

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

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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
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
Auditor	Riverside Accountancy Riverside Offices Second Floor 26 St Georges Quay Lancaster Lancashire LA1 1RD
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 2024

The Trustees present their annual report along with the financial statements of the Charity for the year ended 5 April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 10-11 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 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 2024 (2023: £nil).

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

Wider network

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

Risk management

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

Objectives and activities

Objectives and aims

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

Public benefit

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

Manchester Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2024

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 2024

- The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
- Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

Funding

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

Financial review

Financial position

In the year ended 5 April 2024, the Trust had a 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

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

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

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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
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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)
Total funds	6,982,407	-	6,982,407

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)
Total funds	5,747,450	-	5,747,450

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
Total cash and cash equivalents	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**

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
	<hr/>	<hr/>
	3,090,798	3,090,798
	<hr/>	<hr/>

9. Creditors

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

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

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

