

THE MOWBRAY GOSPEL HALL TRUST

England & Wales · Charity number 1161971

Details

Status Registered

Legal form Trust

Registered 2015-06-03

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

Contact

Address 25A Church Street
Little Shelford
Cambridge
CB22 5HG

Phone 01223841685

Email enquiries@mght.org.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 ("FAITH IN PRACTICE"); AND (B) ANY OTHER CHARITABLE PURPOSES CONNECTED WITH BRETHREN.

Activities: PROVISION AND MAINTENANCE OF GOSPEL HALLS FOR THE RELIGIOUS AND OTHER ACTIVITIES OF CHRISTIANS KNOWN AS BRETHREN. DETAILS OF THE ORIGINS, TEACHINGS AND WAY OF LIFE OF THE BRETHREN CAN BE FOUND ON THEIR WEBSITE WWW.PLYMOUTHBRETHRENCRISTIANCHURCH.ORG

Classification

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

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£745,376	£401,588	£1,088,843	0
2024-04-05	£143,670	£71,914	-	-
2023-04-05	£347,731	£532,800	-	-
2022-04-05	£66,820	£44,661	-	-
2021-04-05	£68,681	£29,120	-	-

Trustees

Name	Role	Appointed
Anthony Drake		2006-06-13
CHRISTOPHER NORMAN		2017-05-06
MARCUS JOSEPH FENTIMAN		2007-05-29
ROGER FREDERIC MARSH		2006-06-13
Simon Drake		2017-05-06

THE MOWBRAY GOSPEL HALL TRUST

England & Wales - Charity number 1161971

Accounts

REGISTERED CHARITY NUMBER: 1161971

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025
FOR
THE MOWBRAY GOSPEL HALL TRUST

Staffords
Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Oakington Road, Girton
CAMBRIDGE
Cambridgeshire
CB3 0QH

THE MOWBRAY GOSPEL HALL TRUST

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FOR THE YEAR ENDED 5 APRIL 2025

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THE MOWBRAY GOSPEL HALL TRUST

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 5 APRIL 2025

TRUSTEES

A J Drake Chair
M J Fentiman
R F Marsh
C Norman
S Drake

PRINCIPAL ADDRESS

25A Church Street
Little Shelford
CAMBRIDGE
Cambridgeshire
CB22 5HG

REGISTERED CHARITY NUMBER 1161971

INDEPENDENT EXAMINER

Staffords
Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Oakington Road, Girton
CAMBRIDGE
Cambridgeshire
CB3 0QH

BANKERS

National Westminster Bank PLC
Cambridge, Market Street
Leicester Customer Service Centre
11 Western Boulevard
Bede Island
LE2 7EJ

THE MOWBRAY GOSPEL HALL TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 5 APRIL 2025**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Public benefit

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

The trust supports a separate trust, the Rapid Relief Team (RRT), by providing volunteers from the congregation to work on local and national charitable initiatives. Examples of these during the year were:

- * Packing food boxes for Ukraine.
- * Supporting Arthur Rank Hospice in their Christmas tree collection campaign.
- * Supported Cambridge United in their CEO Sleepout for Homeless.
- * Supported Landaid in their CEO sleepout for homeless.
- * Staff appreciation day at CUH hospitals.
- * Ongoing support for Spinney Primary School with RRT Early Bird learning Programme.
- * Donated Food boxes and Baby Care packs to Meadows Community Centre.

Members of the congregation preach the gospel on the street of Cambridge and some of the surrounding towns. Approximately 300 gospel tracts were given out during the year.

Grantmaking

The Trust makes grants to support the activities of Radegund Gospel Hall Trust.

Volunteers

The Trust relies entirely on volunteers to carry out the management, administration and general maintenance work.

THE MOWBRAY GOSPEL HALL TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 5 APRIL 2025**

ACHIEVEMENTS AND PERFORMANCE

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 Trust's main achievement this year has been continuing to open the hall to the congregation and visitors and encouraging good works by them which benefit the wider community, as described below.

Meetings

Meetings held at the Gospel hall would normally include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 100 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 carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

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

Funding

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

THE MOWBRAY GOSPEL HALL TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 5 APRIL 2025**

FINANCIAL REVIEW

Financial position

In the year ended 5 April 2025, the Trust had a large surplus of incoming resources over resources expended due to grants received from other trusts during the year. Total voluntary income received this year was £727,672 compared to £135,770 in the previous year.

All funds held were unrestricted funds.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves at the year end were £494 (2024: £nil).

FUTURE PLANS

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 13 October 1982, most recently amended by Deed of Variation dated 15 August 2014. The Trust was registered with the Charity Commission for England and Wales on 3 June 2015 under Charity Registration Number: 1161971.

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 1. 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. The Charity also maintains particular links with Radegund Gospel Hall Trust, with which it shares members of its congregation and pays bills on behalf of that Trust.

Risk management

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

THE MOWBRAY GOSPEL HALL TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025

Approved by order of the board of trustees on 03/02/26 and signed on its behalf by:



.....
A J Drake - Trustee

THE MOWBRAY GOSPEL HALL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES **FOR THE YEAR ENDED 5 APRIL 2025**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the 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;
- 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 and The Charity (Accounts and Reports) Regulations 2008. 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.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE MOWBRAY GOSPEL HALL TRUST**

Independent examiner's report to the trustees of The Mowbray Gospel Hall Trust

I report to the charity trustees on my examination of the accounts of The Mowbray Gospel Hall Trust (the Trust) for the year ended 5 April 2025.

Responsibilities and basis of report

As the charity trustees of the 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Pettifer FCA
The Institute of Chartered Accountants in England and Wales

Staffords
Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Oakington Road, Girton
CAMBRIDGE
Cambridgeshire
CB3 0QH

Date:

THE MOWBRAY GOSPEL HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025

				2025	2024
	Notes	Unrestricted fund £	Designated building fund £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	391,672	336,000	727,672	135,770
Other trading activities	3	17,550	-	17,550	7,800
Investment income	4	154	-	154	100
Total		<u>409,376</u>	<u>336,000</u>	<u>745,376</u>	<u>143,670</u>
EXPENDITURE ON					
Charitable activities	5				
Specific costs		356,757	-	356,757	41,460
Other		44,831	-	44,831	30,453
Total		<u>401,588</u>	<u>-</u>	<u>401,588</u>	<u>71,913</u>
NET INCOME		7,788	336,000	343,788	71,757
RECONCILIATION OF FUNDS					
Total funds brought forward		745,055	-	745,055	673,298
TOTAL FUNDS CARRIED FORWARD		<u>752,843</u>	<u>336,000</u>	<u>1,088,843</u>	<u>745,055</u>

The notes form part of these financial statements

THE MOWBRAY GOSPEL HALL TRUST

STATEMENT OF FINANCIAL POSITION
5 APRIL 2025

				2025	2024
	Notes	Unrestricted fund £	Designated building fund £	Total funds £	Total funds £
FIXED ASSETS					
Tangible assets	9	752,249	-	752,249	746,334
Investments	10	100	-	100	100
		<u>752,349</u>	<u>-</u>	<u>752,349</u>	<u>746,434</u>
CURRENT ASSETS					
Debtors	11	9,764	-	9,764	3,457
Cash at bank		48,888	336,000	384,888	104,588
		<u>58,652</u>	<u>336,000</u>	<u>394,652</u>	<u>108,045</u>
CREDITORS					
Amounts falling due within one year	12	(58,158)	-	(58,158)	(109,424)
NET CURRENT ASSETS		<u>494</u>	<u>336,000</u>	<u>336,494</u>	<u>(1,379)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>752,843</u>	<u>336,000</u>	<u>1,088,843</u>	<u>745,055</u>
NET ASSETS		<u>752,843</u>	<u>336,000</u>	<u>1,088,843</u>	<u>745,055</u>
FUNDS	14				
Unrestricted funds:					
General fund				752,843	745,055
Designated building fund				336,000	-
				<u>1,088,843</u>	<u>745,055</u>
TOTAL FUNDS				<u>1,088,843</u>	<u>745,055</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 03/01/26 and were signed on its behalf by:


