

Sussex Vale Gospel Hall Trust

Registered Charity 1157889



Report of the Trustees and Unaudited Financial Statements

For the Year ended 31 December 2023

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Sussex Vale Gospel Hall Trust

Report of the trustees (continued) For the year ended 31 December 2023

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	Carter Bells LLP Kings' Stone House 12 High Street Kingston-upon-Thames KT1 1HD

Sussex Vale Gospel Hall Trust

Report of the trustees (continued) For the year ended 31 December 2023

The Trustees present their report together with the financial statements of the Charity for the year ended 31 December 2023. 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 2023 (2022: £nil).

The Trust operates one Gospel Hall and trustees are chosen from among the regular congregation of the hall. 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 2023

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 a gospel hall 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 were 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. Throughout 2023 the trust has provided Covid testing facilities to members of the congregation to assist with safe assembly.

To increase security at the premises, the trust has installed a replacement CCTV system to provide better quality images and improved out of hours surveillance by remote access.

Pursuant to powers contained in clause 2.2(o) of the Trust Deed, on 31st March 2023, following consultation with and formal approval by the congregation, the Trustees transferred Hickstead Gospel Hall (title WSX396242) to Mid Sussex Gospel Hall Trust, a charity registered in England and Wales number 1194840. This charity has congruent objectives and the transaction was for nil consideration as approved by the congregation.

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 are still awaiting approval by the highway authority for construction of an access to enable commencement of development of a new hall at Warninglid.

Meetings

Meetings normally held at the Gospel Hall normally includes 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.

**Report of the trustees (continued)
For the year ended 31 December 2023**

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 Hall is 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 distributed 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 liaise with the local council and provide free assistance with community projects from time to time. Some 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 2023

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 2023, the Trust had a surplus of incoming resources over resources expended but this figure was impacted in the accounts by the disposal of Hickstead Gospel Hall to Mid Sussex Gospel Hall Trust for nil consideration – see above under Activities. Total voluntary income received this year was £149,607 compared to £115,883 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 £499,228 (2022: £346,947).

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

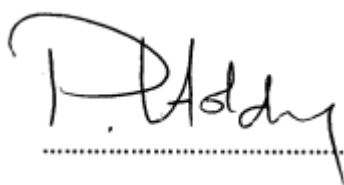
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 2023

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: 2 April 2024

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

I report to the trustees on my examination of the accounts of Sussex Vale Gospel Hall Trust for the year ended 31 December 2023.

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

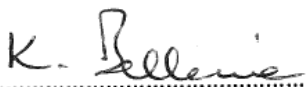
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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.


.....

Keith Bellenie FCCA

15 October 2024

Independent Examiner

Sussex Vale Gospel Hall Trust

Statement of financial activities For the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donations & legacies		149,607		149,607	115,883
Other income		3		3	272
Investments				-	
Bank interest		2,750		2,750	224
Other				-	
Profit on sale of assets		62,832		62,832	
Total	6	215,192	-	215,192	116,379
Expenditure on:					
Charitable activities:	5				
Premises costs		79,677		79,677	59,894
Other		4,260		4,260	4,444
Congregation support				-	1,450
Cost of donated services	4	15,757		15,757	7,070
Other:	13				
Property transfer to MSGHT		378,159		378,159	
Total		477,853	-	477,853	72,858
Net income/(expenditure)		(262,661)	-	(262,661)	43,521
Net movement in funds	10	(262,661)	-	(262,661)	43,521
Reconciliation of funds					
Total funds brought forward		2,609,103		2,609,103	2,565,582
Total funds carried forward		2,346,442	-	2,346,442	2,609,103

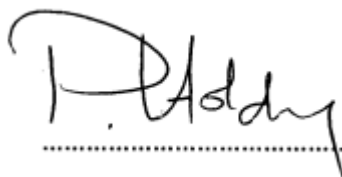
The notes on pages 12 to 16 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Sussex Vale Gospel Hall Trust

Balance sheet As at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	7	<u>1,847,214</u>	<u>2,262,156</u>
Current assets			
Debtors	8	18,134	13,924
Cash at bank and in hand		<u>484,487</u>	<u>339,708</u>
Total current assets		502,621	353,632
Current liabilities			
Creditors due within one year	8	3,393	6,685
Net current assets		<u>499,228</u>	<u>346,947</u>
Total assets less current liabilities		2,346,442	2,609,103
Liabilities			
Creditors due after more than one year			
Net assets		<u>2,346,442</u>	<u>2,609,103</u>
Funds			
Unrestricted		2,346,442	2,609,103
Restricted			
Total funds	9	<u>2,346,442</u>	<u>2,609,103</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of Sussex Vale Gospel Hall Trust on 2nd April 2024 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 2023

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 2023

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 (2022: None).

