BENHILL GOSPEL HALL TRUST

England & Wales · Charity number 1159098

Details

Status	Registered
Legal form	Trust
Registered	2014-11-06
Register	View on the Charity Commission register

Contact

Address	1 Beechwood Lane Warlingham CR6 9LT
Phone	07848453978
Email	mark.reiner@suttonuk.org
Website	www.plymouthbrethrenchristianchurch.org

Activities

Objects: (A) 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 A WORLDWIDE FELLOWSHIP KNOWN AS THE "PLYMOUTH BRETHREN CHRISTIAN CHURCH" (THE "BRETHREN") WHOSE CORE DOCTRINE IS SUMMARISED IN SCHEDULE 1 TO THIS DEED AND WHOSE PROPER PRACTICES IN FURTHERANCE OF SOME ASPECTS OF THAT CORE DOCTRINE ARE SUMMARISED IN SCHEDULE 2 TO THIS DEED; AND (B) ANY OTHER CHARITABLE PURPOSES CONNECTED WITH BRETHREN.

Activities: The ownership, maintenance of Milton Hall, a place of public religious worship for Christian worship, the Service of God and for the inquiry into Christian truth. Preaching of the Glad tidings and other meetings are also held. The hall is registered for Christian marriage.

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** SUTTONCROYDONMERTONSURREY
- Croydon
- Merton
- Surrey
- Sutton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£152,356	£521,724	-	-
2024-04-05	£697,556	£140,235	£5,573,530	0
2023-04-05	£1,625,212	£139,335	£5,016,208	0
2022-04-05	£120,473	£91,642	-	-
2021-04-05	£104,985	£468,317	-	-

Trustees

Name	Role	Appointed
Dale Gardiner		2022-07-02
MARK ESMOND REINER		2005-09-03
NEIL HARDWICK		2022-01-01
NIGEL JOHN GOULD		2014-08-13
William Stanley		2022-01-01

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BENHILL GOSPEL HALL TRUST

England & Wales - Charity number 1159098

Accounts

Charity registration number: 1159098

Benhill Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2025

Hinton Abbott Accountants
2 Kingsdown Orchard
Hyde Road
Swindon
Wiltshire
SN2 7RR

Benhill Gospel Hall Trust

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Benhill Gospel Hall Trust

Reference and Administrative Details

Chairman	Mr William Stanley
Chief Executive Officer	Mr Dale Gardiner
Trustees	Mr Nigel J Gould Mr Mark E Reiner Mr Neil Hardwick Mr Dale Gardiner Mr William Stanley
Charity Registration Number	1159098
Principal Office	1 Beechwood Lane Warlingham Surrey CR6 9LT
Bankers	Lloyds Bank Sutton 49/53 High Street Sutton Surrey SM1 1DT

Benhill Gospel Hall Trust

Trustees' Report

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 11 - 12 and comply with the Trust Deed and applicable law.

Structure, governance and management

The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

The Benhill Gospel Hall Trust is constituted by a Deed of Trust dated 13th April 1992, amended by various Deeds and most recently by Deed of Variation dated 13 August 2014. The Trust was registered with the Charity Commission for England and Wales on 6 November 2014 under Charity Registration Number: 1159098

Recruitment and appointment of trustees

The Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration from the Charity in the year ended 5 April 2025 (2024: £Nil).

The Trust operates 1 Gospel hall 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 charities with a view to pooling experience considered useful in pursuing the objects of the charity. The Charity maintains particular links with Clifton Hill Gospel Trust of 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. The Trustees maintain a full range of policies to protect the members and public especially the young, old and disadvantaged persons. Insurance policies are in place to protect both the congregation and the trust assets.

Objectives and activities

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

Public benefit

The trustees of Benhill Gospel Hall Trust confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit. Please refer to the appended Public Benefit Report on pages 23 to 30 for a fuller outline of public benefit work undertaken.

The trustees confirm compliance with their duty to have due regard to the Charity Commission's guidance on public benefit. During the year, activities were directed towards advancing the Christian faith and supporting communities through outreach, education, and practical assistance. These efforts benefit the public by promoting spiritual well-being, fostering community cohesion, and providing resources for those in need. Initiatives included donations of Bibles to local institutions, visits to care homes to provide companionship and music, and contributions to community foodbanks. The charity also undertook memorial maintenance and other community-focused projects.

Main Activities and Achievements

The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website - www.plymouthbrethrenchristianchurch.org.

The charity continued its core mission of spreading the Gospel and supporting local communities. Key achievements included:

- Delivery of regular worship services and Bible teaching sessions both in-person and online.
- Organisation of community outreach events and support programmes for vulnerable individuals.
- Strengthening partnerships with local organisations to provide practical help and pastoral care.
- Implementation of enhanced safety measures at premises, including new risk assessments and a car park safety policy.
- Revision of the five-year strategic plan.
- Increased financial governance through risk register reviews, updated banking policies, and introduction of a delegation of authority matrix and compliance calendar.
- Oversight of local construction projects and appointment of a development company to manage works.
- Submission and approval of planning permission for a new site development.

Plans for Future Period

Looking ahead, the charity plans to:

- Develop initiatives to engage younger generations and families in faith-based activities.
- Utilise digital technology and upgrade audiovisual equipment to increase accessibility and engagement for all members.
- Increase volunteer training and leadership development to sustain growth.
- Explore opportunities for collaboration with other community organisations.
- Progress development of new sites and continue searches for suitable premises in line with the five-year plan.

Benhill Gospel Hall Trust

Trustees' Report (continued)

Meetings
Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 600 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the halls and visitors are free to help themselves.

Spreading the Gospel Message
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 handed out to interested members of the public.

The commitment to sharing the Gospel remains central to all activities. During the year, efforts focused on:
• Teaching and preaching the Word of God through regular services and study groups.
• Using digital channels to reach those unable to attend in person.
• Encouraging personal evangelism among members and providing supporting resources.

• 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).

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.

