

Sussex Vale Gospel Hall Trust

Registered Charity 1157889



Report of the Trustees and Unaudited Financial Statements

For the Year ended 31 December 2021

Sussex Vale Gospel Hall Trust

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Sussex Vale Gospel Hall Trust

Report of the trustees (continued) For the year ended 31 December 2021

Charity name	Sussex Vale Gospel Hall Trust
Registered charity number	1157889
Trustees	Mr B Cowley Mr S Gould Mr P Holding (chair) Mr D McMullan
Treasurer	Mr D McMullan
Principal address	Brethren's Gospel Hall London Road Albourne Hassocks West Sussex BN6 9BL
Independent examiner	Mr Keith Bellenie FCCA Keith Bellenie & Co Ltd, Chartered Certified Accountants, 3 Cecilian Court, Cecilian Avenue, Worthing, BN14 8AP
Bankers	Santander UK plc Business Banking 301 St Vincent Street Glasgow G2 5NT
Solicitors	Wace Morgan Tomleys 31 Market Street Newtown Powys SY16 2PG

Sussex Vale Gospel Hall Trust

Report of the trustees (continued) For the year ended 31 December 2021

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2021. 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 an unincorporated trust constituted by a Deed of Trust dated 21 April 1982, most recently amended by Deed of Variation dated 28 February 2014. The Trust was registered with the Charity Commission for England and Wales on 16 July 2014 under Charity Registration Number: 1157889

Recruitment and appointment of new trustees

The names of the Trustees who 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 31 December 2021 (2020: £nil).

The Trust operates two Gospel Halls 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.

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. This also enables the geographical outreach of the Trust to be extended.

Sussex Vale Gospel Hall Trust (SVGHT) owns and administers the main Gospel Hall for the district which is situated on London Road, Albourne, Hassocks, BN6 9BL. It also owns a local hall at London Road, Hickstead, Haywards Heath.

SVGHT works closely with Fairfield Gospel Hall Trust (FGHT) and Mid Sussex Gospel Hall Trust (MSGHT) (formerly Worthing & Lancing Gospel Hall Trust) which have similar aims and objectives, and each maintains smaller premises in Burgess Hill. The congregations combine and intermingle at some events in the weekly calendar.

During the year SVGHT has supported FGHT and MSGHT by way of grants to cover the running expenditure of the halls.

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.

Objectives and activities

Objectives and aims

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 summarised in two schedules to the Trust Deed.

Public benefit

The Trustees 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.

Main activities and achievements

The Trust provides and maintains gospel halls 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.

As mentioned below, the normal activities of the Trust have been hindered this year but members of the congregation maintain contact to promote their faith and participate in such outreach as is relevant and permitted by government regulation from time to time.

The trustees continued to provide limited financial assistance 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.

Plans for Future Periods

With the commencement of lockdown restrictions in the UK the trust ceased using the gospel halls it operates. During the period restrictions were eased sufficiently to allow the congregation to use the halls for the Lord's Supper (Communion). The use of the halls was conducted in a manner which always complied with the government guidance and the trust intends to continue using the halls when it is 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.

Meetings

Meetings normally 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 40 and 450 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, gospel tracts and an extensive range of other Christian reading material are on display at the main hall and are available free of charge to interested persons.

Spreading the Gospel message and the life of a Christian

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, the trust also supports members of the congregation who operate a programme of providing food packs and gospel literature to homeless and needy persons through local charities or homeless societies. Members of the congregation also assist with the charitable work of Rapid Relief Team (a registered charity operated by members of the Brethren community).

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).

Report of the trustees (continued)
For the year ended 31 December 2021

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

Financial position

In the year ended 31 December 2021, the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £112,151 compared to £121,575 in the previous year.

The generosity of the congregation has allowed the Trust to accumulate reserves which are being held (funds are unrestricted) to provide an additional gospel hall in the area for a local congregation. Planning permission has been granted on the site owned by the trust at Warninglid, Haywards Heath for the construction of a place of worship and discharge of planning conditions is being pursued. Unfortunately, due to the Covid pandemic this project is being delayed but will be resumed when appropriate.

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 paid employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining sufficient reserves to cover day-to-day expenditure and any other needs which may arise. 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 at the year-end were £288,253.

