

Charity Registration No. 1063215

**THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

**THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr M Steedman Mr N J Taylor (Chair) Mr K Diffey Mr V Steedman Mr R V Dible
Treasurer	Mr I R Steedman
Charity number	1063215
Principal address	34 Queen Alexandra Road Salisbury Wiltshire SP2 9LN
Independent examiner	Moore (South) LLP 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury Wiltshire SP1 2TJ
Bankers	Barclays Bank Plc 2/6 High Street Salisbury SP1 2YH
Solicitors	Wace Morgan & Tomleys Solicitors 31 Market Street Newtown POWYS SY16 2PG

THE MILL ROAD TRUST 1982 SALISBURY GOSPEL HALL TRUST CONTENTS

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THE MILL ROAD TRUST 1982 SALISBURY GOSPEL HALL TRUST TRUSTEES' REPORT

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 9-16 and comply with the Trust Deed and applicable law.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

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 summarized in two schedules to the Trust Deed.

Main Activities

The Trust provides and maintains the Gospel Hall at Pembroke Road in Salisbury, 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.

Members of the congregation donated food to local foodbanks and homeless centres such as the Trussell Trust. The local charities are always grateful for the donation received and we will be continuing this activity into 2021/22 subject to Covid19 restrictions and social distancing measures.

The trustees have also established an Emergency Needs fund for the duration of the current 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.

Plans for Future Periods

From 18th March 2020, Salisbury Gospel Hall Trust ceased 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 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 MILL ROAD TRUST 1982 SALISBURY GOSPEL HALL TRUST TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

Spreading the Gospel Message

The Gospel halls are 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 donate to local foodbanks and charities which support the homeless. 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).

Meetings

Meetings held at the Gospel halls 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 30 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 halls and visitors are free to help themselves.

Public benefit

The trustees of Salisbury 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.

Funding

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

THE MILL ROAD TRUST 1982 SALISBURY GOSPEL HALL TRUST TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

Financial review

In the year ended 5 April 2021 the Trust had a modest surplus £51,852 (2020:£72,150) of incoming resources over resources expended. Total voluntary income received this year was £100,204 compared to £130,584 in the previous year.

Unrestricted Funds were £868,769 and Emergency Needs Funds were £6,890. Restricted Funds amounted to £409,574, and these are held for the provision of needed meeting halls for the Salisbury congregation.

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 accumulate restricted funds in view of the acquisition of a further local hall to accommodate the needs of an expanding congregation. Unrestricted funds are being held against repairs which will be required at the main gospel hall.

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 (net current assets less any Restricted Funds) at the year-end were £Nil.

Plans for future periods

From 18th March 2020 Salisbury Gospel Hall Trust ceased using the two Gospel Halls at Pembroke Road and Church Road 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 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.

Structure, governance and management

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

The Charity is an unincorporated trust constituted by a Deed of Trust dated 13th July 1982, most recently amended by a Deed of Variation dated 9th January 2015. The Trust was registered with the Charity Commission for England and Wales on 5th July 1997 under Charity Registration Number: 1063215

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M Steedman
Mr N J Taylor (Chair)
Mr K Diffey
Mr V Steedman
Mr R V Dible

None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2021 (2020: £nil).

The Trust operated two Gospel Halls during the year; and Trustees are chosen from among the regular congregation of the halls. 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.

**THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 5 APRIL 2021

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.

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 the Harnham Gospel Hall Trust with which it shares members of its congregation.

The trustees' report was approved by the Board of Trustees.



Mr M Steedman

Trustee

Dated: 19 January 2022

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 5 APRIL 2021

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.

**THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE MILL ROAD TRUST 1982**

I report to the trustees on my examination of the financial statements of The Mill Road Trust 1982 (the charity) for the year ended 5 April 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

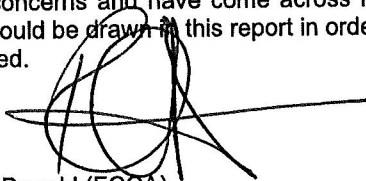
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.


