

# **Sussex Vale Gospel Hall Trust**

**Registered Charity 1157889**



## **Report of the Trustees and Unaudited Financial Statements**

**For the Year ended 31 December 2022**

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## Sussex Vale Gospel Hall Trust

### Report of the trustees (continued) For the year ended 31 December 2022

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<b>Charity name</b>	Sussex Vale Gospel Hall Trust
<b>Registered charity number</b>	1157889
<b>Trustees</b>	Mr B Cowley Mr S Gould Mr P Holding (chair) Mr D McMullan
<b>Treasurer</b>	Mr D McMullan
<b>Principal address</b>	Brethren's Gospel Hall London Road Albourne Hassocks West Sussex BN6 9BL
<b>Independent examiner</b>	Mr Keith Bellenie FCCA  Keith Bellenie & Co Ltd, Chartered Certified Accountants, 3 Cecilian Court, Cecilian Avenue, Worthing, BN14 8AP
<b>Bankers</b>	Santander UK plc Business Banking 301 St Vincent Street Glasgow G2 5NT
<b>Solicitors</b>	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 2022**

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The Trustees present their report together with the financial statements of the Charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 12 - 13 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 2022 (2021: £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 similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The trust maintains particular links with Mid Sussex Gospel Hall Trust with which it shares members of its congregation.

##### **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.

**Report of the trustees (continued)**  
**For the year ended 31 December 2022**

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**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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

As mentioned below, the normal activities of the Trust have been hindered during Covid restrictions 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 trust has provided Covid testing facilities to members of the congregation to assist with safe assembly.

The trustees have continued to provide limited financial assistance to households who experienced a 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 but this was phased out during the period.

In March 2022 there was an incident where a UK Power Networks transformer exploded spreading fire onto trust property which resulted in an insurance claim. Criminal activity on the site related to this incident prompted a decision to replace the CCTV equipment to enable better monitoring for enhanced security.

**Plans for Future Periods**

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

The trustees plan to transfer Hickstead Gospel Hall by 31 March 2023 to Mid Sussex Gospel Hall Trust and, as a charity with congruent objectives, for no consideration.

**Meetings**

Meetings normally held at the Gospel halls normally 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 contact information 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 encourages 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 (RRT, a registered charity operated by members of the Brethren community). During the year members of the congregation have donated additional funds to RRT to support their work with Ukraine relief. These additional donations and work continue after the year end.

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 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 Brethren 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 2022**

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**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 2022, the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £115,883 compared to £112,151 in the previous year.

**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 covered by donations from the congregation. 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.

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.

Free reserves at the year-end were £346,947 (2021: £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 of the Charity for that period. 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 (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.

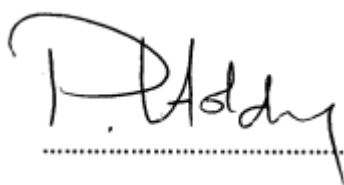
## Sussex Vale Gospel Hall Trust

### Report of the trustees (continued) For the year ended 31 December 2022

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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 at least two trustees.

On behalf of the Board:

A handwritten signature in black ink, appearing to read 'P. Holding', is written over a horizontal dotted line.

Name Peter Holding  
Trustee

Date: 25 September 2023



**Independent examiner's report to the trustees  
For the year ended 31 December 2022**

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I report to the trustees on my examination of the accounts of Sussex Vale Gospel Hall Trust for the year ended 31 December 2022.

**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.

  
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Independent Examiner

25 September 2023

# Sussex Vale Gospel Hall Trust

## Statement of financial activities For the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income and endowments from:</b>					
Donations & legacies		115,883		115,883	112,151
Other income		272		272	3
<b>Investments</b>				-	
Bank interest		224		224	18
<b>Other</b>				-	
Profit on sale of assets				-	
<b>Total</b>	6	116,379	-	116,379	112,172
<b>Expenditure on:</b>					
<b>Charitable activities:</b>					
Premises costs		59,894		59,894	59,453
Other		4,444		4,444	3,062
Congregation support		1,450		1,450	7,050
Cost of donated services	4	7,070		7,070	8,495
<b>Total</b>	5	72,858	-	72,858	78,060
<b>Net income/(expenditure)</b>		43,521	-	43,521	34,112
Gains/(losses) on revaluation of fixed assets					
<b>Net movement in funds</b>	10	43,521	-	43,521	34,112
<b>Reconciliation of funds</b>					
Total funds brought forward		2,565,582		2,565,582	2,531,470
<b>Total funds carried forward</b>		<b>2,609,103</b>		<b>2,609,103</b>	<b>2,565,582</b>

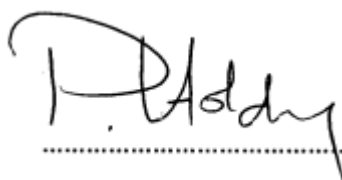
The notes on pages 12 to 16 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

