

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

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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.

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 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').

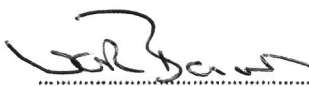
1. I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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

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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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
	<u>1,054,369</u>	<u>3,090,798</u>

9. Creditors

	2025 £	2024 £
Amounts falling due within one year:		
Trade Creditors	497	
Accruals	4,794	4,104
	<u>5,291</u>	<u>4,104</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 £240 to the charity (2024: £120)