A J Drake - Trustee

The notes form part of these financial statements

THE MOWBRAY GOSPEL HALL TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 5 APRIL 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	286,980	34,904
Net cash provided by operating activities		286,980	34,904
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,834)	(1,800)
Interest received		154	100
Net cash used in investing activities		(6,680)	(1,700)
Change in cash and cash equivalents in the reporting period		280,300	33,204
Cash and cash equivalents at the beginning of the reporting period		104,588	71,384
Cash and cash equivalents at the end of the reporting period		384,888	104,588

The notes form part of these financial statements

THE MOWBRAY GOSPEL HALL TRUST

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 5 APRIL 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	343,788	71,757
Adjustments for:		
Depreciation charges	919	1,083
Interest received	(154)	(100)
(Increase)/decrease in debtors	(6,307)	10,153
Decrease in creditors	(51,266)	(47,989)
Net cash provided by operations	<u>286,980</u>	<u>34,904</u>

2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 6/4/24	Cash flow	At 5/4/25
	£	£	£
Net cash			
Cash at bank	104,588	280,300	384,888
	<u>104,588</u>	<u>280,300</u>	<u>384,888</u>
Debt			
Debts falling due within 1 year	(105,448)	50,000	(55,448)
	<u>(105,448)</u>	<u>50,000</u>	<u>(55,448)</u>
Total	<u>(860)</u>	<u>330,300</u>	<u>329,440</u>

The notes form part of these financial statements

THE MOWBRAY GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

1. ACCOUNTING POLICIES

Basis of preparing the 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).

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 Mowbray 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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- 20% on cost and 10% on cost

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.

Fund accounting

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.

THE MOWBRAY GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

1. ACCOUNTING POLICIES - continued

Going concern

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

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. DONATIONS AND LEGACIES

	2025	2024
	£	£
Contributions from the congregation	373,331	123,198
Gift aid donations	13,280	7,880
Gift aid	3,320	1,970
Payroll giving	1,741	2,722
Grant from other trusts	336,000	-
	<u>727,672</u>	<u>135,770</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Burial fees	<u>17,550</u>	<u>7,800</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>154</u>	<u>100</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Totals £
Specific costs	<u>153,431</u>	<u>203,326</u>	<u>356,757</u>

THE MOWBRAY GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

5. CHARITABLE ACTIVITIES COSTS - continued

	Meeting rooms	Other charitable activities	2025	Meeting rooms	Other charitable activities	2024
	£	£	£	£	£	£
Direct costs	389,348	4,253	393,601	61,646	3,526	65,172
Support costs	6,783	-	6,783	5,674	-	5,674
Governance	1,104	-	1,104	1,068	-	1,068
	<u>397,235</u>	<u>4,253</u>	<u>401,488</u>	<u>68,388</u>	<u>3,526</u>	<u>71,914</u>

Governance costs include £1,104 (2024: £1,068) in respect of independent examiner's fees.

6. GRANTS PAYABLE

	2025	2024
	£	£
Specific costs	<u>203,326</u>	<u>-</u>

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
Radegund Gospel Hall Trust	<u>203,326</u>	<u>-</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated building fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	135,770	-	135,770
Other trading activities	7,800	-	7,800
Investment income	100	-	100
Total	<u>143,670</u>	<u>-</u>	<u>143,670</u>
EXPENDITURE ON			
Charitable activities			
Specific costs	41,460	-	41,460

THE MOWBRAY GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated building fund £	Total funds £
Other	30,453	-	30,453
Total	71,913	-	71,913
NET INCOME	71,757	-	71,757
RECONCILIATION OF FUNDS			
Total funds brought forward	673,298	-	673,298
TOTAL FUNDS CARRIED FORWARD	745,055	-	745,055

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 6 April 2024	743,083	55,396	798,479
Additions	6,408	426	6,834
At 5 April 2025	749,491	55,822	805,313
DEPRECIATION			
At 6 April 2024	-	52,145	52,145
Charge for year	-	919	919
At 5 April 2025	-	53,064	53,064
NET BOOK VALUE			
At 5 April 2025	749,491	2,758	752,249
At 5 April 2024	743,083	3,251	746,334

Land registry titles of the above property held are CB145766.

THE MOWBRAY GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

10. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 6 April 2024 and 5 April 2025	100
NET BOOK VALUE	
At 5 April 2025	100
At 5 April 2024	100

There were no investment assets outside the UK.

The investments comprise 100% of the share capital of Mowbray Contracts Ltd, company number 09273757. There were no investment assets outside the UK. The trustees have taken advantage of the exemption under section 139 of the Charities Act 2011 not to prepare consolidated accounts.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	5,270	1,970
Prepayments and accrued income	4,494	1,487
	<u>9,764</u>	<u>3,457</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	-	2,099
Other creditors	58,158	107,325
	<u>58,158</u>	<u>109,424</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2025 £	2024 £
Amounts falling due within one year on demand:		
Other loans	<u>55,448</u>	<u>105,448</u>

THE MOWBRAY GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

14. MOVEMENT IN FUNDS

	At 6/4/24 £	Net movement in funds £	At 5/4/25 £
Unrestricted funds			
General fund	745,055	7,788	752,843
Designated building fund	-	336,000	336,000
	<u>745,055</u>	<u>343,788</u>	<u>1,088,843</u>
TOTAL FUNDS	<u>745,055</u>	<u>343,788</u>	<u>1,088,843</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	409,376	(401,588)	7,788
Designated building fund	336,000	-	336,000
	<u>745,376</u>	<u>(401,588)</u>	<u>343,788</u>
TOTAL FUNDS	<u>745,376</u>	<u>(401,588)</u>	<u>343,788</u>

Comparatives for movement in funds

	At 6/4/23 £	Net movement in funds £	At 5/4/24 £
Unrestricted funds			
General fund	673,298	71,757	745,055
	<u>673,298</u>	<u>71,757</u>	<u>745,055</u>
TOTAL FUNDS	<u>673,298</u>	<u>71,757</u>	<u>745,055</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,670	(71,913)	71,757
	<u>143,670</u>	<u>(71,913)</u>	<u>71,757</u>
TOTAL FUNDS	<u>143,670</u>	<u>(71,913)</u>	<u>71,757</u>

THE MOWBRAY GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 6/4/23 £	Net movement in funds £	At 5/4/25 £
Unrestricted funds			
General fund	673,298	79,545	752,843
Designated building fund	-	336,000	336,000
	<u>673,298</u>	<u>415,545</u>	<u>1,088,843</u>
TOTAL FUNDS	<u>673,298</u>	<u>415,545</u>	<u>1,088,843</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	553,046	(473,501)	79,545
Designated building fund	336,000	-	336,000
	<u>889,046</u>	<u>(473,501)</u>	<u>415,545</u>
TOTAL FUNDS	<u>889,046</u>	<u>(473,501)</u>	<u>415,545</u>

15. RELATED PARTY DISCLOSURES

Simon Drake (a trustee of the charity) is an owner of Armada, from which Mowbray Gospel Hall Trust procured services totalling £935 (2024: £503) and received donations of £nil (2024: £3,825).

Anthony Drake (a trustee of the charity) is a director of Accora Ltd, from which Mowbray Gospel Hall Trust received donations of £150,000 (2024: £nil).

Marcus Fentiman (a trustee of the charity) is an owner of McKinleys, from which Mowbray Gospel Hall Trust received donations of £9,500 (2024: £6,000).

