

Charity Registration No: 1160172

Manor Gospel Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2016**

T B Tax Services
Bridge House
Hop Pocket Lane
Paddock Wood
Kent
TN12 6DQ

Manor Gospel Trust

Contents

	Pages
Reference and administrative details	3
Report of the trustees	4-8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12-17

Manor Gospel Trust

Reference and Administrative Details For the year ended 5 April 2016

Charity name	Manor Gospel Trust
Registered charity number	1160172
Trustees	Andrew Boyt (resigned 18/09/15) Julian Bushnell (resigned 18/09/15) Simon Brown (resigned 18/09/15) Mervyn Whiteman (resigned 18/09/15) Paul Reeves (resigned 18/09/15) Anthony Hazell (appointed 18/09/15) (Chair) Lee Hazell (appointed 18/09/15) Paul Brown (appointed 18/09/15) Dean Ellis (appointed 18/09/15) Garth Woodcock (appointed 18/09/15)
Treasurer	Julian Hall
Principal address	The Brethrens Meeting Hall Leydenhatch Lane Swanley Kent BR8 7PS
Independent examiner	Simon Bell T B Tax Services Accountants Bridge House Hop Pocket Lane Paddock Wood Kent TN12 6DQ
Accountant	T B Tax Services Accountants Bridge House Hop Pocket Lane Paddock Wood Kent TN12 6DQ

Manor Gospel Trust

Report of the Trustees For the year ended 5 April 2016

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2016. The financial statements have been prepared in accordance with the accounting policies set out on page 12 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.

Manor Gospel Trust is constituted by a Deed of Trust dated 17 March 1992, amended by various Deeds and most recently by Deed of Variation dated 13 August 2014. The Trust was registered with the Charity Commission for England and Wales on 27 January 2015 under Charity Registration Number: 1160172.

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 2016 (2015: £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.

Organisational structure

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

Julian Hall is the Treasurer for the Trust.

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 and is closely connected with the Albacore Gospel Hall Trust.

Risk management

The Trustees have identified and are reviewing the major risks to which the charity is exposed and are working on establishing systems or procedures to manage and mitigate those risks.

Manor Gospel Trust

Report of the trustees (continued) For the year ended 5 April 2016

Objectives and activities

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 13 August 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 30 and 300 people normally attend these occasions. During the year the main gospel hall was closed for redevelopment.

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 free of charge by the Trust to such preachers. Many of them also preach the Christian gospel on the streets of Swanley, most weeks of the year.

In addition to street preaching, the trust also arranges public outreach events for the wider community at which free gospel literature is available as well as hot lunch and refreshments. This is available to anyone that wishes to attend and is advertised on the day.

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 regularly, 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.

Public benefit

The trustees of Manor Gospel 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.

Manor Gospel Trust

Report of the trustees (continued) For the year ended 5 April 2016

Objectives and activities

(continued)

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 Tim 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 Tim 4:2).
3. 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).
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. (Matt 7:12, Matt 22:39, Eph 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.

Achievement and performance

Charitable activities

The normal activities of the Trust were maintained throughout the year. The main gospel hall was closed during the year for redevelopment into a new gospel hall.

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

Manor Gospel Trust

Report of the trustees (continued) For the year ended 5 April 2016

Financial review

Financial position

In the year ended 5 April 2016 the Trust had a good surplus of incoming resources over resources expended. Total voluntary income received this year was £404054 compared to £294651 in the previous year.

During the year work commenced on the site of the existing Gospel Hall to construct a new Gospel Hall.

All funds held were unrestricted funds.

Reserves policy

The Trust's reserves consist of (1) land and buildings used as Gospel Halls and (2) cash intended to cover the costs of new buildings and refurbishments.

The trustees have agreed that the Trust should aim to develop and maintain unrestricted reserves at a minimum level which equates to 6 months' operating costs. This would enable the trust to continue its activities in the event of a sudden loss of funding.

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.

The trustees will review the minimum level of reserves every three months.

