are required as set out in the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the 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;
- state whether UK applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- observe the methods and principles in the Charity SORP, (FRS 102);
- make judgements and estimates that are reasonable and prudent; and
- 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. 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.

Manchester Gospel Hall Trust

Trustees' Report

The annual report was approved by the trustees of the charity on and signed on its behalf by:



Mr S Knight
Chairman and Trustee

Manchester Gospel Hall Trust

Independent Examiner's Report to the trustees of Manchester Gospel Hall Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2021 which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of Manchester Gospel Hall Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Manchester Gospel Hall 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.

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 Manchester Gospel Hall 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 accounting 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.

.....
Nicholas Ian Hynes FCCA
Tree Accountancy Limited
Chartered Certified Accountants
First Floor Eastgate
Castle Street
Castlefield
Manchester
M3 4LZ

Date:.....

Manchester Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Charitable activities	2	34,752	34,752
Investment income	3	31	31
Other income	4	<u>4,800</u>	<u>4,800</u>
Total income		<u>39,583</u>	<u>39,583</u>
Expenditure on:			
Charitable activities	5	<u>(15,933)</u>	<u>(15,933)</u>
Total expenditure		<u>(15,933)</u>	<u>(15,933)</u>
Net movement in funds		23,650	23,650
Reconciliation of funds			
Total funds brought forward		<u>4,253,850</u>	<u>4,253,850</u>
Total funds carried forward	12	<u>4,277,500</u>	<u>4,277,500</u>
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Charitable activities	2	7,362	7,362
Investment income	3	8,734	8,734
Other income	4	<u>1,500</u>	<u>1,500</u>
Total income		<u>17,596</u>	<u>17,596</u>
Expenditure on:			
Charitable activities	5	<u>(36,663)</u>	<u>(36,663)</u>
Total expenditure		<u>(36,663)</u>	<u>(36,663)</u>
Net movement in funds		(19,067)	(19,067)
Reconciliation of funds			
Total funds brought forward		<u>4,272,917</u>	<u>4,272,917</u>
Total funds carried forward	12	<u>4,253,850</u>	<u>4,253,850</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 12.

Manchester Gospel Hall Trust
(Registration number: 1159119)
Balance Sheet as at 5 April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	1,416,805	1,416,805
Current assets			
Debtors	10	2,889,713	2,822,580
Cash at bank and in hand		<u>30,593</u>	<u>74,076</u>
		2,920,306	2,896,656
Creditors: Amounts falling due within one year	11	<u>(59,611)</u>	<u>(59,611)</u>
Net current assets		<u>2,860,695</u>	<u>2,837,045</u>
Net assets		<u>4,277,500</u>	<u>4,253,850</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>4,277,500</u>	<u>4,253,850</u>
Total funds	12	<u>4,277,500</u>	<u>4,253,850</u>

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on and signed on their behalf by:



Mr S Knight
Chairman and Trustee

Manchester Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts and the Charities Act 2011.

Basis of preparation

Manchester Gospel Hall Trust meets the definition of a public benefit entity. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees have considered the going concern of the charity and the consequences of the current situation regarding Covid19 and they believe the charity has the ability to continue as a going concern.

Income and endowments

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Gifts, including Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. No amounts are included in the financial statements for services donated by volunteers.

Manchester Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets

All tangible fixed assets are recorded at cost.

All tangible fixed assets are stated at cost less accumulated depreciation. The depreciation provision is not made due to the estimated realisable value exceeding the residual value within the accounts.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Manchester Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2021

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

2 Income from charitable activities

	Unrestricted funds		Total 2020 £
	General £	Total 2021 £	
Stockport Clearing Account	-	-	676
Running costs contributions	9,390	9,390	6,686
Manchester Welfare Fund	25,362	25,362	-
	<u>34,752</u>	<u>34,752</u>	<u>7,362</u>

3 Investment income

	Unrestricted funds		Total 2020 £
	General £	Total 2021 £	
Interest receivable and similar income;			
Interest receivable on other loans	<u>31</u>	<u>31</u>	<u>8,734</u>

