

Coventry Gospel Hall Trust

**Report of the Trustees and
unaudited financial statements
Year ended 5 April 2020**

Coventry Gospel Hall Trust – Registered Charity number 1157883
Year ended 5 April 2020

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Coventry Gospel Hall Trust – Registered Charity number 1157883
Report of the trustees (continued)
For the year ended 5 April 2020

Charity name	Coventry Gospel Hall Trust
Registered charity number	1157883
Trustees	Andrew Leslie Beresford Timothy John Brewer (retired 10 September 2019) Ian Jenkin Iain William Mitchell Rupert Nelson Simon James Taylor (appointed 10 September 2019)
Trustees holding title to property	Andrew Leslie Beresford Timothy John Brewer (retired 10 September 2019) Ian Jenkin Iain William Mitchell Rupert Nelson Simon James Taylor
Principal address	Gospel Hall Bosworth Close Baginton Near Coventry CV8 3AG
Bank	Lloyds Bank High Street Coventry
Solicitors	Band Hatton Button 53-55 Butts Road Coventry CV1 3BH
Independent Examiner	Dr J R Ayling BSc FCA 8 Troutbeck Avenue Leamington Spa CV32 6NE

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2020. The financial statements have been prepared in accordance with the accounting policies set out on pages 13 and 14 and comply with the Trust Deed and applicable law.

Structure, Governance and Management

Governing document

The charity is controlled by a deed of trust and constitutes an unincorporated charity.

Coventry Gospel Hall Trust is constituted by a Deed of Trust dated 1 August 1983, amended by various Deeds and most recently by Deed of Variation dated 28 February 2014. The Trust was registered with the Charity Commission for England and Wales on 16 July 2014 under Charity Registration Number 1157883.

Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 3. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2020 (2019: £nil).

Trustees are selected according to their experience in specialised fields and are expected to use that experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing Trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for Trustees published by the Charity Commission.

Wider network

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. Coventry Gospel Hall Trust also financially supports the following charitable trusts in Coventry that have congruent purposes:

- Mount Nod Gospel Hall Trust
- Tile Hill Gospel Hall Trust
- Wyken Gospel Hall Trust

Costs of services donated to these charities are shown in Note 4 on page 15.

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.

Organisational structure

All major decisions, including those of a financial nature, are made by the Board of Trustees at their regular meetings, which are usually held at monthly intervals. More minor decisions may be made by individual Trustees in their particular field of responsibility.

Objectives and activities

Public benefit

The Trustees of Coventry Gospel Hall Trust 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 ways in which this has been done are set out below.

Objectives and aims

The Trust has the following charitable purposes:

1. 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") whose core doctrine and whose proper practices in furtherance of some of the aspects of that core doctrine ("Faith in Practice") is summarised in the two Schedules to the New Trust Deed which is contained in the Second Schedule to the Deed of Variation dated 28 February 2014.
2. Any other charitable purposes connected with Brethren.

Main Activities

The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website - www.plymouthbrethrenchristianchurch.org.

Meetings held at these gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. Depending on the particular meeting, between 40 and 500 people normally attend these occasions. There is a structured weekly schedule of meetings held in the gospel halls.

Spreading the Gospel Message

The Gospel Hall is a base from which a large number of preachers operate to spread the Christian gospel, in word and deed. Gospel tracts are provided by the Trust to such preachers. Many of them also preach the Christian gospel on the streets of Coventry most weeks of the year. In addition to street preaching, the trust also keeps in contact with prison chaplains to provide gospel tracts and bibles as required. A total of 100 bibles and 22,900 gospel tracts were provided free of charge.

The Trust also operates a programme of providing regular packs of nutritious food, hygiene sundries and gospel literature to homeless and needy persons through local charities or homeless societies.

Visitors

The services and meetings are attended by the regular congregation and many of the services are open to other visitors who are properly disposed. The notice board outside the Hall welcomes visitors and displays times of Gospel Preachings along with a telephone number for those seeking further information or help. Gospel Tracts, which are distributed frequently, also display this information.

Bibles and an extensive range of other Christian reading material is on display at the Hall, to which visitors are free to help themselves.

