

Charity registration number 1063215

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

**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	Watson Solicitors Mercury House Shrewsbury Business Park Shrewsbury SY2 6LG

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

FOR THE YEAR ENDED 5 APRIL 2022

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 9-11 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 2022/23.

During the financial year the trustees concluded that the Gospel hall at Church Road should be donated to the Chelmsford Gospel Hall Trust for Nil Consideration pursuant to the power contained in clause 2.2(o) of the Trust Deed, as they considered it would be in the best interest of the congregation if the management and administration of gospel halls was consolidated.

Plans for Future Periods

The trustees are planning to replace the air conditioning units and install a new automatic sliding entrance gate. Due to subsidence around the carpark area in front of the hall, the insurance company are arranging for builders to carry out repairs to ensure the continued safe operation of the hall.

It is also planned to buy some land and build an additional meeting hall near Old Sarum just outside Salisbury during 2023.

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.

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).

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

FOR THE YEAR ENDED 5 APRIL 2022

- 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.

Financial review

In the year ended 5 April 2022 the Trust made a deficit of £(359,736) (2021:£51,852). Total voluntary income received this year was £103,584 compared to £100,204 in the previous year.

Unrestricted Funds were £444,449 (2021: £868,769) and Designated Funds were £6,890 (2021: £6,890). Restricted Funds amounted to £474,158 (2021: £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.

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

FOR THE YEAR ENDED 5 APRIL 2022

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 2022 (2021: £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.

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

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



Mr N J Taylor (Chair)

Trustee

Dated: 17th JANUARY 2023

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 5 APRIL 2022

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 2022.

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

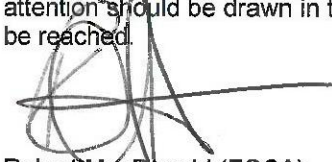
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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 2019.

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: 18th January 2023

**THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 5 APRIL 2022

	Notes	Unrestricted funds General	Unrestricted funds Designated Fund	Restricted funds	Total	Unrestricted funds general	Unrestricted funds Designated Fund	Restricted funds	Total
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	2	39,000	-	64,584	103,584	36,009	15,940	48,255	100,204
Expenditure on:									
Charitable activities	3	463,320	-	-	463,320	39,302	9,050	-	48,352
Net (expenditure)/income for the year/ Net movement in funds		(424,320)	-	64,584	(359,736)	(3,293)	6,890	48,255	51,852
Net (expenditure)/income for the year/ Net movement in funds		(424,320)	-	64,584	(359,736)	(3,293)	6,890	48,255	51,852
Fund balances at 6 April 2021		868,769	6,890	409,574	1,285,233	872,062	-	361,319	1,233,381
Fund balances at 5 April 2022		444,449	6,890	474,158	925,497	868,769	6,890	409,574	1,285,233

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 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	7		648,699		1,071,410
Current assets					
Debtors	8	10,298		11,618	
Cash at bank and in hand		269,576		203,041	
		279,874		214,659	
Creditors: amounts falling due within one year	9	(3,076)		(836)	
Net current assets			276,798		213,823
Total assets less current liabilities			925,497		1,285,233
Income funds					
Restricted funds			474,158		409,574
Unrestricted funds - general			451,339		868,769
			925,497		1,285,233

The financial statements were approved by the Trustees on


.....
Mr M Steedman
Trustee

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

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 2019). 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. 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 aquisition of further local meeting halls.

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

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.

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

(Continued)

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.

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.

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

(Continued)

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 2022**

2 Donations and legacies	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Unrestricted funds Designated Fund	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £	2021 £
Donations and gifts	39,000	55,666	94,666	36,009	15,940	35,279	87,228
Gift Aid refunds	-	8,918	8,918	-	-	12,976	12,976
Donations and gifts							
Gift Aid Donations	-	35,669	35,669	-	-	35,279	35,279
Non Gift Aid Donations	-	19,997	19,997	36,009	-	-	36,009
Contributions from the congregation	39,000	-	39,000	-	15,940	-	15,940
	39,000	55,666	94,666	36,009	15,940	35,279	87,228