Trustees' Report (continued)

Financial review

Financial position

In the year ended 5 April 2025, the Trust had a deficit of £369,368 (2024: Surplus of £557,321) of incoming resources over resources expended. The reason for the deficit is that at the end of 2024 the Trust had over £600,000 in available funds in the bank so during the year ending 5th April 2025 this was paid to Clifton Hill Gospel Hall Trust to assist them in the purchase of additional gospel halls. Total voluntary income received this year was £146,105 compared to £691,805 in the previous year.

Policy on reserves

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments.The Trust aims to hold sufficient funds in a current account to cover day to day expenditure for atleast one year, plus an allowance for any urgent repairs and capital expenses that may arise.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.

Free reserves at the year end were £592,525 (2024: £1,081,989).

25 Jan 2026

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

Dale Gardiner

.....

Mr Dale Gardiner (Jan 25, 2026, 8:48am)

Mr Dale Gardiner

Chief executive officer and trustee

Benhill Gospel Hall Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. All transactions have been reviewed and approved by at least two trustees.

25 Jan 2026

Approved by the trustees of the charity on ..... and signed on its behalf by:

Dale Gardiner

.....

Mr Dale Gardiner (Jan 25, 2026, 8:48am)

Mr Dale Gardiner

Chief executive officer and trustee

Benhill Gospel Hall Trust

Independent Examiner's Report to the trustees of Benhill Gospel Hall Trust

I report to the trustees on my examination of the accounts of Benhill Gospel Hall Trust for the year ended 5 April 2025.

Responsibilities and basis of report

As the charity trustees of Benhill Gospel Hall Trust you 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 Benhill Gospel Hall 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.

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 Benhill Gospel Hall 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 accounting 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.

Chris Pittock

.....

2 Kingsdown Orchard
Hyde Road
Swindon
Wiltshire
SN2 7RR

Date:.....

Benhill Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2025

	Note	Capital Funds £	General funds £	Meeting Room Maintenance Fund £	Total 2025 £
Income and Endowments from:					
Donations & Contributions	2	-	26,105	120,000	146,105
Investment income	3	-	6,251	-	6,251
Total Income		-	32,356	120,000	152,356
Expenditure on:					
Charitable activities		(1,547)	(50,774)	(17,388)	(69,709)
Donated Services		-	(452,015)	-	(452,015)
Total Expenditure	10	(1,547)	(502,789)	(17,388)	(521,724)
Net (expenditure)/income		(1,547)	(470,433)	102,612	(369,368)
Gross transfers between funds		177,643	(177,643)	-	-
Net movement in funds		176,096	(648,076)	102,612	(369,368)
Reconciliation of funds					
Total funds brought forward		4,491,541	696,173	385,816	5,573,530
Total funds carried forward	6	4,667,637	48,097	488,428	5,204,162

The notes on pages 11 to 17 form an integral part of these financial statements.

Benhill Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2025 (continued)

	Note	Capital Funds £	General funds £	Meeting Room Maintenance funds £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	-	562,805	129,000	691,805
Investment income	3	-	5,751	-	5,751
Total Income		-	568,556	129,000	697,556
Expenditure on:					
Charitable activities		(2,062)	(63,366)	(37,511)	(102,939)
Other expenditure		-	(37,296)	-	(37,296)
Total Expenditure	10	(2,062)	(100,662)	(37,511)	(140,235)
Net (expenditure)/income		(2,062)	467,894	91,489	557,321
Gross transfers between funds		55,316	(55,316)	-	-
Net movement in funds		53,254	412,578	91,489	557,321
Reconciliation of funds					
Total funds brought forward		4,438,287	283,595	294,327	5,016,209
Total funds carried forward	6	4,491,541	696,173	385,816	5,573,530

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 and 2024 is shown in note6. The funds held were all unrestricted funds.

Benhill Gospel Hall Trust

(Registration number: 1159098)
Balance Sheet as at 5 April 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	4	4,667,637	4,491,541
Current assets			
Debtors		416,393	416,308
Cash at bank and in hand		178,232	667,961
		594,625	1,084,269
Creditors: Amounts falling due within one year		(2,100)	(2,280)
Net current assets		592,525	1,081,989
Total assets less current liabilities		5,260,162	5,573,530
Creditors: Amounts falling due after more than one year	5	(56,000)	-
Net assets		5,204,162	5,573,530
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		4,715,734	5,187,714
Other funds		488,428	385,816
Total funds	6	5,204,162	5,573,530

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

25 Jan 2026

Dale Gardiner

.....

Mr Dale Gardiner (Jan 25, 2026, 8:48am)

Mr Dale Gardiner

Chief executive officer and trustee

Benhill Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2025

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and 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 (£).

Benhill Gospel Hall Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Incoming Resources
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 Benhill 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.

All charitable activities were undertaken in the UK, and all income and donations have been received from UK individuals, or UK entities.

Investment income is accounted for on a receivable basis.

Resources Expended
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.

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.

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.

Tangible fixed assets
Tangible fixed assets costing more than £100 are stated at cost less depreciation.

Depreciation and amortisation
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:

Asset class	Depreciation method and rate
Freehold buildings	2% straight line (except where we have been unable to differentiate between kand and building costs)
Temporary buildings	20% straight line
Furniture and Equipment	25% on Written Down Value

Fund structure
The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. There are two unrestricted designated funds in the charity, Capital fund and Meeting room Maintenance fund. Capital funds consituting the properties held less long term loan received . Meeting Room funds are created with incoming and outgoing expenses relating to meeting rooms like rent received vs maintenance expenses.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and expense reimbursement.

Wages & Salaries

There are no employees (2024: None).