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 require 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

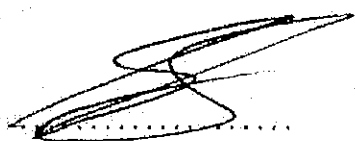
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Sussex Vale Gospel Hall Trust

Report of the trustees (continued) For the year ended 31 December 2021

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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. All transactions have been reviewed and approved by two trustees.

On behalf of the Board:

A handwritten signature in black ink, appearing to be 'Simon Gould', written over a dotted line.

Simon Gould

Trustee

Date: 6th September 2022

**Independent examiner's report to the trustees
For the year ended 31 December 2021**

I report to the trustees on my examination of the accounts of Sussex Vale Gospel Hall Trust for the year ended 31 December 2021.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

BASIS OF THE 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 the 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 statements below.

INDEPENDENT EXAMINER'S STATEMENT

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act;
or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
12th September 2022

Keith Bellenie FCCA
Independent Examiner

Sussex Vale Gospel Hall Trust

Statement of financial activities For the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:					
Donations & legacies		112,151		112,151	121,575
Other income		3		3	3
Investments					
Bank interest		18		18	214
Other					
Profit on sale of assets				-	-
Total	6	112,172	-	112,172	121,792
Expenditure on:					
Charitable activities:					
Premises costs		59,453		59,453	53,016
Other		3,062		3,062	3,219
Congregation support		7,050		7,050	12,675
Cost of donated services	4	8,495		8,495	3,324
Total	5	78,060	-	78,060	72,234
Net Income/(expenditure)		34,112	-	34,112	49,558
Gains/(losses) on revaluation of fixed assets					
Net movement in funds		34,112	-	34,112	49,558
Reconciliation of funds					
Total funds brought forward		2,531,470		2,531,470	2,481,912
Total funds carried forward		2,565,582		2,565,582	2,531,470

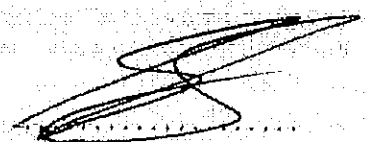
The notes on pages 12 to 16 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Sussex Vale Gospel Hall Trust

Balance sheet
As at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	7	<u>2,277,329</u>	<u>2,316,235</u>
Current assets			
Debtors	8	11,753	9,195
Cash at bank and in hand		<u>282,821</u>	<u>214,150</u>
Total current assets		294,574	223,345
Current liabilities			
Creditors due within one year	8	6,321	8,110
Net current assets		<u>288,253</u>	<u>215,235</u>
Total assets less current liabilities		2,565,582	2,531,470
Liabilities			
Creditors due after more than one year			
Net assets		<u>2,565,582</u>	<u>2,531,470</u>
Funds			
Unrestricted		2,565,582	2,531,470
Restricted			
Total funds	9	<u>2,565,582</u>	<u>2,531,470</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Sussex Vale Gospel Hall Trust on 6th September 2022 and signed on their behalf by:



Simon Gould

Trustee

The notes on pages 12 to 16 form part of these financial statements

Notes to the financial statements
For the year ended 31 December 2021

1. Accounting policies

1.1 Basis of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The functional currency of the charity is sterling (£).

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. Gift aid is added to the value of the donation to which it relates.

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 Sussex Vale 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.

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

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. 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 (costing more than £1,000) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	2% straight line
Fixtures and Fittings	15% reducing balance

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.

Notes to the financial statements
For the year ended 31 December 2021

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.

The trust does not have any restricted funds.

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts.

1.9 Going concern

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, Sussex Vale GHT ceased using the gospel halls which it operates due to the global COVID-19 pandemic and the general lockdown imposed by the government. The halls were used again for a limited period and in a limited way in 2021 before ceasing again due to risks of Covid-19. 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 and look forward to normalising operations in due course.

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 (2020: None).

3. Wages and salaries

There are no paid employees (2020: none).