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

3 Charitable activities

	2022 £	2021 £
Depreciation and impairment	243,574	19,619
Grants paid	-	4,000
Donation of Gospel Hall premises	180,000	-
Donated Services	17,147	2,485
Telephone	653	671
Electricity, Gas & Water	4,848	5,201
Insurance	1,757	1,797
Landscaping & Waste	2,466	2,394
Other Disbursements	35	35
Congregation Support	-	5,050
Repairs & Maintenance	7,161	3,683
Other charitable expenditure	99	52
	<u>457,740</u>	<u>44,987</u>
Share of governance costs (see note 4)	5,580	3,365
	<u>463,320</u>	<u>48,352</u>
Analysis by fund		
Unrestricted funds - general	463,320	39,302
Unrestricted funds - Designated Fund	-	9,050
	<u>463,320</u>	<u>48,352</u>

Donated services

Ashley Road Gospel hall Trust	6,288
Harnham Gospel hall Trust	2,571
Chelmhall Gospel hall Trust	7,895
Other Donations	393
Total	17,147

4 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Legal and professional	-	5,580	5,580	3,365
	<u>-</u>	<u>5,580</u>	<u>5,580</u>	<u>3,365</u>
Analysed between				
Charitable activities	-	5,580	5,580	3,365
	<u>-</u>	<u>5,580</u>	<u>5,580</u>	<u>3,365</u>

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

5 Trustees

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

6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 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.

7 Tangible fixed assets

	Freehold land and buildings £	Leasehold land and buildings £	Furniture, fixture and fittings £	Total £
Cost				
At 6 April 2021	824,724	600,250	5,239	1,430,213
Additions	-	-	864	864
Disposals	(409,044)	-	(4,114)	(413,158)
At 5 April 2022	415,680	600,250	1,989	1,017,919
Depreciation and impairment				
At 6 April 2021	20,567	336,140	2,096	358,803
Depreciation charged in the year	5,564	12,005	398	17,967
Eliminated in respect of disposals	(5,823)	-	(1,727)	(7,550)
At 5 April 2022	20,308	348,145	767	369,220
Carrying amount				
At 5 April 2022	395,372	252,105	1,222	648,699
At 5 April 2021	804,157	264,110	3,143	1,071,410

Salisbury Gospel Hall Trust owns and operates two Freehold properties; The City hall at Pembroke Road, Salisbury registered title WT112444 and the Church Road hall at Laverstock, Salisbury registered title WT305020. During the year, the Church Road hall was donated to Chelmsford Gospel Hall Trust at market value.

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

8 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	8,918	8,807
Prepayments and accrued income	1,380	2,811
	<u>10,298</u>	<u>11,618</u>
9 Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals and deferred income	3,076	836
	<u>3,076</u>	<u>836</u>

**THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022**

10 Analysis of net assets between funds	Unrestricted Funds 2022	Designated Fund 2022	Restricted Funds 2022	Total 2022	Unrestricted Funds 2021	Designated Fund 2021	Restricted Funds 2021	Total 2021
	£	£	£	£	£	£	£	£
Fund balances at 5 April 2022 are represented by:								
Tangible assets	648,699	-	-	648,699	1,071,410	-	-	1,071,410
Current assets/(liabilities)	(204,250)	6,890	474,158	276,798	(202,641)	6,890	409,574	213,823
	444,449	6,890	474,158	925,497	868,769	6,890	409,574	1,285,233

THE MILL ROAD TRUST 1982
SALISBURY GOSPEL HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

11 Funds

	Balance at 6 April 2021 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 5 April 2022 £
Restricted fund	409,574	64,584			474,158
Total restricted funds	409,574	64,584	-	-	474,158
Unrestricted funds					
General funds	868,769	39,000	(463,320)		444,449
Designated funds	6,890				6,890
Total funds	1,285,233	103,584	(463,320)	-	925,497

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

	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
	872,062	51,949	(48,352)	-	875,659
Total funds	1,233,381	100,204	(48,352)	-	1,285,233

12 Related party transactions

During the financial year, aggregated donations of £16,052 (2021 £11,787) were received from related parties. The trust made reimbursements to related parties totalling £Nil (2021: £1,350) for the purchase of gift cards. Aggregated payments were made to related parties totalling £536 (2021: Nil) for maintenance works and other trust expenses.