The life of a Christian

The following points are an extract from Schedule 1 of the Trust Deed. They outline the way of life of the Brethren as supported by the Holy Scriptures and how it contributes to public benefit;

1. 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 Timothy 2:2)
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 Timothy 4:2).
3. We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Colossians 3:22-25, 4:1).
4. 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.
5. 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. (Matthew 7:12, Matthew 22:39, Ephesians 4:28).

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift aid is also claimed on relevant gifts.

Volunteers

Coventry Gospel Hall Trust relies almost entirely on volunteers to carry out the management, administration and general maintenance work. The Trustees thank these many volunteers for the help they have given during the year.

Achievement and performance

Charitable activities

The normal activities of the Trust were maintained during the year prior to the general lockdown imposed by the government, including outreach. Members of the congregation also donated their time to do charitable work for local community projects, including liaison with the local parish council and police. In accordance with the Christian principles of the Brethren, members were also encouraged to give both time and money to a variety of other registered charities. The main Gospel Hall under the control of the Trust was also used during the year to further its charitable objectives, prior to the general lockdown imposed by the government on 23rd March 2020.

The Trust made further progress with its long-term project to provide more suitable and upgraded gospel halls in locations that are more closely related to where members of the congregation now live. This meets a long standing need that has been challenging to fulfil. Obtaining planning permission for places of Christian worship has proved particularly difficult.

Following planning permission to build a Gospel Hall in Burton Green being finally granted on 27th February 2019, the Trust purchased a piece of land on 16th April 2019 for a new Hall. Construction was undertaken during the end of 2019 and the Hall was commissioned and first used on 16th February 2020. This hall has subsequently been donated as planned to the Wyken Gospel Hall Trust to facilitate efficient administration/maintenance of the premises – this took place on 4th August 2020.

No construction work has commenced on the land at Keresley as the Trust preferred to start this once the Burton Green project was completed. Shortly after the Burton Green project finalised and after working with the congregation on planning out the Keresley project, the Trust decided to put this project temporarily on hold due to the global COVID-19 pandemic and regularly review the situation going forward.

These projects are partly financed from the proceeds of older premises that have served their purpose well for many years, but their congregations have now relocated.

Compliance

The Trustees reviewed and updated the Trust's policies and Procedures. Risk assessments and the five-year electrical tests were carried out and actions taken to improve health and safety. The new GDPR requirements were addressed and the Trust registered with the ICO.

The congregation is kept regularly informed as to specific needs for funds, and other relevant matters.

Plans for future periods

From 18th March 2020, the Trust temporarily suspended using the two gospel halls which it operates. This was as a result of the global COVID-19 pandemic and the general lockdown imposed by the government on 23rd March 2020. The Trust aims to use these Gospel Halls again once the government advice allows this and it is deemed safe to do so. The trustees do not consider that the Covid-19 pandemic will prevent the ability of the trust to continue as a going concern. Donations received from the congregation have been maintained at a level consistent with pre-COVID levels.

The Gospel Hall in Burton Green was donated to the Wyken Gospel Hall Trust on 4th August 2020 to facilitate efficient administration/maintenance of the premises. In addition and for the same purpose, on the same date the Trust received a donation of a Gospel Hall at Ballingham Close, Coventry (WM405822) from Tile Hill Gospel Hall Trust.

Financial review

Financial position

In the year ended 5 April 2020 the Trust had a £43,305 surplus in incoming resources compared to resources expended (2019: £294,627). Total voluntary income received during the year was £191,903 (2019: £509,425).

The Trust operates a 'New Halls' restricted fund for providing new gospel halls. Donations received specifically for that purpose are placed in this fund, including gift aid claimed. The congregation enthusiastically supported this fund and dedicated collections were held to facilitate donations. All costs expended on obtaining new gospel halls, whether successful or not, are charged to this fund, which had a balance at year end of £103,713 (2019: £662,415). When costs of new gospel halls are capitalised, the fund purpose is fulfilled and the asset value is transferred to unrestricted funds. All other funds held were unrestricted funds.

Coventry Gospel Hall Trust – Registered Charity number 1157883
Report of the trustees (continued)
For the year ended 5 April 2020

Reserves policy

The Trust's Free Reserves are that part of the Trust's unrestricted funds that are freely available to spend on any of the charity's purposes. They exclude any fixed assets held for the Trust's use. They also exclude restricted funds. At the year end the New Halls Restricted Fund had a balance of £103,713. The Restricted Fund is held entirely within current assets.