During the year, Mowbray Gospel Hall Trust received donations of £14,830 (2024: £480) from Trustees and relatives of Trustees.

THE MOWBRAY GOSPEL HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

16. VOLUNTEERS

The Mowbray 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.

17. INDEPENDENT EXAMINATION

Independent examiners remuneration is made up of the following:

	2025	2024
	£	£
Independent examiners fee	1,104	1,068

THE MOWBRAY GOSPEL HALL TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Contributions from the congregation	373,331	123,198
Gift aid donations	13,280	7,880
Gift aid	3,320	1,970
Payroll giving	1,741	2,722
Grant from other trusts	336,000	-
	<u>727,672</u>	<u>135,770</u>
Other trading activities		
Burial fees	17,550	7,800
Investment income		
Deposit account interest	154	100
Total incoming resources	<u>745,376</u>	<u>143,670</u>
EXPENDITURE		
Charitable activities		
Gifts to other trusts	151,416	40,560
Special meeting costs	2,015	900
Grants to institutions	203,326	-
	<u>356,757</u>	<u>41,460</u>
Other		
Meeting room costs	10,505	10,014
Burial costs	4,253	3,527
Insurance	2,447	2,311
Legal and professional fees	4,336	3,363
Repairs and maintenance	21,267	9,087
Accountancy	1,104	1,068
Plant & machinery depreciation	919	1,083
	<u>44,831</u>	<u>30,453</u>
Total resources expended	<u>401,588</u>	<u>71,913</u>
Net income	<u><u>343,788</u></u>	<u><u>71,757</u></u>

This page does not form part of the statutory financial statements

THE MOWBRAY GOSPEL HALL TRUST

England & Wales - Charity number 1161971

Accounts

Charity Registration No: 1161971

The Mowbray Gospel Hall Trust

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

The Mowbray Gospel Hall Trust

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The Mowbray Gospel Hall Trust

Reference and administrative details For the year ended 5 April 2024

Charity name	The Mowbray Gospel Hall Trust
Registered charity number	1161971
Trustees	Anthony J Drake (Chair) Marcus J Fentiman Roger F Marsh Christopher Norman Simon Drake
Treasurer	Anthony J Drake
Principal address	25A Church Street Little Shelford Cambridge CB22 5HG
Independent examiner	Matthew Pettifer FCA Staffords Chartered Accountants Unit 1 Cambridge House Camboro Business Park Oakington Road Girton Cambridge CB3 0QH
Bankers	National Westminster Bank PLC Cambridge, Market Street Leicester Customer Service Centre 11 Western Boulevard Bede Island LE2 7EJ

The Mowbray Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2024

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

Structure, governance and management

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 13 October 1982, most recently amended by Deed of Variation dated 15 August 2014. The Trust was registered with the Charity Commission for England and Wales on 3 June 2015 under Charity Registration Number: 1161971.

Recruitment and appointment of new trustees

The names of the Trustees who served during the year and since the year end are set out on page 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2024 (2023: £nil).

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

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Radegund Gospel Hall Trust, with which it shares members of its congregation and pays bills on behalf of that Trust.

Risk management

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

Objectives and activities

Objectives and aims

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

Public benefit

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

The Mowbray Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2024

Public benefit (cont.)

The trust supports a separate trust, the Rapid Relief Team (RRT), by providing volunteers from the congregation to work on local and national charitable initiatives. Examples of these during the year were:

- Packing food boxes for Ukraine.
- Supporting Arthur Rank Hospice in their Christmas tree collection campaign.
- Supported Cambridge United in their CEO Sleepout for Homeless.
- Supported Landaid in their CEO sleepout for homeless.
- Staff appreciation day at CUH hospitals.
- Ongoing support for Spinney Primary School with RRT Early Bird learning Programme
- Donated Food boxes and Baby Care packs to Meadows Community Centre

Members of the congregation preach the gospel on the street of Cambridge and some of the surrounding towns. Approximately 300 gospel tracts were given out during the year.

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 Trust's main achievement this year has been continuing to open the hall to the congregation and visitors and encouraging good works by them which benefit the wider community, as described below.

Plans for Future Periods

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

Meetings

Meetings held at the Gospel Hall would normally include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 100 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[s] and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

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

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

The Mowbray Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2024

In addition to street preaching, members of the congregation maintain links with prison chaplains to provide Christian literature. The Trust also operated 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:

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

Funding

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

Financial review

Financial position

In the year ended 5 April 2024, the Trust had a modest surplus of incoming resources over resources expended. Total voluntary income received this year was £135,770 compared to £320,398 in the previous year.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves at the year end were £NIL (2023: £NIL).

The Mowbray 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:



Mr A Drake
Trustee

Date:

24/01/2025

The Mowbray Gospel Hall Trust

Independent examiner's report to the trustees For the year ended 5 April 2024

I report to the trustees on my examination of the accounts of the The Mowbray Gospel Hall Trust for the year ended 05 April 2024.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

INDEPENDENT EXAMINER'S STATEMENT

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act;
or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Matthew Pettifer FCA
Staffords Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Girton, Cambridge. CB3 0GH.

The Mowbray 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		123,198	-	-	123,198	267,104
Gift Aid donations		7,880	-	-	7,880	40,505
Income tax refunds		1,970	-	-	1,970	10,285
Payroll giving		2,722	-	-	2,722	2,504
<i>Investments</i>						
Bank interest		100	-	-	100	33
<i>Other</i>						
Interments		7,800	-	-	7,800	27,300
Total		143,670	-	-	143,670	347,731
Expenditure on:						
<i>Charitable activities</i>						
Running meeting rooms		10,014	-	-	10,014	21,353
Conference costs		900	-	-	900	
Interments		3,527	-	-	3,527	5,948
Insurance		2,311	-	-	2,311	2,085
Legal and professional fees		3,363	-	-	3,363	4,193
Independent Examiner's fee		1,068	-	-	1,068	1,002
Repairs and maintenance		9,087	-	-	9,087	5,887
Plant and machinery		1,084	-	-	1,084	1,445
Cost of donated services	4	40,560	-	-	40,560	35,901
Grants	5	-	-	-	-	455,796
Total		71,914	-	-	71,914	532,800
Net income/(expenditure)		71,756	-	-	71,756	(185,069)
Transfer between funds		-	-	-	-	-
Net movement in funds		71,756	-	-	71,756	(185,069)
Reconciliation of funds						
Total funds brought forward		673,298	-	-	673,298	858,367
Total funds carried forward		745,054	-	-	745,054	673,298

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

The Mowbray Gospel Hall Trust

Balance Sheet

For the year ended 5 April 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	7	746,333	745,617
Investments	8	100	100
		746,433	745,717
Current assets			
Debtors:			
Prepayments and accrued income		1,487	1,375
Other debtors		1,970	12,235
Cash at bank and in hand		104,588	71,387
		108,045	84,994
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		2,199	707
Loan		105,348	155,348
Accruals and deferred income		1,877	1,358
		109,424	157,413
Net current (liabilities)		(1,379)	(72,419)
Total assets less current liabilities		745,054	673,298
Creditors: amounts falling due after more than one year:			
Loan		-	-
		-	-
Net assets		745,054	673,298
Funds			
Unrestricted income fund		745,054	673,298
Restricted funds		-	-
		-	-
Total funds	9	745,054	673,298

The unaudited financial statements were approved and authorised for issue by the Trustee of the Mowbray Gospel Hall Trust on 2025 and signed on their behalf by

Mr A Drake
Trustee

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

The Mowbray 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 the Mowbray 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

Tangible fixed assets (costing more than £100) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	not depreciated
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line

The Mowbray 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 / has a trading subsidiary that has been dormant throughout the period and there is no requirement to prepare consolidated accounts

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).

