

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's Memorandum, the Companies Act 2006 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 2015)"

Objectives and activities

The objectives of the Myrtlefield Trust, as stated in the Myrtlefield Trust Memorandum of Association, are:

1) *The propagation and dissemination, in all parts of the world, of the truths and doctrines of the Christian Faith.*

2) *The furtherance and encouragement, in the United Kingdom and the Republic of Ireland and abroad, of Christian teaching and education and advancement of the Christian Faith.*

Specifically, the Trust focuses on the truths and doctrines of the Christian Faith as explained and expounded in the archive of books, writings, audio and video recordings authored by the late Prof David Gooding, and in some cases co-authored with Prof John Lennox (known as the Myrtlefield Archive). Most of the resources in the Archive are in English, but it also contains an increasing number of translations of selected English books from the Archive into other languages.

In pursuit of these objectives, the Trustees have undertaken the following three main activities.

1) Propagation and dissemination of Myrtlefield Trust books

The Myrtlefield Trust undertakes the publishing of the Myrtlefield Archive, in two main ways:

(i) The printing and distribution of selected books from the Archive in various parts of the world. The Trust uses a range of publication and distribution models, including direct printing and delivery by Myrtlefield Trust, joint funding with other Trusts, and partnerships with third party publishing houses.

(ii) Increasingly, publication is online, via the two websites. In some cases, we make use of direct to customer services of major print-on-demand providers.

2) Transcription of Myrtlefield Trust books

The Trust manages the translation of selected books from the Myrtlefield Archive into other languages. This is in keeping particularly with Objective 1 above: *the propagation and dissemination, in all parts of the world, of the truths and doctrines of the Christian Faith.* We aim to make these Translated Resources available in languages where we see a clear need and there exists a desire from readers in that language.

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3) Development of additional resources from the Myrtlefield Archive

Much of the Myrtlefield Archive is in the form of audio and video recordings of teaching on the Christian Faith by David Gooding, in English, and transcripts of the same. The Myrtlefield Trust has begun work to see this material converted into books of David Gooding's teaching targeted at three audiences: beginner, intermediate and advanced, with books of corresponding length. One volume has been published, and another two are being compiled and edited. Additionally, a project was begun to prepare for book publication David Gooding's correspondence related to questions posed to him in regard to the Bible. Also, a further volume of daily thoughts drawn from his written and spoken teaching is being compiled and edited.

All of these aspects of the work are in keeping particularly with Objective 2 above: *the furtherance and encouragement, in the United Kingdom and the Republic of Ireland and abroad, of Christian teaching and education and advancement of the Christian Faith.*

The Myrtlefield Trust operates two websites that make available the online publications from the Myrtlefield Archive:

www.myrtlefieldhouse.com This high bandwidth website has continued to reach new and existing audiences across the globe. It makes available a major part of the books, transcripts and audio recordings from the Myrtlefield Archive. Online resources are made available free of charge and traditional print books can be purchased through partner distributors and independent bookshops.

mh316.com The design of what was formerly keybibleconcepts.org is intended to serve those who have access only to a low bandwidth internet connection. Currently, it is also the site through which we distribute books in translation.

Together, the two websites are intended to make available a significant portion of the resources from the Myrtlefield Archive, including: books (in various machine-readable formats, and in various languages), transcripts, and audio and video recordings.

Website development, including occasional redesigns and re-hosting, is an ongoing process. The Trust has sought to develop in-house web design capability to deliver the material via its websites in a more cost effective manner while allowing for greater flexibility to accommodate new resources.

This activity contributes to both *Objectives 1 and 2* above.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

1) Propagation and dissemination of Myrtlefield Trust books in English

During 2021, the Myrtlefield Trust undertook the printing and/or distribution (whether directly or through print-licencing) of selected books in the Myrtlefield archive in:

- Africa
- South, Central and North America
- Asia
- Middle East
- Australia/Oceania
- Europe

In English we have to date added over 250 of 500 entries to the online archive of David Gooding's answers to Bible-related questions that he received over many years of correspondence, and also in Q&A sessions. They can be read online or downloaded freely. More continue to be released periodically.

Editing work is ongoing on three large, published volumes: a collection of David Gooding's correspondence, a daily devotional compiled from the Myrtlefield Archive, and single volume containing all that he taught on John's Gospel.

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2) Translation of Myrtlefield Trust books

In 2022 we have published one further book in Spanish and editing work has been completed on a further seven books, four of which are nearing publication. Additionally, four books have been translated into Chinese, with contracts in place for work on four further books.

Two books have now been edited in Russian, one of which has also been proofread and is nearing publication. A series of six books has been translated into Arabic, with contracts also in place for four more.

Two books have also been published in French with the involvement of a French publisher.

3) Development of additional resources from the Myrtlefield Archive

Throughout the year, both websites continued to be updated with new material, and resources from both were accessed worldwide.

By December 2022, a total of 741 transcripts were available. Work continues to edit additional transcripts on an as-needed basis.

Report on Public Benefit

(a) Benefit

A measure of the extent of the benefit received through the activities of the Myrtlefield Trust is the number of people who have received the teaching contained in the Myrtlefield Archive concerning the truths and doctrines of the Christian Faith propagated and disseminated by the Myrtlefield Trust, as stated in the Myrtlefield Trust Memorandum of Association.

This extent can largely be measured by the number of (printed) books distributed, and by the number of accesses to the digital material available on the two websites.

In 2022, 30,777 books were distributed either through sale or free, and 21,004 free audio files were downloaded from around the world.

Our main website, myrtlefieldhouse.com, had 21,724 visitors, with 154,043 page views. The site mh316.com had 4,260 visitors with 11,133 page views.

We can now tell the *total* length of time people spent while using our resources online:

- Books: 5,747 minutes (96 hours)
- Sermons: 138,508 minutes (2,308 hours)
- David Gooding Answers: 73,065 minutes (1,217 hours)
- Videos: 560,166 minutes (9,336 hours)

The fact that the material is beneficial, rather than harmful, is based on other qualitative data, including the fact that a number of training colleges around the world have requested (and received) the material and are using it in their education programmes.

(b) Public

The reported distribution of books to many countries, and the fact that the online Myrtlefield Archive is available globally and freely via the two websites, is evidence that the benefit is public.

Printed copies of some of the books are available for sale via both online and traditional retailers. All royalties resulting from these sales are fed back into the Myrtlefield Trust to further its activities, rather than providing private benefit to any of the Trustees.

Financial review

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It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Trust is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Arthur P Williamson

Daniel Crookes

Kok Onn Lee

John C Lennox

(Resigned 13 February 2023)

Michael W Middleton

(Resigned 10 March 2022)

Mr J Johnston

(Appointed 24 July 2023)

Mr D J Watson

(Appointed 13 February 2023)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees are appointed by the Board of Trustees and serve for an indefinite period, health permitting. Those Trustees who were serving at the end of the year are listed on page 1.

The Trustees meet twice per year.

No Trustee is remunerated for their services as a Trustee, but they are reimbursed for authorised payments they make in expediting the work of the Trust.

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Statement of Trustees' responsibilities

The Trustees, who are also the directors of The Myrtlefield Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 Trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that IDS Chartered Accountants LLP be reappointed as auditor of the company will be put at a General Meeting.

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



Daniel Crookes

Dated: 14 September 2023