

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**

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## **Manchester Gospel Hall Trust**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr S Knight
<b>Trustees</b>	Mr A Lewis Mr M Littlewood Mr M Harvey Mr S Knight Mr D Dunbar
<b>Principal Office</b>	65 Westgate Altrincham WA15 9BA
<b>Charity Registration Number</b>	1159119
<b>Independent Examiner</b>	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](http://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](http://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 £
<b>Income and Endowments from:</b>			
Charitable activities	2	34,752	34,752
Investment income	3	31	31
Other income	4	4,800	4,800
Total income		<u>39,583</u>	<u>39,583</u>
<b>Expenditure on:</b>			
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
<b>Reconciliation of funds</b>			
Total funds brought forward		4,253,850	4,253,850
Total funds carried forward	12	<u>4,277,500</u>	<u>4,277,500</u>
	Note	Unrestricted funds £	Total 2020 £
<b>Income and Endowments from:</b>			
Charitable activities	2	7,362	7,362
Investment income	3	8,734	8,734
Other income	4	1,500	1,500
Total income		<u>17,596</u>	<u>17,596</u>
<b>Expenditure on:</b>			
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)
<b>Reconciliation of funds</b>			
Total funds brought forward		4,272,917	4,272,917
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 £
<b>Fixed assets</b>			
Tangible assets	9	1,416,805	1,416,805
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	11	<u>(59,611)</u>	<u>(59,611)</u>
<b>Net current assets</b>		<u>2,860,695</u>	<u>2,837,045</u>
<b>Net assets</b>		<u>4,277,500</u>	<u>4,253,850</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>4,277,500</u>	<u>4,253,850</u>
<b>Total funds</b>	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		
	General	Total	Total
	£	2021	2020
		£	£
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		
	General	Total	Total
	£	2021	2020
		£	£
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		
	General £	Total 2021 £	Total 2020 £
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
	<u>15,933</u>	<u>15,933</u>	<u>36,663</u>

#### 6 Net incoming/outgoing resources

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

	2021 £	2020 £
Independent examination fees	<u>1,500</u>	<u>1,500</u>

#### 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 £
<b>Cost</b>		
At 6 April 2020	<u>1,416,805</u>	<u>1,416,805</u>
At 5 April 2021	1,416,805	1,416,805
<b>Depreciation</b>		
At 5 April 2021	<u>-</u>	<u>-</u>
<b>Net book value</b>		
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
	<u>59,611</u>	<u>59,611</u>

#### 12 Funds

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Balance at 5 April 2021 £
<b>Unrestricted funds</b>				
General	<u>4,253,850</u>	<u>39,583</u>	<u>(15,933)</u>	<u>4,277,500</u>
	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Balance at 5 April 2020 £
<b>Unrestricted funds</b>				
General	<u>4,272,917</u>	<u>17,596</u>	<u>(36,663)</u>	<u>4,253,850</u>

#### 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	<u>4,277,500</u>	<u>4,277,500</u>	<u>4,253,850</u>

#### 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/>



### **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.