4. Donated services

<i>Donated to:</i>	2024	2023
	£	£
Causeway Gospel Hall Trust	-	396
Radegund Gospel Hall Trust	40,560	34,695
	<u>40,560</u>	<u>35,091</u>

5. Grants

<i>Grants to:</i>	2024	2023
	£	£
Radegund Gospel Hall Trust	-	455,796

The Mowbray Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2024**

	-	455,796
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6. Resources expended

	Meeting rooms	Other charitable activities	2024	Meeting Rooms	Other charitable activities	2023
	£	£	£	£	£	£
Direct costs	61,646	3,526	65,172	519,572	5,948	525,520
Support costs	5,674	-	5,674	6,278	-	6,278
Governance	1,068	-	1,068	1,002	-	1,002
	68,388	3,526	71,914	526,852	5,948	532,800

Governance costs include £1,068 (2023: £1,002) in respect of independent examiner's fees.

7. Tangible fixed assets

	Freehold Property and Refurbishment	Temporary buildings buildings	Furniture, fixtures & fittings	Total
	£	£	£	£
Cost				
Brought forward at 6 April 2023	741,283	-	55,396	796,679
Additions	1,800	-	-	1,800
At 5 April 2024	743,083	-	55,396	798,479
Depreciation				
Brought forward at 6 April 2023	-	-	51,062	51,062
Charge for the year	-	-	1,084	1,084
At 5 April 2024	-	-	52,146	52,146
Net book value				
At 5 April 2024	743,083	-	3,250	746,333
At 5 April 2023	741,283	-	4,334	745,617

Property Details:

Land registry titles of the above property held are CB145766.

The Mowbray Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2024**

8. Investments

	Shares in Group Undertakings £
At 5 April 2023 and at 5 April 2024	100
Net book value	
At 5 April 2023 and at 5 April 2024	100

The investments comprise 100% of the share capital of Mowbray Contracts Ltd, company number 09273757. There were no investment assets outside the UK. The trustees have taken advantage of the exemption under section 139 of the Charities Act 2011 not to prepare consolidated accounts.

9. Analysis of net assets between funds

9.1 Current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	746,433	-	746,433
Current assets	108,045	-	108,045
Current liabilities	(109,424)	-	(109,424)
Total funds	745,054	-	745,054

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	745,717	-	745,717
Current assets	84,994	-	84,994
Current liabilities	(157,413)	-	(157,413)
Total funds	673,298	-	673,298

The Mowbray Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2024

10. Movement in funds

10.1 Current year

	Balance at 6 April 2023	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2024
	£	£	£	£	£
Restricted funds	-	-	-	-	-
-Designated Funds	-	-	-	-	-
Unrestricted funds	673,298	143,670	(71,914)	-	745,054
Total funds	673,298	143,670	(71,914)	-	745,054

<i>Prior year</i> ³	Balance at 6 April 2022	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2023
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Designated Funds	-	-	-	-	-
Unrestricted funds	858,367	347,731	(532,800)	-	673,298
Total funds	858,367	347,731	(532,800)	-	673,298

11. Transactions with related parties

Simon Drake (a trustee of the charity) is an owner of Armada, from which Mowbray Gospel Hall Trust procured services totalling £503 (2023: £1,005) and received donations of £3,825 (2023: £1,275).

Roger Marsh (a trustee of the charity) is a director of Granta Processors Ltd, from which Mowbray Gospel Hall Trust procured services totalling £nil (2023: £813) and also a director of Granta Automation Ltd, from which Mowbray Gospel Hall Trust procured services totalling £nil (2023: £291).

Anthony Drake (a trustee of the charity) is a director of Accora Ltd, from which Mowbray Gospel Hall Trust received donations of £nil (2023: £150,000).

Marcus Fentiman (a trustee of the charity) is an owner of McKinleys, from which Mowbray Gospel Hall Trust received donations of £6,000 (2023: £6,000).

During the year, Mowbray Gospel Hall Trust received donations of £480 (2023: £11,130) from Trustees and relatives of Trustees. Three trustees were reimbursed for expenses totalling £nil (2023: £3,115) in the year.

The Mowbray Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2024

12. Volunteers

The Mowbray 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.

13. Comparative Statement of Financial Activities

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Contributions from the congregation		267,104	-	-	267,104
Gift Aid donations		40,505	-	-	40,505
Income tax refunds		10,285	-	-	10,285
Payroll giving		2,504	-	-	2,504
<i>Investments</i>					
Bank interest		33	-	-	33
<i>Other</i>					
Interments		27,300	-	-	27,300
Total		347,731	-	-	347,731
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms		21,353	-	-	21,353
Interments		5,948	-	-	5,948
Insurance		2,085	-	-	2,085
Legal and professional fees		4,193	-	-	4,193
Independent Examiner's fee		1,002	-	-	1,002
Repairs and maintenance		5,887	-	-	5,887
Plant and machinery		1,445	-	-	1,445
Cost of donated services		35,091	-	-	35,091
Grants		455,796	-	-	455,796
Total		532,800	-	-	532,800
Net income/(expenditure)		(185,069)	-	-	(185,069)
Transfer between funds		-	-	-	-
Net movement in funds		(185,069)	-	-	(185,069)
Reconciliation of funds					
Total funds brought forward		858,367	-	-	858,367
Total funds carried forward		673,298	-	-	673,298

THE MOWBRAY GOSPEL HALL TRUST

England & Wales - Charity number 1161971

Accounts

The Mowbray Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2023**

The Mowbray Gospel Hall Trust

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The Mowbray Gospel Hall Trust

Reference and administrative details For the year ended 5 April 2023

Charity name	The Mowbray Gospel Hall Trust
Registered charity number	1161971
Trustees	Anthony J Drake (Chair) Marcus F Fentiman Roger F Marsh Christopher Norman Simon Drake
Treasurer	Anthony J Drake
Principal address	25A Church Street Little Shelford Cambridge CB22 5HG
Independent examiner	Matthew Pettifer FCA Staffords Chartered Accountants Unit 1 Cambridge House Camboro Business Park Oakington Road Girton Cambridge CB3 0QH
Bankers	National Westminster Bank PLC Cambridge, Market Street Leicester Customer Service Centre 11 Western Boulevard Bede Island LE2 7EJ

The Mowbray Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2023

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 10-11 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 13 October 1982, most recently amended by Deed of Variation dated 15 August 2014. The Trust was registered with the Charity Commission for England and Wales on 3 June 2015 under Charity Registration Number: 1161971.

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 2023 (2022: £nil).

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

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Radegund Gospel Hall Trust, and Causeway Gospel Hall Trust, with which it shares members of its congregation and pays bills on behalf of those Trusts.

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.

Public benefit (cont.)

The Rapid Relief Team is a charitable arm of the Brethren and is separate to the church charities. Members of the congregation volunteer to work for RRT for local and global charitable initiatives. Examples of these during the year were:

- Providing lunch at Addenbrooke's Hospital and Arthur Rant Hospice to support events.
- Attending Cambridge Police training event and providing meals.
- Packing food boxes to send to Ukraine.

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 Trust's main achievement this year has been continuing to open the hall to the congregation and visitors and encouraging good works by them which benefit the wider community, as described below.

The trustees have also operated an Emergency Needs fund for the duration of the coronavirus pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants. Due to the end of the restrictions the fund has now closed.

Plans for Future Periods

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

Meetings

Meetings held at the Gospel hall would normally include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 100 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.

The Mowbray Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2023

In addition to street preaching, members of the congregation maintain links with prison chaplains to provide Christian literature. The Trust also operated 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:

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

Funding

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

Financial review

Financial position

In the year ended 5 April 2023, the Trust had a modest deficit of incoming resources over resources expended. Total voluntary income received this year was £320,398 compared to £53,319 in the previous year.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves at the year end were £82,929, after adjusting for the long term loan. While this is technically repayable on 3 months notice, in the opinion of the trustees, it is unlikely that it will be called on for repayment until the cash balance allows.