# Sussex Vale Gospel Hall Trust

## Balance sheet As at 31 December 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	7	<u>2,262,156</u>	<u>2,277,329</u>
<b>Current assets</b>			
Debtors	8	13,924	11,753
Cash at bank and in hand		<u>339,708</u>	<u>282,821</u>
Total current assets		353,632	294,574
<b>Current liabilities</b>			
Creditors due within one year	8	6,685	6,321
<b>Net current assets</b>		<u>346,947</u>	<u>288,253</u>
<b>Total assets less current liabilities</b>		2,609,103	2,565,582
<b>Liabilities</b>			
Creditors due after more than one year			
<b>Net assets</b>		<u>2,609,103</u>	<u>2,565,582</u>
<b>Funds</b>			
Unrestricted		2,609,103	2,565,582
Restricted			
<b>Total funds</b>	9	<u>2,609,103</u>	<u>2,565,582</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Sussex Vale Gospel Hall Trust on 25<sup>th</sup> September 2023 and signed on their behalf by:



Name Peter Holding  
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 2022**

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**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 2022**

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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.

**1.10 Significant estimates and judgements**

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.

**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 (2021: None).

**3. Wages and salaries**

There are no paid employees (2021: none).

**4. Donated services**

No donated services received

<b><i>Donated to:</i></b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Fairfield Gospel Hall Trust	375	821
Mid Sussex Gospel Hall Trust	6,695	7,674
	<u>7,070</u>	<u>8,495</u>

Notes to the financial statements  
For the year ended 31 December 2022

5. Resources expended

	2022	2021
	£	£
<b>Charitable activities</b>		
Premises expenses		
Repairs & maintenance	1,702	9,131
Health & safety, security	1,592	1,166
Consumables	4,663	
Utilities	9,230	6,881
Insurance	2,772	2,169
Depreciation	39,935	40,106
Rates & taxes		
Congregation Support	1,450	7,050
Events & outreach		
Donated services	7,070	8,495
Administration	92	57
<b>Governance</b>	<u>4,352</u>	<u>3,005</u>
<b>Total</b>	<u><u>72,858</u></u>	<u><u>78,060</u></u>

Governance costs include £780 (2021: £780) in respect of independent examiner's fees.

6. Analysis of income

	2022	2021
	£	£
Donations gift aidable	44,880	36,905
Donations not gift aidable	21,875	22,700
Payroll giving	8,507	9,045
Allocated from congregation	29,400	34,275
Tax refund for gift aid	11,221	9,226
Legacies		
Bank interest	224	18
Other	<u>272</u>	<u>3</u>
	<u><u>116,379</u></u>	<u><u>112,172</u></u>

Notes to the financial statements  
For the year ended 31 December 2022

7. Tangible fixed assets

	Freehold Property and Refurbishment £	Furniture, fixtures and fittings £	Total £
<b>Cost</b>			
B/f 1 January 2022	3,068,101	34,206	3,102,307
Additions	24,762		24,762
(Disposals)			-
At 31 December 2022	<u>3,092,863</u>	<u>34,206</u>	<u>3,127,069</u>
<b>Depreciation</b>			
B/f 1 January 2022	797,220	27,758	824,978
Charge for the year	38,968	967	39,935
Impairment			
Disposals			
At 31 December 2022	<u>836,188</u>	<u>28,725</u>	<u>864,913</u>
<b>Net book value</b>			
At 31 December 2022	<u>2,256,675</u>	<u>5,481</u>	<u>2,262,156</u>
At 31 December 2021	<u>2,270,881</u>	<u>6,448</u>	<u>2,277,329</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

	2022 £	2021 £
Gift Aid due	11,220	9,226
Prepayments	2,704	2,527
<b>Total debtors</b>	<u>13,924</u>	<u>11,753</u>

8.2 Creditors and accruals

	2022 £	2021 £
Other creditors	5,305	4,941
Accruals and deferred income	1,380	1,380
<b>Total creditors</b>	<u>6,685</u>	<u>6,321</u>

## Sussex Vale Gospel Hall Trust

### Notes to the financial statements For the year ended 31 December 2022

#### 9. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
9.1 Current year 2022			
Tangible fixed assets	2,262,156		2,262,156
Current assets	353,632		353,632
Liabilities	(6,685)		(6,685)
Total funds	<u>2,609,103</u>		<u>2,609,103</u>
9.2 Prior 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>

#### 10. Movement in funds

	Balance 1 January £	Incoming resources £	Resources expended £	Realised/ unrealised gains/loss £	Balance 31 December £
10.1 Current year 2022					
Restricted funds	-				-
Unrestricted funds	2,565,582	116,379	(72,858)		2,609,103
Total funds	<u>2,565,582</u>	<u>116,379</u>	<u>(72,858)</u>	<u>-</u>	<u>2,609,103</u>
10.2 Prior 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>

#### 11. Transactions with related parties

The related-party transactions in the period that require disclosure are donations of £39,000 (2021; £30,765)

#### 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.