

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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The Mowbray Gospel Hall Trust

**Reference and Administrative Details
For the year ended 5 April 2021**

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 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.

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.

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
	5,613	38,307

5. Donations

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

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
	26,380	2,740	29,120	62,797

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.