The Mowbray Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2023

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 A Drake
Trustee

Date: 25/01/2024

**Independent examiner's report to the trustees
For the year ended 5 April 2023**

I report to the trustees on my examination of the accounts of the Mowbray Gospel Hall Trust for the year ended 05 April 2023.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

INDEPENDENT EXAMINER'S STATEMENT

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act;
or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Matthew Pettifer FCA
Staffords Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Girton, Cambridge, CB3 0QH

The Mowbray Gospel Hall Trust

Statement of financial activities For the year ended 5 April 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:						
Donations and legacies:						
Contributions from the congregation		267,104	-	-	267,104	39,811
Gift Aid donations		40,505	-	-	40,505	6,630
Income tax refunds		10,285	-	-	10,285	1,657
Payroll giving		2,504	-	-	2,504	4,304
Other donations		-	-	-	-	917
Investments						
Bank interest		33	-	-	33	1
Other						
Interments		27,300	-	-	27,300	13,500
Total		347,731	-	-	347,731	66,820
Expenditure on:						
Charitable activities						
Running meeting rooms		21,353	-	-	21,353	5,807
Conference costs		-	-	-	-	675
Interments		5,948	-	-	5,948	3,930
Insurance		2,085	-	-	2,085	1,765
Legal and professional fees		4,193	-	-	4,193	2,527
Independent Examiner's fee		1,002	-	-	1,002	975
Repairs and maintenance		5,887	-	-	5,887	6,123
Plant and machinery		1,445	-	-	1,445	1,926
Cost of donated services	4	35,091	-	-	35,091	20,433
Donations	4	-	-	-	-	500
Grants	5	455,796	-	-	455,796	-
Total	6	532,800	-	-	532,800	44,661
Net income/(expenditure)		(185,069)	-	-	(185,069)	22,159
Transfer between funds		-	-	-	-	-
Net movement in funds		(185,069)	-	-	(185,069)	22,159
Reconciliation of funds						
Total funds brought forward		858,367	-	-	858,367	836,208
Total funds carried forward		673,298	-	-	673,298	858,367

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

The Mowbray Gospel Hall Trust

Balance sheet

As at 5 April 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	7	745,617	745,634
Investments	8	100	100
		745,717	745,734
Current assets			
Debtors:			
Prepayments and accrued income		1,372	1,285
Other debtors		12,235	3,159
Cash at bank and in hand		71,387	112,597
		84,994	117,041
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		707	907
Loan		155,348	-
Accruals and deferred income		1,358	3,501
		157,413	4,408
Net current (liabilities) / assets		(72,419)	112,633
Total assets less current liabilities		673,298	858,367
Creditors: amounts falling due after more than one year:			
Loan		-	-
Net assets		673,298	858,367
Funds			
Unrestricted income fund		673,298	858,367
Restricted funds		-	-
Total funds	9	673,298	858,367

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

Mr A Drake
Trustee

The notes on pages 10 to 15 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 the Mowbray 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

Tangible fixed assets (costing more than £100) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	not depreciated
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line

The Mowbray Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2023

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 has a trading subsidiary that has been dormant throughout the period and there is no requirement to prepare consolidated accounts

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 (2022: None).

3. Wages and salaries

There are no employees (2022: none).

4. Donations and Donated services

Donated Services to:

	2023	2022
	£	£
Causeway Gospel Hall Trust	396	4,767
Radegund Gospel Hall Trust	34,695	15,666
	35,091	20,433

Donations to:

	2023	2022
	£	£
Arthur Rank Hospice	-	500

The Mowbray Gospel Hall Trust

Notes to the financial statements
For the year ended 5 April 2023

5. Grants

<i>Grants to:</i>	2023	2022
	£	£
Radegund Gospel Hall Trust	455,796	-

6. Resources expended

	Meeting rooms	Other charitable activities	2023	Meeting Rooms	Other charitable activities	2022
	£	£	£	£	£	£
Direct costs	519,572	5,948	525,520	35,464	3,929	39,393
Support costs	6,278	-	6,278	4,293	-	4,293
Governance	1,002	-	1,002	975	-	975
	526,852	5,948	532,800	40,732	3,929	44,661

Governance costs include £1,002 (2022: £975) in respect of independent examiner's fees.

7. Tangible fixed assets

	Freehold Property and Refurbishment	Furniture, fixtures & fittings	Total
	£	£	£
Cost			
Brought forward at 6 April 2022	739,856	55,396	795,252
Additions	1,427	-	1,427
At 5 April 2023	741,283	55,396	796,679
Depreciation			
Brought forward at 6 April 2022	-	49,617	49,617
Charge for the year	-	1,445	1,445
At 5 April 2023	-	51,062	51,062
Net book value			
At 5 April 2023	741,283	4,334	745,617
At 5 April 2022	739,856	5,779	745,635

Property Details:

Land registry titles of the above property held are CB145766.

The Mowbray Gospel Hall Trust

**Notes to the financial statements
For the year ended 5 April 2023**

8. Investments

	Shares in Group Undertakings £
At 5 April 2022 and at 5 April 2023	100
Net book value	
At 5 April 2022 and at 5 April 2023	100

The investments comprise 100% of the share capital of Mowbray Contracts Ltd, company number 09273757. There were no investment assets outside the UK. The trustees have taken advantage of the exemption under section 139 of the Charities Act 2011 not to prepare consolidated accounts.

9. Analysis of net assets between funds

9.1 Current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	745,717	-	745,717
Current assets	84,994	-	84,994
Total liabilities	(157,413)	-	(157,413)
Total funds	673,298	-	673,298

9.2 Prior year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	745,734	-	745,734
Current assets	117,041	-	117,041
Total liabilities	(4,408)	-	(4,408)
Total funds	858,367	-	858,367

The Mowbray Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2023

10. Movement in funds

10.1 Current year

	Balance at 6 April 2022	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2023
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Designated Funds	-	-	-	-	-
Unrestricted funds	858,367	347,731	(532,800)	-	673,298
Total funds	858,367	347,731	(532,800)	-	673,298

10.2 Prior year

	Balance at 6 April 2021	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2022
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Designated Funds	-	-	-	-	-
Unrestricted funds	836,208	66,820	(44,661)	-	858,367
Total funds	836,208	66,820	(44,661)	-	858,367

11. Transactions with related parties

Simon Drake (a trustee of the charity) is an owner of Armada, from which Mowbray Gospel Hall Trust procured services totalling £1,005 (2022: £845) and received donations of £1,275 (2022: £nil).

Roger Marsh (a trustee of the charity) is a director of Granta Processors Ltd, from which Mowbray Gospel Hall Trust procured services totalling £813 (2022: £482) and also a director of Granta Automation Ltd, from which Mowbray Gospel Hall Trust procured services totalling £291 (2022: £nil).

Anthony Drake (a trustee of the charity) is a director of Accora Ltd, from which Mowbray Gospel Hall Trust received donations of £150,000 (2022: £nil).

Marcus Fentiman (a trustee of the charity) is an owner of McKinleys, from which Mowbray Gospel Hall Trust received donations of £6,000 (2022: £nil).

During the year, Mowbray Gospel Hall Trust received donations of £11,130 (2022: £2,640) from Trustees and relatives of Trustees. Three trustees were reimbursed for expenses totalling £3,115 (2022: £nil) in the year.

The Mowbray Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2023

12. Volunteers

Mowbray 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.