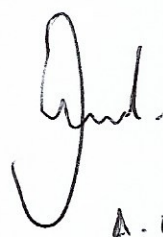
The Trustees have agreed that the Trust should aim to develop and maintain unrestricted reserves at a minimum level of £100,000. This would enable the Trust to continue its activities in the event of a sudden loss of funding. It should also enable the Trust to cover a major essential repair or special event arising at short notice.

However, the members of the Congregation have always recognised their responsibility to fund the running costs of the places of worship which they regularly attend. Therefore the trustees do not ever expect a shortfall in funding to be other than temporary.

Free reserves accumulated in excess of the minimum can be used at the discretion of the Trustees for the strategic development of the Trust. With progress now being made towards providing a new gospel hall, the Trustees are accumulating additional reserves as the total costs of providing that hall are expected to substantially exceed the balances of the restricted fund. The Trustees review the actual level of reserves every three months.

Free reserves at the year end were £332,503 (2019: £349,250).

On behalf of the Board of Trustees:


A. L. BEREZFORO

Trustee


Simon Taylor

Trustee

Date: 6/12/2020

Independent Examiner's Report to the Trustees of Coventry Gospel Hall Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2020 which are set out on pages 10 to 18.

Responsibilities and basis of report


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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity 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.

Signed 

Date 7 December 2020

Dr J R Ayling BSc FCA
Chartered Accountant

8 Troutbeck Avenue
Leamington Spa
CV32 6NE

Coventry Gospel Hall Trust – Registered Charity number 1157883
Statement of financial activities
For the year ended 5 April 2020

	Notes	Unrestricted Funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Donations and gifts		86,747	84,168	170,915	231,392
Gift Aid claimed		3,186	17,802	20,988	20,885
Grants received		0	0	0	257,148
<i>Investments</i>					
Bank interest		2,752	3,070	5,822	4,601
Gain on disposal		0	0	0	190
Total		92,685	105,040	197,725	514,216
Expenditure on:					
<i>Charitable activities</i>					
Running gospel hall	5	134,622	0	134,622	120,290
Other charitable activity	5	1,864	255	2,119	82,501
Grants paid	4	0	0	0	0
Cost of donated services	4	17,679	0	17,679	16,798
Total		154,165	255	154,420	219,589
Net income/(expenditure)		(61,480)	104,785	43,305	294,627
Transfer to/(from) Restricted funds		663,487	(663,487)	0	0
Net movement in funds	8	602,007	(558,702)	43,305	294,627
Reconciliation of funds					
Total funds brought forward		2,223,770	662,415	2,886,185	2,591,558
Total funds carried forward		2,825,777	103,713	2,929,490	2,886,185

The notes on pages 13 to 18 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.

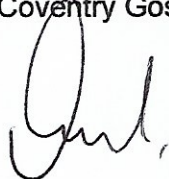
Coventry Gospel Hall Trust – Registered Charity number 1157883

Balance Sheet

As at 5 April 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible fixed assets	6	2,493,275	1,873,560
Current assets			
Debtors:			
Prepayments		3,364	2,308
HMRC – gift aid		797	10,108
Cash at bank		458,213	1,008,809
		462,374	1,021,225
Current liabilities			
Creditors: amounts falling due within one year:			
Accruals		26,159	8,600
Net current assets		436,215	1,012,625
Total assets less current liabilities		2,929,490	2,886,185
Creditors: amounts falling due after more than one year: Loans		0	0
Net assets		2,929,490	2,886,185
Funds			
Unrestricted income fund		2,825,777	2,223,770
Restricted fund		103,713	662,415
Total funds	7	2,929,490	2,886,185

The unaudited financial statements were approved and authorised for issue by the Trustees of Coventry Gospel Hall Trust on 6th Dec 2020 and signed on their behalf by



A L Beresford
Trustee



S J Taylor
Trustee

The notes on pages 13 to 18 form part of these financial statements

Coventry Gospel Hall Trust – Registered Charity number 1157883
Statement of cash flows
For the year ending 5 April 2020