Robert MacDonald (FCCA)
Moore (South) LLP

33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

Dated: 26th January 2022

**THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2021**

	Notes	Unrestricted funds General	Unrestricted funds Designated Fund	Restricted funds 2021	Total	Unrestricted funds general	Restricted funds 2020	Total
		2021	2021	2021	2021	2020	2020	2020
		£	£	£	£	£	£	£
Income from:								
Donations and legacies	3	36,009	15,940	48,255	100,204	55,831	74,753	130,584
Investments	4	-	-	-	-	31	-	31
Total income		36,009	15,940	48,255	100,204	55,862	74,753	130,615
Expenditure on:								
Charitable activities	5	39,302	9,050	-	48,352	58,465	-	58,465
Net (expenditure)/income for the year/ Net movement in funds		(3,293)	6,890	48,255	51,852	(2,603)	74,753	72,150
Net (expenditure)/income for the year/ Net movement in funds		(3,293)	6,890	48,255	51,852	(2,603)	74,753	72,150
Fund balances at 6 April 2020		872,062	-	361,319	1,233,381	874,665	286,566	1,161,231
Fund balances at 5 April 2021		868,769	6,890	409,574	1,285,233	872,062	361,319	1,233,381

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
BALANCE SHEET**

AS AT 5 APRIL 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	9		1,071,410		1,091,029
Current assets					
Debtors	10	11,618		8,287	
Cash at bank and in hand		203,041		385,055	
		<u>214,659</u>		<u>393,342</u>	
Creditors: amounts falling due within one year	12	<u>(836)</u>		<u>(990)</u>	
Net current assets			<u>213,823</u>		<u>392,352</u>
Total assets less current liabilities			<u>1,285,233</u>		<u>1,483,381</u>
Creditors: amounts falling due after more than one year	13		-		(250,000)
Net assets			<u><u>1,285,233</u></u>		<u><u>1,233,381</u></u>
Income funds					
Restricted funds			409,574		361,319
Unrestricted funds - general			875,659		872,062
			<u>1,285,233</u>		<u>1,233,381</u>

The financial statements were approved by the Trustees on 19 January 2022



Mr V Steedman
Trustee

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

Charity information

The Salisbury Gospel Hall Trust is constituted by a Deed of Trust dated 13th July 1982, amended by various Deeds and most recently by Deed of Variation dated 9th January 2015. The Trust was registered with the Charity Commission for England and Wales on 5th July 1997 under Charity Registration Number: 1063215

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity. Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy note(s).

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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, ABC 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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.

Restricted funds are held for the acquisition of further local meeting halls.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

(Continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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 Salisbury Gospel Hall trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, which includes the costs of all activities undertaken to further the purpose of the charity and their associated support costs.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance costs and governance costs which support the charity's programme of activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold land and buildings	2% straight line
Furniture, fixture and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

**THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021**

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021**

3 Donations and legacies	Unrestricted funds general		Unrestricted funds Designated Fund		Restricted funds		Total Unrestricted funds general		Restricted funds		Total	
	2021	2021	2021	2021	2021	2021	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	36,009	15,940	35,279	35,279	87,228	55,831	63,178	119,009	63,178	119,009	63,178	119,009
Gift Aid refunds	-	-	12,976	12,976	12,976	-	11,575	11,575	-	11,575	-	11,575
	<u>36,009</u>	<u>15,940</u>	<u>48,255</u>	<u>48,255</u>	<u>100,204</u>	<u>55,831</u>	<u>74,753</u>	<u>130,584</u>	<u>74,753</u>	<u>130,584</u>	<u>74,753</u>	<u>130,584</u>
Donations and gifts	-	-	35,279	35,279	35,279	-	63,178	63,178	-	63,178	-	63,178
Gift Aid Donations	36,009	-	-	-	36,009	55,831	-	55,831	-	55,831	-	55,831
Non Gift Aid Donations	-	15,940	-	-	15,940	-	-	-	-	-	-	-
Contributions from the congregation	36,009	15,940	35,279	35,279	87,228	55,831	63,178	119,009	63,178	119,009	63,178	119,009
	<u>36,009</u>	<u>15,940</u>	<u>35,279</u>	<u>35,279</u>	<u>87,228</u>	<u>55,831</u>	<u>63,178</u>	<u>119,009</u>	<u>63,178</u>	<u>119,009</u>	<u>63,178</u>	<u>119,009</u>

**THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021**

4 Investments

	Total	Unrestricted funds general
	2021	2020
	£	£
Interest receivable	-	31
	<u> </u>	<u> </u>

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

5 Charitable activities

	2021	2020
	£	£
Depreciation and impairment	19,619	20,566
Grants Paid	4,000	-
Bibles and Tracts	-	72
Cleaning	-	2,412
Washroom Supplies	-	1,456
Donated Services	2,485	4,803
Telephone	671	648
Electricity, Gas & Water	5,201	11,557
Gates & Fences	-	138
Insurance	1,797	1,529
Landscaping & Waste	2,394	6,498
Other Disbursements	35	675
Congregation Support	5,050	-
Repairs & Maintenance	3,683	3,429
Other charitable expenditure	52	295
	<u>44,987</u>	<u>54,078</u>
Share of governance costs (see note 6)	3,365	4,387
	<u>48,352</u>	<u>58,465</u>
	<u><u>48,352</u></u>	<u><u>58,465</u></u>
Analysis by fund		
Unrestricted funds - general	39,302	58,465
Unrestricted funds - Designated Fund	9,050	-
	<u>48,352</u>	<u>58,465</u>
	<u><u>48,352</u></u>	<u><u>58,465</u></u>
Donated services		
Ashley Road Trust	621	
Harnham Trust	1,571	
Other Donations	293	
Total	2,485	