13. Comparative Statement of Financial Activities

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £
Income and endowments from:					
Donations and legacies:					
Contributions from the congregation		39,811	-	-	39,811
Gift Aid donations		6,630	-	-	6,630
Income tax refunds		1,657	-	-	1,657
Donated services	4	-	-	-	-
Payroll giving		4,304	-	-	4,304
Other donations		917	-	-	917
Grants					
Investments					
Bank interest		1	-	-	1
Other					
Interments		13,500	-	-	13,500
Total		66,820	-	-	66,820
Expenditure on:					
Charitable activities					
Running meeting rooms		5,807	-	-	5,807
Conference costs		675	-	-	675
Interments		3,930	-	-	3,930
Insurance		1,765	-	-	1,765
Legal and professional fees		2,527	-	-	2,527
Independent Examiner's fee		975	-	-	975
Repairs and maintenance		6,123	-	-	6,123
Plant & machinery depreciation		1,926	-	-	1,926
Cost of donated services	4	20,433	-	-	20,433
Donations	4	500	-	-	500
Total	6	44,661	-	-	44,661
Net income/(expenditure)		22,159	-	-	22,159
Transfers between funds		-	-	-	-
Net movement in funds		22,159	-	-	22,159
Reconciliation of funds					
Total funds brought forward		836,208	-	-	836,208
Total funds carried forward		858,367	-	-	858,367

THE MOWBRAY GOSPEL HALL TRUST

England & Wales - Charity number 1161971

Accounts

The Mowbray Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2022**

The Mowbray Gospel Hall Trust

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The Mowbray Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2022

Charity name	The Mowbray Gospel Hall Trust
Registered charity number	1161971
Trustees	Anthony J Drake (Chair) Marcus F Fentiman Roger F Marsh Christopher Norman Simon Drake
Treasurer	Anthony J Drake
Principal address	25A Church Street Little Shelford Cambridge CB22 5HG
Independent examiner	Matthew Pettifer FCA Staffords Chartered Accountants Unit 1 Cambridge House Camboro Business Park Oakington Road Girton Cambridge CB3 0QH
Bankers	National Westminster Bank PLC Cambridge, Market Street Leicester Customer Service Centre 11 Western Boulevard Bede Island LE2 7EJ

The Mowbray Gospel Hall Trust

Report of the Trustees 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.

Structure, governance and management

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 13 October 1982, most recently amended by Deed of Variation dated 15 August 2014. The Trust was registered with the Charity Commission for England and Wales on 3 June 2015 under Charity Registration Number: 1161971.

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 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. The Charity also maintains particular links with Radegund Gospel Hall Trust, and Causeway Gospel Hall Trust, with which it shares members of its congregation and pays bills on behalf of those Trusts.

Risk management

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

Objectives and activities

Objectives and aims

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

Public benefit

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

The Mowbray Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2022

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 Trust's main achievement this year has been continuing to open the hall to the congregation and visitors and encouraging good works by them which benefit the wider community, as described below.

The trustees have also operated an Emergency Needs fund for the duration of the coronavirus pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants. Due to the end of restrictions the fund has now closed.

Plans for Future Periods

With the commencement of lockdown restrictions in the UK the trust ceased using the gospel hall 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.

Meetings

Meetings held at the Gospel hall would normally include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 100 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, members of the congregation maintain links with prison chaplains to provide Christian literature. The Trust also operated 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:

The Mowbray Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2022

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

Funding

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

Financial review

Financial position

In the year ended 5 April 2022, the Trust had a surplus of £22,159 (2021: £39,561) of incoming resources over resources expended, due to the ongoing funding of development work being carried out by the Radegund Gospel Hall Trust. Total voluntary income received this year was £53,319 compared to £56,678 in the previous year.

In the year the Trust donated services of £4,767 (2021: £3,254) to the Causeway Gospel Hall Trust.

In the year the Trust donated services of £15,666 (2021: £2,359) to the Radegund Gospel Hall Trust.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, This is based on the charity's size and the level of its financial commitments. The Trustees aim for the Charity to hold sufficient funds in a current account to meet the day to day expenses, plus an allowance for urgent repairs and capital expenses. The Trustees will endeavour not to set aside funds unnecessarily.

Free reserves at the year end were £112,633.

**Report of the Trustees
For the year ended 5 April 2022**

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 A Drake
Trustee



Date:

**Independent examiner's report to the trustees
For the year ended 5 April 2022**

I report to the trustees on my examination of the accounts of the Mowbray Gospel Hall Trust for the year ended 05 April 2022.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act;
or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Matthew Pettifer FCA
Staffords Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Girton, Cambridge, CB3 0QH

The Mowbray Gospel Hall Trust

Statement of financial activities For the year ended 5 April 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:						
Donations and legacies:						
Collections						
Contributions from the congregation		39,811	-	-	39,811	42,549
Gift Aid donations		6,630	-	-	6,630	7,675
Income tax refunds		1,657	-	-	1,657	1,915
Donated services	4					
Payroll giving		4,304	-	-	4,304	4,489
Other donations		917	-	-	917	50
Investments						
Bank interest		1	-	-	1	3
Other						
Interments		13,500	-	-	13,500	12,000
Total		66,820	-	-	66,820	68,681
Expenditure on:						
Charitable activities						
Running meeting rooms		5,807	-	-	5,807	2,613
Conference costs		675	-	-	675	-
Interments		3,930	-	-	3,930	2,740
Insurance		1,765	-	-	1,765	1,263
Legal and professional fees		2,527	-	-	2,527	2,062
Independent Examiner's fee		975	-	-	975	933
Repairs and maintenance		6,123	-	-	6,123	5,528
Plant & machinery depreciation		1,926	-	-	1,926	2,568
Cost of donated services	4	20,433	-	-	20,433	5,613
Donations	4	500	-	-	500	5,800
Total	5	44,661	-	-	44,661	29,120
Net income/(expenditure)		22,159	-	-	22,159	39,561
Transfers between funds		-	-	-	-	-
Net movement in funds	9	22,159	-	-	22,159	39,561
Reconciliation of funds						
Total funds brought forward		836,208	-	-	836,208	796,647
Total funds carried forward		858,367	-	-	858,367	836,208

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

The Mowbray Gospel Hall Trust

Balance sheet As at 5 April 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	6	745,634	747,561
Investments	7	100	100
		745,734	747,661
Current assets			
Debtors:			
Prepayments and accrued income		1,285	917
Other debtors		3,159	3,419
Cash at bank and in hand		112,597	86,146
		117,041	90,482
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		907	615
Accruals and deferred income		3,501	1,320
		4,408	1,935
Net current assets		112,633	88,547
Total assets less current liabilities		858,367	836,208
Creditors: amounts falling due after more than one year:			
Loan		-	-
Net assets		858,367	836,208
Funds			
Unrestricted income fund		858,367	836,208
Restricted funds		-	-
Total funds	8	858,367	836,208

The unaudited financial statements were approved and authorised for issue by the Trustee of the Mowbray Gospel Hall Trust on 03 February 2023 and signed on their behalf by



Mr A Drake
Trustee

The notes on pages 10 to 15 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 is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

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

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

1.4 Governance and support costs

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

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £xxx) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	2% straight line
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line

The Mowbray Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2022

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 has an inactive trading subsidiary and there is no requirement to prepare consolidated accounts on the grounds of materiality.

1.9 Going concern

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

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.

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.

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 (2021: £nil).

3. Wages and salaries

There are no employees (2021: none).

4. Donations and Donated services

<i>Donated Services to:</i>	2022	2021
	£	£
Causeway Gospel Hall Trust	4,767	3,254
Radegund Gospel Hall Trust	15,666	2,359
	20,433	5,613

The Mowbray Gospel Hall Trust

**Notes to the financial statements
For the year ended 5 April 2022**

Donations to:	2022	2021
	£	£
Bidwell Gospel Hall Trust	-	4,000
Birmingham Emergency Need Fund	-	900
Congregation emergency support	-	900
Arthur Rank Hospice	500	-
	500	5,800

5. Resources expended

	Meeting rooms	Other charitable activities	2022	Meeting Rooms	Other charitable activities	2021
	£	£	£	£	£	£
Direct costs	35,464	3,929	39,393	22,122	2,740	24,862
Support costs	4,293	-	4,293	3,325	-	3,325
Governance	975	-	975	933	-	933
	40,732	3,929	44,661	26,380	2,740	29,120

Governance costs include £975 (2021: £933) in respect of independent examiner's fees.