2 Income from donations and legacies

	Unrestricted funds General £	Other funds £	Total funds £
Donations and legacies;			
Church collections	-	120,000	120,000
Grants, including capital grants;			
Grants from other charities	26,105	-	26,105
Total for 2025	26,105	120,000	146,105
Total for 2024	562,805	129,000	691,805

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	6,251	6,251
Total for 2025	6,251	6,251
Total for 2024	5,751	5,751

4 Tangible fixed assets

	Milton Hall Property £	Kenley Property £	Furniture and equipment £	Total £
Cost				
At 6 April 2024	4,488,405	-	72,162	4,560,567
Additions	-	232,775	-	232,775
Disposals	(55,132)	-	-	(55,132)
At 5 April 2025	4,433,273	232,775	72,162	4,738,210
Depreciation				
At 6 April 2024	-	-	69,026	69,026
Charge for the year	-	-	1,547	1,547
At 5 April 2025	-	-	70,573	70,573
Net book value				
At 5 April 2025	4,433,273	232,775	1,589	4,667,637
At 5 April 2024	4,488,405	-	3,136	4,491,541

Land Registry Details:

Milton Hall : SY 302264

5 Creditors: amounts falling due after one year

	2025 £
Other loans	56,000

6 Funds

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2025 £
Unrestricted					
Unrestricted general funds					
General funds	696,173	32,356	(502,789)	(177,643)	48,097
General	696,173	32,356	(502,789)	(177,643)	48,097
Unrestricted designated funds					
Designated Fund	4,491,541	-	(1,547)	177,643	4,667,637
Designated (Capital Fund)	4,491,541	-	(1,547)	177,643	4,667,637
Other funds					
Meeting Room Maintenance Fund	385,816	120,000	(17,388)	-	488,428
Total Unrestricted funds	5,573,530	152,356	(521,724)	-	5,204,162

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2024 £
Unrestricted					
Unrestricted general funds					
General funds	283,595	568,556	(100,662)	(55,316)	696,173
Unrestricted designated funds					
Designated funds	4,438,287	-	(2,062)	55,316	4,491,541
Designated (Capital Fund)	4,438,287	-	(2,062)	55,316	4,491,541
Other funds					
Other Funds	294,327	129,000	(37,511)	-	385,816
Total unrestricted funds	5,016,209	697,556	(140,235)	-	5,573,530

7 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 April 2025 £
Tangible fixed assets	4,667,637	4,667,637
Current assets	594,625	594,625
Current liabilities	(2,100)	(2,100)
Creditors over 1 year	(56,000)	(56,000)
Total net assets	5,204,162	5,204,162

8 Related party transactions

During the year £651.69 was paid to Stand By Fire Protection Limited, which is a company of which Mr Neil Hardwick (a trustee of Benhill Gospel Trust) is a Director. The payments made were for fire extinguisher maintenance at market value. A loan of £26,000 was also received from this company. A loan of £30,000 has been received from Brymec Limited of which one of the directors is brother to Mr Mark Reiner one of the Trustees.

10 Volunteers

Benhill 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.

10 Resources Expended

Net outgoing resources for the year include:

	2025 £	2024 £
Light, heat and power	25,045	19,461
Insurance	5,456	3,362
Repairs and maintenance	10,698	25,550
Donated services	452,015	37,296
Printing, postage and stationery	691	667
Accountancy fees	4,483	11,057
Legal and professional fees	6,690	11,961
Depreciation	1,547	2,062
Sundry expenses	1,279	2,436
Telephone	2,072	2,633
Cleaning	7,218	7,629
Congregation Welfare	2,731	13,982
Equipment Hire	-	930
Meal	1,800	309
Training	-	900
Total	521,724	140,235

Donated Services/facilities during the year includes :
Services Donated to:
Clifton Hill Trust £452,015.40

Signable

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Parties involved with this document

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Mon, 19th Jan 2026 16:07:33 GMT	Sent the envelope to Mr Dale Gardiner (Dale.gardiner@suttonuk.org) for signing (88.215.0.251)
Mon, 19th Jan 2026 16:07:34 GMT	Document emailed to Dale.gardiner@suttonuk.org
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Sun, 25th Jan 2026 8:48:44 GMT	Mr Dale Gardiner signed the envelope (62.49.28.84)
Sun, 25th Jan 2026 8:48:45 GMT	This envelope has been signed by all parties (62.49.28.84)
Sun, 25th Jan 2026 8:48:45 GMT	Signed document confirmation emailed to Dale.gardiner@suttonuk.org (62.49.28.84)
Sun, 25th Jan 2026 8:48:45 GMT	Signed document confirmation emails have been sent to all parties. Document URL: https://api.signable.app/shareable/envelope?t=61bd7f67-ae41-4dab-87e1-93fa1e2978c0 (62.49.28.84)

BENHILL GOSPEL HALL TRUST

England & Wales - Charity number 1159098

Accounts

Charity registration number: 1159098

Benhill Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2024

Chris Pittock
2 Kingsdown Orchard
Hyde Road
Swindon
Wiltshire
SN2 7RR

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Chairman	Mr William Stanley
Chief Executive Officer	Mr Dale Gardiner
Trustees	Mr Nigel J Gould Mr Mark E Reiner Mr Neil Hardwick Mr Dale Gardiner Mr William Stanley
Charity Registration Number	1159098
Principal Office	1 Beechwood Lane Warlingham Surrey CR6 9LT
Independent Examiner	Hinton Abbott Accountants 2 Kingsdown Orchard Hyde Road Swindon SN2 7RR
Bankers	Lloyds Bank Sutton 49/53 High Street Sutton Surrey SM1 1DT

Benhill Gospel Hall Trust

Trustees' Report

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 11 - 12 and comply with the Trust Deed and applicable law.

Structure, governance and management

The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

The Benhill Gospel Hall Trust is constituted by a Deed of Trust dated 13th April 1992, amended by various Deeds and most recently by Deed of Variation dated 13 August 2014. The Trust was registered with the Charity Commission for England and Wales on 6 November 2014 under Charity Registration Number: 1159098

Recruitment and appointment of trustees

The Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration from the Charity in the year ended 5 April 2024 (2023: £Nil).