Free reserves at the year end were £457190

Investment Policy

Funds held by the Trust are to be held in a risk free and liquid form in reputable low-risk High Street banks.

The Trustees will seek to obtain the best rate of return consistent with risk aversion.

Plans for future periods

The Trust plans to continue all the current activities though the main Gospel Hall will be out of action.

During the year the Trust was working with Albacore Gospel Hall Trust, a separate charity with similar objectives, to fund the building of a new Hall in Bexley. Since 5 April 2016, the land was transferred from Albacore Gospel Hall Trust to Manor Gospel Trust.

Manor Gospel Trust

**Report of the trustees (continued)
For the year ended 5 April 2016**

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 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, 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 to 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.

On behalf of the board:

Anthony Hazell
Trustee

Date:

Manor Gospel Trust

Independent examiner's report to the trustees For the year ended 5 April 2016

I report on the accounts of the Trust for the year ended 5 April 2016, which are set out on pages 10-17.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 133(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of 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 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of the Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 ActHave not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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T B Tax Services

January 2017

Bridge House
Hop Pocket Lane
Paddock Wood
Kent
TN12 6DQ

Manor Gospel Trust

Statement of financial activities For the year ended 5 April 2016

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
Income and endowments from:					
Donations and legacies:					
		0	0	0	0
		71710	0	71710	250
		182175	0	182175	2425
		45543	0	45543	606
	4	3812	0	3812	7114
		90314	0	90314	272006
		0	0	0	0
Investments					
		0	0	0	0
Other – Interments					
		10500	0	10500	12250
Total		404054	0	404054	294651
Expenditure on:					
Charitable activities					
		12189	0	12189	22336
		8844	0	8844	4017
	4	0	0	0	0
Total	5	21033	0	21033	26353
Net income/(expenditure)		383021	0	383021	268298
Gains/(losses) on revaluation of fixed assets		0	0	0	0
Net movement in funds		383021	0	383021	268298
Reconciliation of funds					
Total funds brought forward		983864	0	983864	715566
Total funds carried forward		1366885	0	1366885	983864

The notes on pages 12 to 17 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.

Manor Gospel Trust

Balance sheet

As at 5 April 2016

	Notes	2016 £	2015 £
Fixed assets			
Intangible assets		667074	72006
Tangible fixed assets	6	909695	910882
		<u>1576769</u>	<u>982888</u>
Current assets			
Debtors:			
Prepayments and accrued income		46837	1294
Cash at bank and in hand		50516	1982
		<u></u>	<u></u>
Current liabilities			
Creditors: amounts falling due within one year:		0	0
Loans	7	135000	0
Accruals and deferred income		170537	600
Net current assets		<u>(208184)</u>	<u>2676</u>
Total assets less current liabilities		<u>1368585</u>	<u>985564</u>
Creditors: amounts falling due after more than one year:			
Loan		1700	1700
		<u></u>	<u></u>
Net assets		<u>1366885</u>	<u>983864</u>
Funds			
Unrestricted income fund		1366885	983864
Restricted funds		0	0
		<u></u>	<u></u>
Total charity funds	8	<u>1366885</u>	<u>983864</u>

The unaudited financial statements were approved and authorised for issue by the Trustee of Manor Gospel Trust on 2017 and signed on their behalf by

Anthony Hazell
Trustee

The notes on pages 12 to 17 form part of these financial statements

Manor Gospel Trust

Notes to the Financial Statements For the year ended 5 April 2016

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 as amended on 2 February 2016 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

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.

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 Manor Gospel 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

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 are stated at cost less depreciation. Freehold land and buildings are 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:

Fixtures and Fittings	25% reducing balance
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Manor Gospel Trust

Notes to the Financial Statements For the year ended 5 April 2016

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.

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 (2015: None).

3. Wages and salaries

There are no employees (2015: none).