6. Tangible fixed assets

	Freehold Property and Refurbishment	Furniture, fixtures & fittings	Total
	£	£	£
Cost			
At 5 April 2021 and at April 2022	739,856	55,396	795,252
Depreciation			
Brought forward at 6 April 2021	-	47,691	47,691
Charge for the year	-	1,926	1,926
At 5 April 2022	-	49,617	49,617
Net book value			
At 5 April 2022	739,856	5,779	745,635
At 5 April 2021	739,856	7,705	747,561

Property Details:

Property comprises Land at Caius Farm, Land Registry Number CB145766.

Notes to the financial statements
For the year ended 5 April 2022

7. Investments

	Shares in Group undertakings £
5 April 2021 and at 5 April 2022	100
Net book value	
5 April 2021 and at 5 April 2022	100

The investments comprise 100% of the share capital of Mowbray Contracts Ltd, company number 09273757. There were no investment assets outside the UK. The trustees have taken advantage of the exemption under section 139 of the Charities Act 2011 not to prepare consolidated accounts.

8. Analysis of net assets between funds
8.1 Current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	745,734	-	745,734
Current assets	117,041	-	117,041
Current liabilities	(4,408)	-	(4,408)
Total funds	858,367	-	858,367

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	747,561	-	747,561
Investments	100	-	100
Current assets	90,482	-	90,482
Current liabilities	(1,935)	-	(1,935)
Total funds	836,208	-	836,208

The Mowbray Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2022

9. Movement in funds

9.1 Current year

	Balance at 6 April 2021	Incoming resources	Resources expended	Transfers	Balance at 5 April 2022
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Designated Funds	3,364	-	-	-	3,364
Unrestricted funds	832,844	66,820	(44,661)	-	855,003
Total funds	836,208	66,820	(44,661)	-	858,367

9.2 Prior year

	Balance at 6 April 2020	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2021
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Designated Funds	-	9,164	(5,800)	-	3,364
Unrestricted funds	796,647	59,517	(23,320)	-	832,844
Total funds	796,647	68,681	(29,120)	-	836,208

10. Transactions with related parties

Simon Drake (a trustee of the charity) is an owner of Armada, from which Mowbray Gospel Trust procured services totalling £845 (2021: £174).

Roger Marsh (a trustee of the charity) is a director of Granta Processors Ltd, from which Mowbray Gospel Trust procured services totalling £482 (2021: £861).

During the year, Mowbray Gospel Hall Trust received donations of £2,640 (2021: £3,690) from Trustees and relatives of Trustees.

11. Volunteers

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

The Mowbray Gospel Hall Trust

Notes to the financial statements For the year ended 5 April 2022

12. Comparative Statement of Financial Activities

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies:					
Contributions from the congregation		42,549	-	42,549	53,732
Gift Aid donations		7,675	-	7,675	32,595
Income tax refunds		1,915	-	1,915	8,155
Payroll giving		4,489	-	4,489	4,357
Other donations		50	-	50	500
Investments					
Bank interest		3	-	3	15
Other					
Interments		12,000	-	12,000	6,000
Conference income		-	-	-	539
Total		68,681	-	68,681	105,893
Expenditure on:					
Charitable activities					
Running meeting rooms		2,613	-	2,613	7,349
Interments		2,740	-	2,740	880
Small equipment		-	-	-	814
Insurance		1,263	-	1,263	1,730
Legal and professional fees		2,062	-	2,062	1,759
Independent Examiner's fee		933	-	933	888
Repairs and maintenance		5,528	-	5,528	7,635
Plant & machinery depreciation		2,568	-	2,568	3,435
Cost of donated services	4	5,613	-	5,613	38,307
Donations	5	5,800	-	5,800	-
Total	6	29,120	-	29,120	62,797
Net income/(expenditure)		39,561	-	39,561	43,096
Transfers between funds		-	-	-	-
Net movement in funds		39,561	-	39,561	43,096
Reconciliation of funds					
Total funds brought forward		796,647	-	796,647	753,551
Total funds carried forward		836,208	-	836,208	796,647

THE MOWBRAY GOSPEL HALL TRUST

England & Wales - Charity number 1161971

Accounts

Charity Registration No: 1161971

The Mowbray Gospel Hall Trust

**Report of the Trustees and
Unaudited Financial Statements
Year ended 5 April 2021**

The Mowbray Gospel Hall Trust

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For the year ended 5 April 2021**

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Treasurer	Anthony J Drake
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The Mowbray Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2021

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 13 October 1982, most recently amended by Deed of Variation dated 15 August 2014. The Trust was registered with the Charity Commission for England and Wales on 3 June 2015 under Charity Registration Number: 1161971.

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 1. None of the Trustees, nor any person connected with them, received any remuneration from the Charity in the year ended 5 April 2021 (2020: £nil). Expenses incurred on behalf of the Charity and reimbursed are detailed in note 2.

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.

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The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Radegund Gospel Hall Trust, and Causeway Gospel Hall Trust, with which it shares members of its congregation and pays bills on behalf of those Trusts.

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

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The Mowbray Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2021

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. Many of the congregation support the Rapid Relief Team, a charity which supports the emergency services, provides help for homeless people and helps at fundraising events. During the year the local team delivered food boxes to Abington Parish Council and provided a Christmas tree collection service. Most working days, before the Covid pandemic, the Christian gospel was preached in Cambridge city or the surrounding areas, and tracts handed out to passers-by.

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. Due to the Covid pandemic the hall has been closed since March 2020. It will reopen as soon as it is safe to do so.

Meetings

Meetings held at the Gospel hall include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 500 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the 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, members of the congregation keep in contact with prison chaplains to provide gospel tracts and bibles as required. The Trust also operated a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

The Mowbray Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2021

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

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

Funding

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

Financial review

Financial position

In the year ended 5 April 2021, the Trust had a surplus of £39,561 (2020: £43,096) of incoming resources over resources expended, due to the ongoing funding of development work being carried out by Radegund Gospel Hall Trust and Causeway Gospel Hall Trust. Total voluntary income received this year was £56,678 compared to £99,878 in the previous year. All funds held were unrestricted funds.

In the year the Trust donated services of £3,254 (2020: £24,320) to the Causeway Gospel Hall Trust.

In the year the Trust donated services of £2,359 (2020: £13,987) to the Radegund Gospel Hall Trust.

In the year the Trust set up an Emergency Needs Fund and donated £4,000 (2020: £nil) to the Bidwell Gospel Hall Trust, £900 (2020: £nil) to the Birmingham Emergency Needs Fund and £900 (2020: £nil) to congregation members in need.

The trustees have also established an Emergency Needs fund for the duration of the 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 Mowbray Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2021

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation. Free reserves at the year-end were £88,547, including £3,364 of designated reserves within the Emergency Needs Fund.