	2020	2019
	£	£
<i>Cash flows from operating activities:</i>		
Net income/(expenditure)	43,305	294,627
Depreciation charges	75,934	63,684
Bank interest received	(5,822)	(4,601)
Loss/(profit) on disposal of current investments	0	(190)
(Increase)/decrease in debtors	8,255	551
Increase/(decrease) in creditors	17,559	3,197
	<hr/>	<hr/>
Net cash provided by operating activities	139,231	357,268
	<hr/>	<hr/>
<i>Cash flows from investing activities:</i>		
Bank interest received	5,822	4,601
Acquisition of current investments	0	(3,192)
Proceeds from sale of current investments	0	230,000
Purchase of fixed assets	(695,649)	(23,802)
	<hr/>	<hr/>
Net cash provided/(used) by investing activities	(689,827)	207,607
	<hr/>	<hr/>
Net cash provided by financing activities	0	0
	<hr/>	<hr/>
Change in cash during the year	(550,596)	564,875
Cash at beginning of the year	1,008,809	443,934
	<hr/>	<hr/>
Cash at end of the year	458,213	1,008,809
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1. Accounting policies

1.1 Basis of financial statements

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

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 United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014 as amended on 2 February 2016 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

1.2 Incoming resources

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 and goods are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support free of charge. The value of these donated services to Coventry Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. The value of volunteer help is not included but is described in the Report of the Trustees.

Investment income is accounted for on a receivable basis.

1.3 Resources expended

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.

Creditors with no stated interest rate and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.4 Governance and support costs

Support costs are those costs that assist the work of the charity but do not directly represent charitable activities and include insurance, professional and governance costs. They are analysed in Note 5 and are incurred directly in support of expenditure on the objects of the charity. They are allocated to Running Gospel Hall unless they specifically relate to another activity. Governance costs include those involving the public accountability of the charity and those related to statutory requirements.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing over £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 & 4% straight line
Equipment	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

Unrestricted funds are free for the Trustees to use for any purposes in furtherance of the Trust's charitable objects. The Trustees may allocate unrestricted funds to a Designated Fund for a specific purpose. Designated Funds remain unrestricted and may be reallocated to other purposes at the discretion of the Trustees.

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 Investments

Premises that are not being used for the Trust's objects but are being actively marketed for sale are treated as Current Asset Investments and shown at net current market value.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

From 18th March 2020, the Trust temporarily suspended using the two gospel halls which it operates, due to the global COVID-19 pandemic and the general lockdown conditions imposed by the government. The trustees do not consider that the Covid-19 pandemic will prevent 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 the charity and no Trustees were reimbursed for expenses (2019: None).

3. Wages and salaries

There were two (2019: one) people employed part time as cleaners at a total cost of £3,333 (2019: £3,000). There were no national insurance or pension contributions.

Coventry Gospel Hall Trust – Registered Charity number 1157883
Detailed statement of financial activities
For the year ended 5 April 2020

4. Services donated to other charities

	2020	2019
	£	£
Mount Nod Gospel Hall Trust	10,006	7,648
Tile Hill Gospel Hall Trust	4,935	4,864
Wyken Gospel Hall Trust	2,738	4,286
	17,679	16,798

5. Running gospel halls and other charitable activities

	Running Gospel Halls	Other charitable activities	2020	2019
	£	£	£	£
Repairs & maintenance	34,816	0	34,816	33,220
Utilities	19,377	0	19,377	19,476
Conference Hosting	0	0	0	79,424
Outreach projects	0	1,864	1,864	2,948
Depreciation	75,934	0	75,934	63,684
<i>Support costs:</i>				
Insurance	1,413	255	1,668	1,573
Professional	360	0	360	0
Governance	2,722	0	2,722	2,466
	134,622	2,119	136,741	202,791

Governance costs include £950 (2019: £950) in respect of independent examiner's fees.
 No other amounts were payable to the independent examiner (2019: £nil).

Coventry Gospel Hall Trust – Registered Charity number 1157883
Detailed statement of financial activities
For the year ended 5 April 2020

6. Tangible fixed assets

	Freehold property and improvements	Equipment	Fixtures & fittings	Total
	£	£	£	£
Cost				
Brought forward at 6 April 2019	1,977,755	19,749	105,725	2,103,229
Additions	665,987	4,218	25,444	695,649
Disposals	0	0	0	0
At 5 April 2020	2,643,742	23,967	131,169	2,798,878
Depreciation				
Brought forward at 6 April 2019	160,415	14,427	54,827	229,669
Charge for the year	62,358	3,627	9,949	75,934
Disposals	0	0	0	0
At 5 April 2020	222,773	18,054	64,776	305,603
Net book value At 5 April 2020	2,420,969	5,913	66,393	2,493,275
At 5 April 2019	1,817,340	5,322	50,898	1,873,560

Freehold Property at 5 April 2020 includes £880,722 (2019: £640,363) in respect of land not currently being depreciated, which includes Title Numbers WK342117, WK504646 and MM109400.

7. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	2,493,275	0	2,493,275
Current assets	358,661	103,713	462,374
Current liabilities	(26,159)	0	(26,159)
Total funds	2,825,777	103,713	2,929,490

Coventry Gospel Hall Trust – Registered Charity number 1157883
Detailed statement of financial activities
For the year ended 5 April 2020

8. Movement in funds

	Balance at 6 April 2019	Incoming resources	Resources expended	Transfer	Balance at 5 April 2020
	£	£	£	£	£
<i>Restricted funds:</i>					
New Halls Fund	662,415	105,040	(255)	(663,487)	103,713
<i>Unrestricted funds:</i>					
General Fund	2,223,770	92,685	(154,165)	663,487	2,825,777
Total funds	2,886,185	197,725	(154,420)	0	2,929,490

The New Halls Restricted Fund is held for the purpose of acquiring land and buildings to be used as additional Gospel Halls. The transfer from that fund is the value applied to that purpose and capitalised during the year.

9. Transactions with related parties

Rupert Nelson (a trustee of the charity) is a director of Aura (UK) Limited, from which Coventry Gospel Hall Trust procured services and goods totalling £3,911 (2019: £4,456). As at 5 April 2020 £nil was outstanding and included in creditors (2019: £nil).

Andrew Beresford (a trustee of the charity) is a director of Tudor (UK) Limited, from which Coventry Gospel Hall Trust procured goods and services totalling £4,934 (2019: £574). As at 5 April 2020 £nil was outstanding and included in creditors (2019: £nil).

Ian Jenkin (a trustee of the charity) is a director of Graphic Arts (Coventry) Limited, from which Coventry Gospel Hall Trust procured goods and services totalling £nil (2019: £3,945). As at 5 April 2020 £nil was outstanding and included in creditors (2019: £nil).

Coventry Gospel Hall Trust procured services totalling £3,183 (2019: £2,040) from Universal Support Team Ltd; a brother of Timothy Brewer (who was a trustee of the charity) is a director of that company. As at 5 April 2020 £855 was outstanding and included in creditors (2019: £294).

Coventry Gospel Hall Trust purchased services totalling £578 (2019: £760) from Property Services Unlimited; the father of Rupert Nelson (a trustee of the charity) is proprietor of that business. As at 5 April 2020 £nil was outstanding and included in creditors (2019: £nil).

Coventry Gospel Hall Trust purchased goods totalling £nil (2019: £nil) from Davidson Products & Services; a sister of Iain Mitchell (a trustee of the charity) is a partner of that business. As at 5 April 2020 £nil was outstanding and included in creditors (2019: £nil).

Coventry Gospel Hall Trust paid grants and donated services totalling £10,006 (2019: £7,648) to Mount Nod Gospel Hall Trust; that charity has among its trustees a brother-in-law of Timothy Brewer (who was a trustee of Coventry Gospel Hall Trust).

Coventry Gospel Hall Trust paid grants and donated services totalling £4,935 (2019: £4,864) to Tile Hill Gospel Hall Trust; that charity had among its trustees the father of Rupert Nelson (a trustee of Coventry Gospel Hall Trust) and a son-in-law of Andrew Beresford (a trustee of Coventry Gospel Hall Trust).

Coventry Gospel Hall Trust donated services totalling £2,738 (2019: £4,286) to Wyken Gospel Hall Trust; that charity has among its trustees a brother of Timothy Brewer (who was a trustee of Coventry Gospel Hall Trust).

Donations received without conditions by Coventry Gospel Hall Trust from trustees and all their related parties during the year totalled £45,214 (2019: £44,725).

10. Controlling party

The controlling party and ultimate controlling party of the Trust are its Trustees.

11. Capital commitments

At the year end the Trust had contractual capital commitments of £nil (2019: £960).