The Trust operates 1 Gospel hall 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 charities with a view to pooling experience considered useful in pursuing the objects of the charity. The Charity maintains particular links with the Croydon Gospel Hall Trust, Clifton Hill Trust, Greenhill Gospel Trust, South Croydon Trust and Tandridge Gospel Trust., all of 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. The Trustees maintain a full range of policies to protect the members and public especially the young, old and disadvantaged persons. Insurance policies are in place to protect both the congregation and the trust assets.

Objectives and activities

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

Public benefit

The trustees of Benhill Gospel Hall Trust confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit. Please refer to the appended Public Benefit Report on pages 23 to 30 for a fuller outline of public benefit work undertaken.

The existing arrangements with the Diamond Centre continue for the provision of horse riding for the disabled and giving them grazing and exercise land for the horses. Provision was also made during this year for car parking for the Mobility Centre near to Milton Hall on days when they were holding events and needed overflow parking capacity.

Members have been engaged with public fund-raising activities for various charities and work with the Rapid Relief Team (RRT is a separate Charity). The Rapid Relief Team is the charity set up by the Brethren to act as the main public benefit vehicle. It is solely supported by members of the trust worldwide.

After a pause of nearly 2 years during coronavirus restrictions, Street Preaching and distribution of gospel tracts has recommenced in Sutton, Wallington and Croydon High Streets. This is carried out by members of the congregation on a weekly basis and since recommencing on the 1st November 2022 has involved 63 members of the community and resulted in the free issue of 239 tracts.

The Trustees are aware of their responsibilities governing public worship and make it easy for the general public to attend services. All services are carried out in accordance with the Trust Deed and the Trustees are aware of their responsibilities to this end.

Main Activities and Achievements

The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website - www.plymouthbrethrenchristianchurch.org.

The Trust's main achievement this year have been;
- Amalgamation with Croydon Trust
- Acquisition of White Timbers. Planning
- Limpsfield Road improvements
- Tree safety work
- Provision of COVID tests
- AC repair at Milton Hall
- Safeguarding training rolled out to the congregation
- Increase in reporting to congregation on financials

Plans for Future Period

Work with Clifton Hill Gospel Trust in the search and provision of new local rooms
Forecasting and budgeting for future needs including capital expenditure

Meetings
Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 600 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the halls and visitors are free to help themselves.

Spreading the Gospel Message
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 handed out to interested members of the public.

In addition to street preaching, members of the congregation;
- Donated to food bank
- Litter picking in Chipstead
- Buxton Lodge Nursing Home, Caterham - Keith Gilbert is coordinating arrangements for a few members of the congregation to visit the Home and play music / speak to residents, including handing out small gifts.

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).

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 5 April 2024, the Trust had a surplus of £557,321 (2023: Surplus of £1,485,877) of incoming resources over resources expended. Total voluntary income received this year was £691,805 compared to £1,622,910 in the previous year.

Policy on reserves

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments.The Trust aims to hold sufficient funds in a current account to cover day to day expenditure for atleast one year, plus an allowance for any urgent repairs and capital expenses that may arise.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.

Free reserves at the year end were £1,081,989 (2023: £577,736). It will be noticed that the free reserves are £1,081,989. Of this £416,308 is a loan to another charity leaving just £665,681 available as liquid funds. The majority of these funds have been used since the 5th of April 2024 on the construction and refurbishment of two new Gospel Halls in Caterham and Kingswood.

The annual report was approved by the trustees of the charity on 28.01.25 and signed on its behalf by:

.....
Mr Dale Gardiner
Chief executive officer and trustee

.....
Mr William Stanley
Chairman and trustee

Benhill Gospel Hall Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. All transactions have been reviewed and approved by at least two trustees.

Approved by the trustees of the charity on 28.01.25 and signed on its behalf by:

.....
Mr Dale Gardiner
Chief executive officer and trustee

.....
Mr William Stanley
Chairman and trustee

Benhill Gospel Hall Trust

Independent Examiner's Report to the trustees of Benhill Gospel Hall Trust

I report to the trustees on my examination of the accounts of Benhill Gospel Hall Trust for the year ended 5 April 2024.

Responsibilities and basis of report

As the charity trustees of Benhill Gospel Hall Trust you 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 Benhill Gospel Hall 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.

Independent examiner's statement

Since Benhill Gospel Hall Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 Benhill Gospel Hall 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 accounting 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.

Ewa Radzikowska

.....

2 Kingsdown Orchard
Hyde Road
Swindon
Wiltshire
SN2 7RR

Date: 07.04.2025

Benhill Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2024

	Note	Capital Funds £	General funds £	Meeting Room Maintenance Fund £	Total 2024 £
Income and Endowments from:					
Donations & Contributions	2	-	562,805	129,000	691,805
Investment income	3	-	5,751	-	5,751
Total Income		-	568,556	129,000	697,556
Expenditure on:					
Charitable activities		(2,062)	(63,366)	(37,511)	(102,939)
Donated Services		-	(37,296)	-	(37,296)
Total Expenditure	12	(2,062)	(100,662)	(37,511)	(140,235)
Net (expenditure)/income		(2,062)	467,894	91,489	557,321
Gross transfers between funds		55,316	(55,316)	-	-
Net movement in funds		53,254	412,578	91,489	557,321
Reconciliation of funds					
Total funds brought forward		4,438,287	283,595	294,327	5,016,209
Total funds carried forward	6	4,491,541	696,173	385,816	5,573,530

The notes on pages 11 to 17 form an integral part of these financial statements.

