

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:

**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
		<hr/>	<hr/>
		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
		<hr/>	<hr/>
		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
		<hr/>	<hr/>
		4,408	1,935
Net current assets		112,633	88,547
		<hr/>	<hr/>
Total assets less current liabilities		858,367	836,208
Creditors: amounts falling due after more than one year:			
Loan		-	-
		<hr/>	<hr/>
Net assets		858,367	836,208
		<hr/>	<hr/>
Funds			
Unrestricted income fund		858,367	836,208
Restricted funds		-	-
		<hr/>	<hr/>
Total funds	8	858,367	836,208
		<hr/>	<hr/>

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

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

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
	<hr/>	<hr/>
	20,433	5,613
	<hr/>	<hr/>

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	-
	<u>500</u>	<u>5,800</u>

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
	<u>40,732</u>	<u>3,929</u>	<u>44,661</u>	<u>26,380</u>	<u>2,740</u>	<u>29,120</u>

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	<u>739,856</u>	<u>55,396</u>	<u>795,252</u>
Depreciation			
Brought forward at 6 April 2021	-	47,691	47,691
Charge for the year	-	1,926	1,926
At 5 April 2022	<u>-</u>	<u>49,617</u>	<u>49,617</u>
Net book value			
At 5 April 2022	<u>739,856</u>	<u>5,779</u>	<u>745,635</u>
At 5 April 2021	<u>739,856</u>	<u>7,705</u>	<u>747,561</u>

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	<u>100</u>
Net book value	
5 April 2021 and at 5 April 2022	<u>100</u>

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	<u>858,367</u>	<u>-</u>	<u>858,367</u>

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	<u>836,208</u>	<u>-</u>	<u>836,208</u>

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