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

6 Support costs	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Legal and professional	-	3,365	3,365	-	4,387	4,387
	-	3,365	3,365	-	4,387	4,387
Analysed between Charitable activities	-	3,365	3,365	-	4,387	4,387

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Total	-	-

Salisbury 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.

There were no employees whose annual remuneration was more than £60,000.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

9 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Furniture, fixture and fittings	Total
	£	£	£	£
Cost				
At 6 April 2020	824,724	600,250	5,239	1,430,213
At 5 April 2021	824,724	600,250	5,239	1,430,213
Depreciation and impairment				
At 6 April 2020	13,058	324,135	1,991	339,184
Depreciation charged in the year	7,509	12,005	105	19,619
At 5 April 2021	20,567	336,140	2,096	358,803
Carrying amount				
At 5 April 2021	804,157	264,110	3,143	1,071,410
At 5 April 2020	811,666	276,115	3,248	1,091,029

Salisbury Gospel Hall Trust owns and operates 2 Freehold properties; The City hall at Pembroke road, Salisbury registered title WT112444 and the Church Road hall at Laverstock, Salisbury registered title WT305020.

10 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	8,807	6,358
Prepayments and accrued income	2,811	1,929
	11,618	8,287

11 Loans and overdrafts

	2021	2020
	£	£
Other loans	-	250,000
Payable after one year	-	250,000

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

11 Loans and overdrafts

(Continued)

In June 2017 Mark, Kevin, Benjamin and Adrian Diffey provided an unsecured loan to The Salisbury Gospel Hall Trust for the amount of £250,000. This loan does not bear any interest. This loan was repaid during this financial year.

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	836	990
	<u>836</u>	<u>990</u>

13 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Borrowings	-	250,000
	<u>-</u>	<u>250,000</u>

14 Analysis of net assets between funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Fund balances at 5 April 2021 are represented by:						
Tangible assets	1,071,410	-	1,071,410	1,091,029	-	1,091,029
Current assets/ (liabilities)	(195,751)	409,574	213,823	31,033	361,319	392,352
Long term liabilities	-	-	-	(250,000)	-	(250,000)
	<u>875,659</u>	<u>409,574</u>	<u>1,285,233</u>	<u>872,062</u>	<u>361,319</u>	<u>1,233,381</u>

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FOR THE YEAR ENDED 5 APRIL 2021

15 Funds

	Balance at 6 April 2020 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 5 April 2021 £
Restricted fund	361,319	48,255			409,574
Total restricted funds	361,319	48,255	-	-	409,574
Unrestricted funds					
General funds	872,062	36,009	(39,302)		868,769
Designated funds	-	15,940	(9,050)		6,890
Total funds	1,233,381	100,204	(48,352)	-	1,285,233

Comparative information in respect of the preceding period is as follows:

	Balance at 6 April 2019 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 5 April 2020 £
Restricted fund	286,566	74,753			361,319
Total restricted funds	286,566	74,753	-	-	361,319
Unrestricted funds					
General funds	874,665	55,862	(58,465)		872,062
	874,665	55,862	(58,465)	-	872,062
Total funds	1,161,231	130,615	(58,465)	-	1,233,381

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

16 Related party transactions

In June 2017 Mark, Benjamin, Kevin and Adrian Diffey provided an unsecured loan to The Salisbury Gospel Hall Trust for the amount of £250,000. This loan does not bear any interest. This loan was repaid during the financial year ended 5th April 2021.

During the year the Trust received donations totalling £11,787 (2020: £30,530) from the Trustees and relatives of the Trustees.

During the year the Trust spent £Nil (2020: £2,112) with Millway Builders of which Nelson Taylor is a director and £Nil (2020: £200) with Strukta of which Kevin Diffey is a Director.

During the year the Trust paid £Nil (2020: £2,139) to A-M Morrish the sister of Nelson Taylor for cleaning the main hall.

During the year the trust reimbursed Amy Taylor £450 (2020: £Nil) for gift vouchers which were donated to the community for support during Covid-19.

During the year the trust reimbursed Jake Taylor £900 (2020: £Nil) for gift vouchers which were donated to the community for support during Covid-19.