Benhill Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2024 (continued)

	Note	Capital Funds £	General funds £	Congregation Support £	Meeting Room Maintenance funds £	Total 2023 £
Income and Endowments from:						
Donations and legacies	2	-	1,536,110	8,800	78,000	1,622,910
Investment income	3	-	1,098	-	-	1,098
Other income		-	1,204	-	-	1,204
Total Income		-	1,538,412	8,800	78,000	1,625,212
Expenditure on:						
Charitable activities		(2,749)	(55,927)	(12,600)	(32,285)	(103,561)
Other expenditure		-	(35,774)	-	-	(35,774)
Total Expenditure	12	(2,749)	(91,701)	(12,600)	(32,285)	(139,335)
Net (expenditure)/income		(2,749)	1,446,711	(3,800)	45,715	1,485,877
Gross transfers between funds		1,168,380	(1,171,131)	2,751	-	-
Net movement in funds		1,165,631	275,580	(1,049)	45,715	1,485,877
Reconciliation of funds						
Total funds brought forward		3,272,656	8,015	1,049	248,611	3,530,331
Total funds carried forward	6	4,438,287	283,595	-	294,326	5,016,208

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 and 2023 is shown in note 6. The funds held were all unrestricted funds.

Benhill Gospel Hall Trust

(Registration number: 1159098)
Balance Sheet as at 5 April 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	5	4,491,541	4,438,472
Current assets			
Debtors		416,308	5,645
Cash at bank and in hand		667,961	575,098
		1,084,269	580,743
Creditors: Amounts falling due within one year		(2,280)	(3,007)
Net current assets		1,081,989	577,736
Net assets		5,573,530	5,016,208
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		5,187,714	4,721,882
Other funds		385,816	294,326
Total funds	6	5,573,530	5,016,208

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 28.01.25 and signed on their behalf by:

.....
Mr Dale Gardiner
Chief executive officer and trustee

.....
Mr William Stanley
Chairman and trustee

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and 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 (£).

Benhill Gospel Hall Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Incoming Resources

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 Benhill 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.

All charitable activities were undertaken in the UK, and all income and donations have been received from UK individuals, or UK entities.

Investment income is accounted for on a receivable basis.

Resources Expended

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.

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.

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.

Tangible fixed assets

Tangible fixed assets costing more than £100 are stated at cost less depreciation.

Depreciation and amortisation
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:

Asset class	Depreciation method and rate
Freehold buildings	2% straight line (except where we have been unable to differentiate between kand and building costs)
Temporary buildings	20% straight line
Furniture and Equipment	25% on Written Down Value

Fund structure
The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. There are two unrestricted designated funds in the charity, Capital fund and Meeting room Maintenance fund. Capital funds consituting the properties held less long term loan received . Meeting Room funds are created with incoming and outgoing expenses relating to meeting rooms like rent received vs maintenance expenses.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and expense reimbursement is being mentioned under Note 15.

Wages & Salaries

There are no employees (2023: None).

2 Income from donations and legacies

	Unrestricted funds		Other	Total
	General £	Designated (Congregation Support) £	funds £	funds £
Donations and legacies;				
Donations	79	-	-	79
Church collections	-	-	129,000	129,000
Grants, including capital grants;				
Grants from other charities	562,726	-	-	562,726
Total for 2024	562,805	-	129,000	691,805
Total for 2023	1,536,110	8,800	78,000	1,622,910

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	5,751	5,751
Total for 2024	5,751	5,751
Total for 2023	1,098	1,098

4 Other income

	Total 2024 £	Total 2023 £
Other income	-	1,204
	-	1,204

5 Tangible fixed assets

	Milton Hall Property £	Furniture and equipment £	Total £
Cost			
At 6 April 2023	4,433,273	72,162	4,505,435
Additions	55,132	-	55,132
At 5 April 2024	4,488,405	72,162	4,560,567
Depreciation			
At 6 April 2023	-	66,964	66,964
Charge for the year	-	2,062	2,062
At 5 April 2024	-	69,026	69,026
Net book value			
At 5 April 2024	4,488,405	3,136	4,491,541
At 5 April 2023	4,433,273	5,198	4,438,471

Land Registry Details:

Milton Hall : SY 302264

6 Funds

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2024 £
Unrestricted					
Unrestricted general funds					
General funds	283,595	568,556	(100,662)	(55,316)	696,173
General	283,595	568,556	(100,662)	(55,316)	696,173
Unrestricted designated funds					
Capital Fund	4,438,287	-	(2,062)	55,316	4,491,541
Designated (Capital Fund)	4,438,287	-	(2,062)	55,316	4,491,541
Other funds					
Meeting Room Maintenance Fund	294,327	129,000	(37,511)	-	385,816
Total Unrestricted funds	5,016,209	697,556	(140,235)	-	5,573,530

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2023 £
Unrestricted					
Unrestricted general funds					
General funds	8,015	1,538,412	(91,701)	(1,171,131)	283,595
Unrestricted designated funds					
Designated funds	3,272,656	-	(2,749)	1,168,380	4,438,287
Designated (Capital Fund)	3,272,656	-	(2,749)	1,168,380	4,438,287
Other	1,049	8,800	(12,600)	2,751	-
Other funds					
Other Funds	248,611	78,000	(32,285)	-	294,326
Total unrestricted funds	3,530,331	1,625,212	(139,335)	-	5,016,208

7 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 April 2024 £
Tangible fixed assets	4,491,541	4,491,541
Current assets	1,084,269	1,084,269
Current liabilities	(2,280)	(2,280)
Total net assets	5,573,530	5,573,530

	Unrestricted funds		Total funds at 5 April 2023 £
	General £	Designated £	
Tangible fixed assets	-	4,438,471	4,438,471
Current assets	580,744	-	580,744
Current liabilities	(3,007)	-	(3,007)
Total net assets	577,737	4,438,471	5,016,208

8 Analysis of net funds

	At 6 April 2023 £	At 5 April 2024 £
Cash at bank and in hand	575,098	575,098
Net debt	575,098	575,098

9 Related party transactions

During the year £665.28 was paid to Stand By Fire Protection Limited, which is a company of which Mr Neil Hardwick (a trustee of Benhill Gospel Trust) is a Director. The payments made were for fire extinguisher maintenance at market value.

10 Volunteers

Benhill 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.

11 Analysis of governance and support costs

Governance costs

Allocated Support costs includes independent examiners fees of £5,640 and independent auditor's fees of £3,504.