4. Donated services

	2016	2015
	£	£
Incoming – Albacore Gospel Hall Trust	3812	7114
Outgoing	0	0

5. Expenditure

	Meeting rooms	Other charitable activities	2016	2015
	£	£	£	£
Direct costs:				
Insurance	1335	0	1335	0
Repairs & Maintenance	6260	0	6260	16809
Interment expenses	0	1613	1613	3033
Utilities	3407	0	3407	3945
Donations	0	2545	2545	288
Activity costs	0	0	0	0
Legal fees	0	2886	2886	96
Depreciation	1187	0	1187	1582
Governance costs	0	1800	1800	600
	12189	8844	21033	26353

Governance costs include £720 (2015: £600) in respect of independent examiner's fees.

Manor Gospel Trust

Notes to the Financial Statements
For the year ended 5 April 2016

6. Fixed assets

	Development costs	Freehold Property	Equipment	Total
	£	£	£	£
Cost				
B/f at 06/04/15	72006	906135	6329	984470
Additions	595068	0	0	595068
Disposals	0	0	0	0
At 5 April 2016	667074	906135	6329	1579538
Depreciation				
B/f at 06/04/15	0	0	1582	1582
Charge for the year	0	0	1187	1187
Impairment	0	0	0	0
Disposals	0	0	0	0
At 5 April 2016	0	0	2769	2769
Net book value				
At 5 April 2016	667074	906135	3560	1576769
At 5 April 2015	72006	906135	4747	982888

7. Loans due within one year

	2016	2015
	£	£
Private Loans	135000	0
TOTAL	135000	0

Manor Gospel Trust

Notes to the Financial Statements
For the year ended 5 April 2016

8. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	1576769	0	1576769
Current assets	97353	0	97353
Current liabilities	(305537)	0	(305537)
Loans	(1700)	0	(1700)
Total funds	1366885	0	1366885

9. Movement in funds

9.1 Current year

	Balance at 6 April 2015 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2016 £
Restricted funds	0	0	0	0	0
Unrestricted funds	983864	404054	(21033)	0	1366885
Total funds	983864	404054	(21033)	0	1366885

9.2 Prior year

	Balance at 6 April 2014 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2015 £
Restricted funds	0	0	0	0	0
Unrestricted funds	715566	294651	(26353)	0	983864
Total funds	715566	294651	(26353)	0	983864

Manor Gospel Trust

Notes to the Financial Statements For the year ended 5 April 2016

10. Transactions with related parties

During the year donations totalling £46280 were made to the Trust from trustees, and businesses controlled by them.

11. Full comparison of Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total funds 2015 £
Income and endowments from:			
Donations and legacies:			
Collections	0	0	0
Contributions from the congregation	250	0	250
Gift Aid donations	2425	0	2425
Income tax refunds	606	0	606
Intangible income	7114	0	7114
Grants from other trusts	272006	0	272006
Legacies	0	0	0
Investments			
Bank interest	0	0	0
Other – Interments	12250	0	12250
Total	294651	0	294651
Expenditure on:			
Charitable activities			
Running meeting rooms	22336	0	22336
Other charitable activities	4017	0	4017
Cost of donated services	0	0	0
Total	26353	0	26353
Net income/(expenditure)	268298	0	268298
Gains/(losses) on revaluation of fixed assets	0	0	0
Net movement in funds	268298	0	268298
Reconciliation of funds			
Total funds brought forward	715566	0	715566
Total funds carried forward	983864	0	983864

Manor Gospel Trust

Notes to the Financial Statements For the year ended 5 April 2016

12. Volunteers

Manor Gospel 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. Transition to FRS102

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102 the restatement of comparative items was required. No restatements were required.

14. Post balance sheet events

Albacore Gospel Hall Trust and Manor Gospel Trust are two separate charities that have come together to fund the building of a new Hall in Bexley.

Albacore Gospel Hall Trust purchased an option on a piece of land adjoining a plot owned by Manor Gospel Trust, known as "Leydenhatch". This option was exercised in October 2015.

Since 5 April 2016, the land has been transferred from Albacore Gospel Hall Trust to Manor Gospel Trust. At 5 April 2016 the land value of £2.89m was included within fixed assets on the Albacore Gospel Hall Trust balance sheet.