Plans for future periods

The Trust aims to use these Gospel Halls again once the general lockdown is lifted and it is deemed safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

The Mowbray Gospel Hall Trust

**Report of the Trustees
For the year ended 5 April 2021**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

On behalf of the Board:



Mr A Drake
Trustee

Date: 04 JAN 2022

The Mowbray Gospel Hall Trust

Independent Examiner's Report to the Trustees For the year ended 5 April 2021

I report to the trustees on my examination of the accounts of the Mowbray Gospel Hall Trust for the year ended 05 April 2021.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act;
or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Pettifer FCA
Staffords Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Girton, Cambridge, CB3 0QH

Date:

13/1/22

The Mowbray Gospel Hall Trust

**Statement of Financial Activities
For the year ended 5 April 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Contributions from the congregation		42,549	-	42,549	53,732
Gift Aid donations		7,675	-	7,675	32,595
Income tax refunds		1,915	-	1,915	8,155
Payroll giving		4,489	-	4,489	4,357
Other donations		50	-	50	500
<i>Investments</i>					
Bank interest		3	-	3	15
<i>Other</i>					
Interments		12,000	-	12,000	6,000
Conference income		-	-	-	539
Total		68,681	-	68,681	105,893
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms		2,613	-	2,613	7,349
Interments		2,740	-	2,740	880
Small equipment		-	-	-	814
Insurance		1,263	-	1,263	1,730
Legal and professional fees		2,062	-	2,062	1,759
Independent Examiner's fee		933	-	933	888
Repairs and maintenance		5,528	-	5,528	7,635
Plant & machinery depreciation		2,568	-	2,568	3,435
Cost of donated services	4	5,613	-	5,613	38,307
Donations	5	5,800	-	5,800	-
Total	6	29,120	-	29,120	62,797
Net income/(expenditure)		39,561	-	39,561	43,096
Transfers between funds		-	-	-	-
Net movement in funds		39,561	-	39,561	43,096
<i>Reconciliation of funds</i>					
Total funds brought forward		796,647	-	796,647	753,551
Total funds carried forward		836,208	-	836,208	796,647

The notes on pages 10 to 16 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

The Mowbray Gospel Hall Trust

**Balance Sheet
As at 5 April 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	7	747,561	750,129
Investments	8	100	100
		<u>747,661</u>	<u>750,229</u>
Current assets			
Debtors:			
Prepayments and accrued income		917	805
Other debtors		3,419	15,914
Cash at bank and in hand		86,146	33,223
		<u>90,482</u>	<u>49,942</u>
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		615	1,365
Accruals and deferred income		1,320	2,159
		<u>1,935</u>	<u>3,524</u>
Net current assets		<u>88,547</u>	<u>46,418</u>
Total assets less current liabilities		<u>836,208</u>	<u>796,647</u>
Creditors: amounts falling due after more than one year:			
Loan		-	-
Net assets		<u>836,208</u>	<u>796,647</u>
Funds			
Unrestricted income fund		832,844	796,647
Designated Emergency Needs fund		3,364	-
Total unrestricted funds	9	<u>836,208</u>	<u>796,647</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Mowbray Gospel Hall Trust on 4/1/2022 and signed on their behalf by

Mr A Drake
Trustee

The notes on pages 10 to 16 form part of these financial statements

The Mowbray Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2021

1. Accounting policies

1.1 Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The functional currency of the charity is sterling (£).

The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Causeway Gospel Hall Trust and to Radegund Gospel Hall Trust are 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.

The Mowbray Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2021

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £100) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	2% straight line
Temporary buildings	20% straight line
Fixtures and Fittings	10% straight line

1.6 Taxation

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

1.7 Funds

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

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

1.8 Preparation of consolidated financial statements

The Charity has an inactive trading subsidiary and there is no requirement to prepare consolidated accounts on the grounds of materiality.

1.9 Going concern

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

From 18th March 2020, Mowbray GHT ceased using the two gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

2. Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity. Two Trustees were reimbursed a total of £nil for expenses incurred on behalf of the Trust (2020: £3,143).

3. Wages and salaries

There are no employees (2020: none).

The Mowbray Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2021**

4. Donated services

<i>Donated to:</i>	2021 £	2020 £
Causeway Gospel Hall Trust	3,254	24,320
Radegund Gospel Hall Trust	2,359	13,987
	<u>5,613</u>	<u>38,307</u>

5. Donations

<i>Donated to:</i>	2021 £	2020 £
Bidwell Gospel Hall Trust	4,000	-
Birmingham Emergency Needs Fund	900	-
Congregation emergency support	900	-
	<u>5,800</u>	<u>-</u>

6. Resources expended

	Meeting rooms £	Other charitable activities £	2021 £	2020 £
Direct costs	22,122	2,740	24,862	58,420
Support costs	3,325	-	3,326	3,489
Governance	933	-	933	888
	<u>26,380</u>	<u>2,740</u>	<u>29,120</u>	<u>62,797</u>

Governance costs include £933 (2020: £888) in respect of independent examiner's fees.

The Mowbray Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2021**

7. Tangible fixed assets

	Freehold Property and Refurbishment £	Furniture, fixtures & fittings £	Total £
Cost			
Brought forward at 6 April 2020	739,856	55,396	795,252
Additions	-	-	-
At 5 April 2021	739,856	55,396	795,252
Depreciation			
Brought forward at 6 April 2020	-	45,123	45,123
Charge for the year	-	2,568	2,568
At 5 April 2021	-	47,691	47,691
Net book value At 5 April 2021	739,856	7,705	747,561
At 5 April 2020	739,856	10,273	750,129

Property Details:

Property comprises Land at Caius Farm, Land Registry Number CB145766.

8. Investments

	Shares in group undertakings £
At 5 April 2020 and at 5 April 2021	100
Net book value	
At 5 April 2020 and at 5 April 2021	100

The investments comprise 100% of the share capital of Mowbray Contracts Ltd, company number 09273757. There were no investment assets outside the UK. The trustees have taken advantage of the exemption under section 139 of the Charities Act 2011 not to prepare consolidated accounts.

The Mowbray Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2021**

9. Analysis of net assets between funds

9.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	747,561	-	747,561
Investments	100	-	100
Current assets	90,482	-	90,482
Current liabilities	(1,935)	-	(1,935)
Total funds	836,208		836,208

9.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	750,129	-	750,129
Investments	100	-	100
Current assets	49,942	-	49,942
Current liabilities	(3,524)	-	(3,524)
Total funds	796,647	-	796,647

The Mowbray Gospel Hall Trust

**Notes to the Financial Statements
For the year ended 5 April 2021**

10. Movement in funds

10.1 Current year

	Balance at 6 April 2020	Incoming resources	Resources expended	Transfers	Balance at 5 April 2021
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds	796,647	59,517	(23,320)	-	832,844
Designated ENF fund	-	9,164	(5,800)	-	3,364
Total funds	796,647	68,681	(29,120)	-	836,208

10.2 Prior year

	Balance at 6 April 2019	Incoming resources	Resources expended	Transfers	Balance at 5 April 2020
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds	753,551	105,893	(62,797)	-	796,647
Total funds	753,551	105,893	(62,797)	-	796,647

Designated ENF fund: this Emergency Needs Fund is funds designated for the provision of funds to persons and Trusts under financial pressure during the pandemic.

11. Transactions with related parties

Anthony Drake (a trustee of the charity) is a director of Accora Limited, from which Mowbray Gospel Hall Trust received donations totalling £nil (2020: 7,000) and procured services totalling £nil (2020: £1,535).

Simon Drake (a trustee of the charity) is an owner of Armada, from which Mowbray Gospel Hall Trust procured services totalling £174 (2020: £2,824).

Roger Marsh (a trustee of the charity) is a director of Granta Automation Ltd, from which Mowbray Gospel Hall Trust procured services totalling £nil (2020: £1,800).

Roger Marsh (a trustee of the charity) is a director of Granta Processors Ltd, from which Mowbray Gospel Hall Trust procured services totalling £861 (2020: £22,214).

The Mowbray Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2021

Marcus Fentiman (a trustee of the charity) is a director of Mckinleys Group Trading Ltd, from which Mowbray Gospel Hall Trust received donations totalling nil (2020: £3,000) and procured services totalling £nil (2020: £88).

During the year, Mowbray Gospel Hall Trust received donations of £3,690 (2020: £11,130) from Trustees and relatives of Trustees.

12. Volunteers

Mowbray 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.