	Unrestricted funds		Other funds	Total funds
	General	Other		
	£	£	£	£
Legal fees	-	-	11,961	11,961
Allocated support costs	11,057	-	-	11,057
Total for 2024	11,057	-	11,961	23,018
Total for 2023	2,033	12,600	11,116	25,749

12 Resources Expended

Net incoming resources for the year include:

	2024	2023
	£	£
Light, heat and power	19,461	20,996
Insurance	3,362	2,226
Repairs and maintenance	25,550	21,169
Charitable donations	37,296	35,774
Printing, postage and stationery	667	630
Accountancy fees	11,057	2,033
Legal and professional fees	11,961	11,116
Congregation support	-	12,600
Depreciation	2,062	2,749
Sundry expenses	2,436	2,706
Telephone	2,633	2,650
Cleaning	7,629	7,220
Congregation Welfare	13,982	17,466
Total	-	139,335
Equipment Hire	930	-
Meal	309	-
Training	900	-
Total	140,235	139,335

Donated Services/facilities during the year includes :
Services Donated to:
Clifton Hill Trust £37,295.57

BENHILL GOSPEL HALL TRUST

England & Wales - Charity number 1159098

Accounts

Charity registration number: 1159098

Benhill Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2023

Riverside Accountancy Lancaster Limited
Riverside Offices
Second Floor
26 St Georges Quay
Lancaster
LA1 1RD

Benhill Gospel Hall Trust

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Benhill Gospel Hall Trust

Reference and Administrative Details

Chairman	Mr William Stanley
Chief Executive Officer	Mr Dale Gardiner
Trustees	Mr Nigel J Gould Mr Mark E Reiner Mr Neil Hardwick Mr Dale Gardiner Mr William Stanley
Charity Registration Number	1159098
Principal Office	1 Beechwood Lane Warlingham Surrey CR6 9LT
Auditor	Riverside Accountancy Lancaster Limited Riverside Offices Second Floor 26 St Georges Quay Lancaster LA1 1RD
Accountants	Hinton Abbott Accountants 2 Kingsdown Orchard Hyde Road Swindon SN2 7RR
Bankers	Lloyds Bank Sutton 49/53 High Street Sutton Surrey SM1 1DT

Benhill Gospel Hall Trust

Trustees' Report

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 14 - 22 and comply with the Trust Deed and applicable law.

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The Trust operates 1 Gospel hall 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.

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Public benefit

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The existing arrangements with the Diamond Centre continue for the provision of horse riding for the disabled and giving them grazing and exercise land for the horses. Provision was also made during this year for car parking for the Mobility Centre near to Milton Hall on days when they were holding events and needed overflow parking capacity.

Members have been engaged with public fund-raising activities for various charities and work with the Rapid Relief Team (RRT is a separate Charity). The Rapid Relief Team is the charity set up by the Brethren to act as the main public benefit vehicle. It is solely supported by members of the trust worldwide.

After a pause of nearly 2 years during coronavirus restrictions, Street Preaching and distribution of gospel tracts has recommenced in Sutton, Wallington and Croydon High Streets. This is carried out by members of the congregation on a weekly basis and since recommencing on the 1st November 2022 has involved 63 members of the community and resulted in the free issue of 239 tracts.

The Trustees are aware of their responsibilities governing public worship and make it easy for the general public to attend services. All services are carried out in accordance with the Trust Deed and the Trustees are aware of their responsibilities to this end.

Main Activities and Achievements

The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website - www.plymouthbrethrenchristianchurch.org.

The trustees have also operated an Emergency Needs fund to support households affected by the current economic downturn and cost of living crisis. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant increase in expenditure, such that it is likely to impact on the health and/or welfare of members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Plans for Future Period

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.

Meetings
Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 600 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the halls and visitors are free to help themselves.

Spreading the Gospel Message
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 handed out to interested members of the public.

In addition to street preaching, members of the congregation maintained links with prison chaplains to provide Christian literature, work with Rapid Relief to distribute food packs.

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).

Trustees' Report (continued)

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 5 April 2023, the Trust had a surplus £1,485,877 of incoming resources over resources expended. Total voluntary income received this year was £1,625,212 and the reason this is high is due to a loan of £1,536,000 from another charity (Croydon Gospel Hall Trust) being converted to a gift during this year.

Total Funds held are as follows:
Unrestricted Designated Capital Funds £4,438,287
Unrestricted General Fund £283,595
Unrestricted Designated Meeting Room Maintenance Fund £294,326

Policy on reserves

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments.The Trust aims to hold sufficient funds in a current account to cover day to day expenditure for atleast one year, plus an allowance for any urgent repairs and capital expenses that may arise.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.

Free reserves at the year end were £577,737 (2022 £629,248).

The annual report was approved by the trustees of the charity on 18-01-24 and signed on its behalf by:

.....
Mr Dale Gardiner
Chief executive officer and trustee

.....
Mr William Stanley
Chairman and trustee

Benhill Gospel Hall Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. All transactions have been reviewed and approved by at least two trustees.

Approved by the trustees of the charity on 18-01-24 and signed on its behalf by:

.....

Mr Dale Gardiner
Chief Executive Officer and Trustee

.....

Mr William Stanley
Chairman and Trustee

Benhill Gospel Hall Trust

Independent Auditor's Report to the Trustees of Benhill Gospel Hall Trust

Opinion

We have audited the financial statements of Benhill Gospel Hall Trust (the 'charity') for the year ended 5th April 2023 which comprise the Statement of Financial Activites, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5th April 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or

Independent Auditor's Report to the Trustees of Benhill Gospel Hall Trust (continued)

- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 1443 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

[Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.] The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Review of trustees minutes and review of nominal postings for legal and professional fees ensured we identified any regulatory compliance issues and laws that company must follow in the year and to the date of signing the financial statements,
- The assessment of fraud was consider as low due to the segregation of duties seen, the low levels of cash handled. A review of journal entries and consideration of their appropriateness was carried out through the audit,
- During the audit we speak to trustees, test the systems and speak to various members of the finance function to understand the entity its processes and the nature of trade to assist in determining if the financial statements are true and fair,
- Challenging assumptions made by management in making their significant accounting estimates,
- Reviewing financial statement disclosure and testing to supporting documentation to assess compliance with applicable laws and regulations,
- Legacies and Donations are reviewed to ensure no restriction on funds are required to be allocated differently from the common funds.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.