Manchester Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2021

4 Other income

	Unrestricted funds	Total 2021	Total 2020
	General	£	£
	£	£	£
Rental income	4,800	4,800	1,500

5 Expenditure on charitable activities

	Activity undertaken directly	Total 2021	Total 2020
	£	£	£
Property repairs	1,394	1,394	12,327
Rates	4,860	4,860	2,424
Conference hosting costs	-	-	5,985
Cleaning	5,850	5,850	5,400
Accountancy fees	1,500	1,500	800
Legal fees	1,980	1,980	825
Bank charges	67	67	65
Insurance	282	282	262
Loan interest	-	-	8,575
	15,933	15,933	36,663

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021	2020
	£	£
Independent examination fees	1,500	1,500

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Manchester Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2021

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 6 April 2020	<u>1,416,805</u>	<u>1,416,805</u>
At 5 April 2021	1,416,805	1,416,805
Depreciation		
At 5 April 2021	<u>-</u>	<u>-</u>
Net book value		
At 5 April 2021	<u>1,416,805</u>	<u>1,416,805</u>
At 5 April 2020	<u>1,416,805</u>	<u>1,416,805</u>

The Land Registry references for the above properties are GM308733 and CH579281

10 Debtors

	2021 £	2020 £
Accrued income	4,800	-
Congregation loan	39,000	39,000
Other debtors	<u>2,845,913</u>	<u>2,783,580</u>
	<u>2,889,713</u>	<u>2,822,580</u>

Manchester Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2021

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	58,111	58,111
Accruals	1,500	1,500
	59,611	59,611

12 Funds

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Balance at 5 April 2021 £
Unrestricted funds				
General	4,253,850	39,583	(15,933)	4,277,500
	4,272,917	17,596	(36,663)	4,253,850

13 Analysis of net assets between funds

	Unrestricted Funds 2021 £	Total funds 2021 £	Total funds 2020 £
Tangible fixed assets	1,416,805	1,416,805	1,416,805
Current assets	2,920,306	2,920,306	2,896,656
Current liabilities	(59,611)	(59,611)	(59,611)
Total net assets	4,277,500	4,277,500	4,253,850

14 Related party transactions

At the balance sheet date Manchester Gospel Hall Trust were owed £2,845,912 (2020: £2,783,580) from a company that is related via a Trustees daughters spouse being a director of the company.

Manchester 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. 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.

2020 Summary

The trustees of the Manchester 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. 2020 turned out to be a year like no other with individuals, businesses and charities alike facing unique challenges unparalleled in our lifetime.

In some way, shape or form COVID 19 has had a profound impact on all our lives. The trustees and the regular congregation members were determined to continue their public benefit works and we have found this year has demanded even more resource as we support people and communities around our places of worship.

Street Preaching and Tract Distribution

We were unable to maintain our longstanding committal to the open air preaching but have resumed this now the lockdown restrictions have lifted.

Tracts and gospel cards were still available for collection from the main Gospel Hall. Any enquiries received by the trustees or made to central office have been followed up fully, and where applicable people have been directed to the following website where literature can be purchased or downloaded for reading in multiple languages

<https://christiandocctrineandgospelpublishing.org/>

cd gp

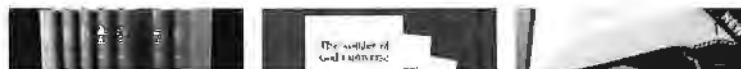


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RRT Reactive Responses

Members of the congregation volunteered for RRT when they had a call out on a Thursday evening, following reports of floods in Whaley Bridge. Ten congregation members were called out by RRT to help residents in Whaley Bridge protect their properties and possession from the rising water levels.

RRT were on site all evening and into the night filling sandbags and distributing them to those in need. RRT also assisting residents in protecting their individual properties.



RRT Food Boxes

Forty members of the congregation volunteered for RRT in distributing over 2000 food boxes for Manchester City Council to support those in need. In addition to this, over 400 food boxes were distributed to schools in the Manchester area.