4. Donated services

No donated services received

<i>Donated to:</i>	2021	2020
	£	£
Fairfield Gospel Hall Trust	821	579
Mid Sussex Gospel Hall Trust	7,674	2,745
	8,495	3,324

Sussex Vale Gospel Hall Trust

Notes to the financial statements For the year ended 31 December 2021

5. Resources expended

	2021 £	2020 £
Charitable activities		
Premises expenses		
Repairs & maintenance	9,131	273
Health & safety, security	1,166	887
Consumables		196
Utilities	6,881	7,923
Insurance	2,169	1,852
Depreciation	40,106	40,307
Rates & taxes		1,578
Congregation Support	7,050	12,675
Events & outreach		72
Donated services	8,495	3,324
Administration	57	142
Governance	<u>3,005</u>	<u>3,005</u>
Total	<u><u>78,060</u></u>	<u><u>72,234</u></u>

Governance costs include £780 (2020: £780) in respect of independent examiner's fees.

6. Analysis of income

	2021 £	2020 £
Donations gift aidable	36,905	28,807
Donations not gift aidable	22,700	34,573
Payroll giving	9,045	10,691
Allocated from congregation	34,275	40,187
Tax refund for gift aid	9,226	7,317
Legacies		
Bank interest	18	214
Other	<u>3</u>	<u>3</u>
	<u><u>112,172</u></u>	<u><u>121,792</u></u>

Notes to the financial statements
For the year ended 31 December 2021

7. Tangible fixed assets

	Freehold Property and Refurbishment £	Furniture, fixtures and fittings £	Total £
Cost			
B/f 1 January 2021	3,066,901	34,206	3,101,107
Additions	1,200		1,200
(Disposals)			-
At 31 December 2021	<u>3,068,101</u>	<u>34,206</u>	<u>3,102,307</u>
Depreciation			
B/f 1 January 2021	758,251	26,621	784,872
Charge for the year	38,969	1,137	40,106
Impairment			
Disposals			
At 31 December 2021	<u>797,220</u>	<u>27,758</u>	<u>824,978</u>
Net book value			
At 31 December 2021	<u>2,270,881</u>	<u>6,448</u>	<u>2,277,329</u>
At 31 December 2020	<u>2,308,650</u>	<u>7,585</u>	<u>2,316,235</u>

Property Details:

Land Registry titles of the above property held are WSX328733, WSX396242 and WSX398079
 WSX328733 contains a restrictive covenant for use only as community meeting hall within Use Class D1 which may impact on the carrying value in the accounts. Trustees' land valuation £650,000.
 No depreciation is being charged on land WSX398079 pending future development.

8. Debtors and creditors**8.1 Debtors and prepayments**

	2021 £	2020 £
Gift Aid due	9,226	7,202
Insurance refund due	0	54
Prepayments	2,527	1,939
Total debtors	<u>11,753</u>	<u>9,195</u>

8.2 Creditors and accruals

	2021 £	2020 £
Other creditors	4,941	6,730
Accruals and deferred income	1,380	1,380
Total creditors	<u>6,321</u>	<u>8,110</u>

Sussex Vale Gospel Hall Trust

Notes to the financial statements For the year ended 31 December 2021

9. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
9.1 Current year 2021			
Tangible fixed assets	2,277,329		2,277,329
Current assets	294,574		294,574
Liabilities	(6,321)		(6,321)
Total funds	<u>2,565,582</u>		<u>2,565,582</u>
9.2 Prior year 2020			
Tangible fixed assets	2,316,235		2,316,235
Current assets	223,345		223,345
Liabilities	(8,110)		(8,110)
Total funds	<u>2,531,470</u>		<u>2,531,470</u>

10. Movement in funds

	Balance 1 January £	Incoming resources £	Resources expended £	Realised/ unrealised gains/loss £	Balance 31 December £
10.1 Current year 2021					
Restricted funds	-				-
Unrestricted funds	2,531,470	112,172	(78,060)		2,565,582
Total funds	<u>2,531,470</u>	<u>112,172</u>	<u>(78,060)</u>	<u>-</u>	<u>2,565,582</u>
10.2 Prior year 2020					
Restricted funds					-
Unrestricted funds	2,481,912	121,792	(72,234)		2,531,470
Total funds	<u>2,481,912</u>	<u>121,792</u>	<u>(72,234)</u>	<u>-</u>	<u>2,531,470</u>

11. Transactions with related parties

The related-party transactions in the period that require disclosure are donations of £30,765 (2020; n/a)

12. Volunteers

Sussex Vale 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.