Independent Auditor's Report to the Trustees of Benhill Gospel Hall Trust (continued)

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
• Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The comparative figure have not been audited, as there was no reuqirement to do so at the year end.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

P Bowden
.....
Penelope Bowden (Senior Statutory Auditor)
For and on behalf of Riverside Accountancy Lancaster Limited, Statutory Auditor

Riverside Offices
Second Floor
26 St Georges Quay
Lancaster
LA1 1RD

Date: 23/1/24

Riverside Accountancy Lancaster Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Benhill Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2023

	Note	Capital Funds £	General funds £	Congregation Support £	Meeting Room Maintenance Fund £	Total 2023 £
Income and Endowments from:						
Donations & Contributions	2	-	1,536,110	8,800	78,000	1,622,910
Investment income	3	-	1,098	-	-	1,098
Other income		-	1,204	-	-	1,204
Total Income		-	1,538,412	8,800	78,000	1,625,212
Expenditure on:						
Raising funds		-	(17,466)	-	-	(17,466)
Charitable activities		(2,749)	(38,461)	(12,600)	(32,285)	(86,095)
Donated Services		-	(35,774)	-	-	(35,774)
Total Expenditure	18	(2,749)	(91,701)	(12,600)	(32,285)	(139,335)
Net (expenditure)/income		(2,749)	1,446,711	(3,800)	45,715	1,485,877
Gross transfers between funds		1,168,380	(1,171,131)	2,751	-	-
Net movement in funds		1,165,631	275,580	(1,049)	45,715	1,485,877
Reconciliation of funds						
Total funds brought forward		3,272,656	8,015	1,049	248,611	3,530,331
Total funds carried forward	12	4,438,287	283,595	-	294,326	5,016,208

The notes on pages 14 to 22 form an integral part of these financial statements.

Benhill Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2023 (continued)

	Note	Capital Funds £	General funds £	Congregation Support £	Meeting Room Maintenance funds £	Total 2022 £
Income and Endowments from:						
Donations and legacies	2	-	135	17,099	-	17,234
Investment income	3	-	8	-	-	8
Other income		-	-	-	103,231	103,231
Total Income		-	143	17,099	103,231	120,473
Expenditure on:						
Charitable activities		(5,336)	(23,526)	(16,050)	(19,619)	(64,531)
Other expenditure		-	(27,111)	-	-	(27,111)
Total Expenditure	18	(5,336)	(50,637)	(16,050)	(19,619)	(91,642)
Net (expenditure)/income		(5,336)	(50,494)	1,049	83,612	28,831
Gross transfers between funds		371,571	(371,571)	-	-	-
Net movement in funds		366,235	(422,065)	1,049	83,612	28,831
Reconciliation of funds						
Total funds brought forward		2,906,421	430,080	-	165,000	3,501,501
Total funds carried forward	12	3,272,656	8,015	1,049	248,612	3,530,332

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 and 2022 is shown in note 12. The funds held were all unrestricted funds.

Benhill Gospel Hall Trust

(Registration number: 1159098)
Balance Sheet as at 5 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	4,438,472	4,437,084
Current assets			
Debtors	8	5,645	501,270
Cash at bank and in hand	9	575,098	130,220
		580,743	631,490
Creditors: Amounts falling due within one year	10	(3,007)	(2,242)
Net current assets		577,736	629,248
Total assets less current liabilities		5,016,208	5,066,332
Creditors: Amounts falling due after more than one year	11	-	(1,536,000)
Net assets		5,016,208	3,530,332
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		4,721,882	3,281,720
Other funds		294,326	248,612
Total funds	12	5,016,208	3,530,332

The financial statements on pages 10 to 22 were approved by the trustees, and authorised for issue on 18-01-24 and signed on their behalf by:

.....
Mr Dale Gardiner
Chief executive officer and trustee

.....
Mr William Stanley
Chairman and trustee

Benhill Gospel Hall Trust

Cash Flow Statement for the Year Ended 5 April 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		1,485,877	28,831
Adjustments to cash flows from non-cash items			
Depreciation		2,749	5,336
Investment income	3	(1,098)	(8)
		1,487,528	34,159
Working capital adjustments			
Decrease/(increase) in debtors	8	495,624	(164)
Increase in creditors	10	765	3
Net cash flows from operating activities		1,983,917	33,998
Cash flows from investing activities			
Interest receivable and similar income	3	1,098	8
Purchase of tangible fixed assets	7	(4,137)	-
Net cash flows from investing activities		(3,039)	8
Cash flows from financing activities			
Repayment of loans and borrowings	10	(1,536,000)	-
Net increase in cash and cash equivalents		444,878	34,006
Cash and cash equivalents at 6 April		130,220	96,214
Cash and cash equivalents at 5 April		575,098	130,220

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 5 April 2023

1 Accounting policies

General Information
The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principle office is 1 Beechwood Lane, Surrey, CR6 9LT, the place of business for the trust is the same address.

Control
The charity is controlled by its trustees.

Statement of compliance
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and 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 (£).

Basis of preparation
Benhill Gospel Hall Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Incoming Resources
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 Benhill 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.

All charitable activities were undertaken in the UK, and all income and donations have been received from UK individuals, or UK entities.

Investment income is accounted for on a receivable basis.

Resources Expended
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.

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.

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.

Tangible fixed assets
Tangible fixed assets (costing more than £100) are stated at cost less depreciation. Freehold land is not depreciated.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and Equipment	25% on Written Down Value

Fund structure
The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. There are two unrestricted designated funds in the charity, Capital fund and Meeting room Maintenance fund. Capital funds consituting the properties held less long term loan received . Meeting Room funds are created with incoming and outgoing expenses relating to meeting rooms like rent received vs maintenance expenses.