3. Wages and salaries

There are no paid employees (2022: none).

4. Donated services

No donated services received

<i>Donated to:</i>	2023	2022
	£	£
Fairfield Gospel Hall Trust		375
Mid Sussex Gospel Hall Trust	15,757	6,695
	<u>15,757</u>	<u>7,070</u>

Notes to the financial statements
For the year ended 31 December 2023

5. Resources expended

	2023	2022
	£	£
Charitable activities		
Premises expenses		
Repairs & maintenance	6,734	1,702
Health & safety, security	7,391	1,592
Consumables	7,179	4,663
Utilities	18,795	9,230
Insurance	2,159	2,772
Depreciation	37,419	39,935
Rates & taxes		
Congregation Support		1,450
Events & outreach		
Donated services	15,757	7,070
Administration	1,255	92
Governance	<u>3,005</u>	<u>4,352</u>
Total	<u><u>99,694</u></u>	<u><u>72,858</u></u>

Governance costs include £780 (2022: £780) in respect of independent examiner's fees.

6. Analysis of income

	2023	2022
	£	£
Donations gift aidable	57,160	44,880
Donations not gift aidable	29,060	21,875
Payroll giving	8,097	8,507
Allocated from congregation	41,000	29,400
Tax refund for gift aid	14,290	11,221
Profit on sale of assets	62,832	
Bank interest	2,750	224
Other	<u>3</u>	<u>272</u>
	<u><u>215,192</u></u>	<u><u>116,379</u></u>

Sale of assets – payment for easement over title WSX328733 as approved by the congregation.
The asset is not depreciated by the transaction.

Notes to the financial statements
For the year ended 31 December 2023

7. Tangible fixed assets

	Freehold Property and Refurbishment £	Furniture, fixtures and fittings £	Total £
Cost			
B/f 1 January 2023	3,092,863	34,206	3,127,069
Additions	636		636
(Disposals)	(391,598)		(391,598)
At 31 December 2023	<u>2,701,901</u>	<u>34,206</u>	<u>2,736,107</u>
Depreciation			
B/f 1 January 2023	836,188	28,725	864,913
Charge for the year	36,597	822	37,419
Impairment			
Disposals	(13,439)		(13,439)
At 31 December 2023	<u>859,346</u>	<u>29,547</u>	<u>888,893</u>
Net book value			
At 31 December 2023	<u>1,842,555</u>	<u>4,659</u>	<u>1,847,214</u>
At 31 December 2022	<u>2,256,675</u>	<u>5,481</u>	<u>2,262,156</u>

Property Details:

Land Registry titles of the above property held are WSX328733 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

	2023 £	2022 £
Gift Aid due	14,290	11,220
Prepayments	3,844	2,704
Total debtors	<u>18,134</u>	<u>13,924</u>

8.2 Creditors and accruals

	2023 £	2022 £
Other creditors	2,613	5,305
Accruals and deferred income	780	1,380
Total creditors	<u>3,393</u>	<u>6,685</u>

Sussex Vale Gospel Hall Trust

Notes to the financial statements For the year ended 31 December 2023

9. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
9.1 Current year 2023			
Tangible fixed assets	1,847,214		1,847,214
Current assets	502,621		502,621
Liabilities	(3,393)		(3,393)
Total funds	<u>2,346,442</u>	<u></u>	<u>2,346,442</u>
9.2 Prior 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></u>	<u>2,609,103</u>

10. Movement in funds

	Balance 1 January £	Incoming resources £	Resources expended £	Realised/ unrealised gains/loss £	Balance 31 December £
10.1 Current year 2023					
Restricted funds	-				-
Unrestricted funds	2,609,103	215,192	(477,853)		2,346,442
Total funds	<u>2,609,103</u>	<u>215,192</u>	<u>(477,853)</u>	<u>-</u>	<u>2,346,442</u>
10.2 Prior 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>

11. Transactions with related parties

Transactions in the period that require disclosure are donations from related parties of £47,675 (2022; £39,000)

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.

13. Other Expenditure

Transfer of Gospel Hall, Hickstead to Mid Sussex Gospel Hall Trust (MSGHT) for nil consideration approved by unanimous resolution of the congregation. See also Trustees' Report.