Preparation of consolidated financial statements

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

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.

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.

Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and expense reimbursement is being mentioned under Note 15.

Wages & Salaries

There are no employees (2022: None).

2 Income from donations and legacies

	Unrestricted funds		Other	Total
	General £	Designated (Congregation Support) £	funds £	funds £
Donations and legacies;				
Donations	1,536,110	8,800	-	1,544,910
Legacies	-	-	78,000	78,000
Total for 2023	1,536,110	8,800	78,000	1,622,910
Total for 2022	135	17,099	-	17,234

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,098	1,098
Total for 2023	1,098	1,098
Total for 2022	8	8

4 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Rental income	-	-	103,231
Other income	1,204	1,204	-
	1,204	1,204	103,231

5 Auditors' remuneration

Amounts payable to auditor £2,920 plus VAT.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Milton Hall Property £	Furniture and equipment £	Total £
Cost			
At 6 April 2022	4,433,273	68,025	4,501,298
Additions	-	4,137	4,137
At 5 April 2023	4,433,273	72,162	4,505,435
Depreciation			
At 6 April 2022	-	64,214	64,214
Charge for the year	-	2,749	2,749
At 5 April 2023	-	66,963	66,963
Net book value			
At 5 April 2023	4,433,273	5,199	4,438,472
At 5 April 2022	4,433,273	3,811	4,437,084

Land Registry Details:

Milton Hall : SY 302264

8 Debtors

	2023 £	2022 £
Concessionary Loans	-	500,000
Prepayments	5,645	1,270
	5,645	501,270

9 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	575,098	130,220

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	-	2
Accruals	3,007	2,240
	3,007	2,242

11 Creditors: amounts falling due after one year

	2023 £	2022 £
Loans (Croydon GHT)	-	1,536,000

12 Funds

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2023 £
Unrestricted					
Unrestricted general funds					
General funds	8,015	1,538,412	(91,701)	(1,171,131)	283,595
General	8,015	1,538,412	(91,701)	(1,171,131)	283,595
Unrestricted designated funds					
Capital Fund	3,272,656	-	(2,749)	1,168,380	4,438,287
Designated (Capital Fund)	3,272,656	-	(2,749)	1,168,380	4,438,287
Unrestricted other funds					
Other unrestricted funds	1,049	8,800	(12,600)	2,751	-
Other	1,049	8,800	(12,600)	2,751	-
Other funds					
Meeting Room Maintenance Fund	248,611	78,000	(32,285)	-	294,326
Total Unrestricted funds	3,530,331	1,625,212	(139,335)	-	5,016,208

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2023 £
	Balance at 6 April 2021 £	**Incoming resources £**	**Resources expended £**	**Transfers £**	**Balance at 5 April 2022 £**
Unrestricted					
Unrestricted general funds					
General funds	430,080	143	(50,637)	(371,571)	8,015
Unrestricted designated funds					
Designated funds	2,906,421	-	(5,336)	371,571	3,272,656
Designated (Capital Fund)	2,906,421	-	(5,336)	371,571	3,272,656
Other	-	17,099	(16,050)	-	1,049
Other funds					
Other Funds	165,000	103,231	(19,619)	-	248,612
Total unrestricted funds	3,501,501	120,473	(91,642)	-	3,530,332

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

13 Analysis of net assets between funds

	Unrestricted funds		Total funds at 5 April 2023
	General	Designated	
	£	£	£
Tangible fixed assets	-	4,438,471	4,438,471
Current assets	580,744	-	580,744
Current liabilities	(3,007)	-	(3,007)
Total net assets	577,737	4,438,471	5,016,208

	Unrestricted funds		Total funds at 5 April 2022
	General	Designated	
	£	£	£
Tangible fixed assets	-	4,437,084	4,437,084
Current assets	631,490	-	631,490
Current liabilities	(2,241)	-	(2,241)
Creditors over 1 year	-	(1,536,000)	(1,536,000)
Total net assets	629,249	2,901,084	3,530,333

14 Analysis of net funds

	At 6 April 2022	Financing cash flows	At 5 April 2023
	£	£	£
Cash at bank and in hand	130,220	444,878	575,098
Net debt	130,220	444,878	575,098

15 Related party transactions

During the year £781.33 was paid to Stand By Fire Protection Limited, which is a company of which Mr Neil Hardwick (a trustee of Benhill Gospel Trust) is a Director. The payments made were for fire extinguisher maintenance at market value.

16 Volunteers

Benhill 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.

17 Analysis of governance and support costs

Governance costs

Allocated Support costs includes independent examiners fees £600.

	Unrestricted funds		Other funds	Total funds
	General £	Other £	£	£
Legal fees	-	-	11,116	11,116
Other governance costs	-	12,600	-	12,600
Allocated support costs	2,033	-	-	2,033
Total for 2023	2,033	12,600	11,116	25,749
Total for 2022	2,858	16,050	5,146	24,054

18 Resources Expended

Net incoming resources for the year include:

	2023 £	2022 £
Light, heat and power	20,996	12,661
Insurance	2,226	2,013
Repairs and maintenance	21,169	14,473
Charitable donations	35,774	27,111
Printing, postage and stationery	630	113
Accountancy fees	2,033	2,858
Legal and professional fees	11,116	5,146
Congregation support	12,600	16,050
Depreciation	2,749	5,336
Sundry expenses	2,706	2,259
Telephone	2,650	1,429
Cleaning	7,220	2,193
Congregation Welfare	17,466	-
Total	139,335	91,642

Donated Services/facilities during the year includes :
Services Donated to:
Clifton Hill Trust £31,930.23
Tandridge GHT £2,880.00
Greenhill GHT £963.29

Benhill
GOSPEL HALL TRUST

Public Benefit Report

Benhill Gospel Hall Trust Public Benefit

Benhill Gospel Hall Trust actively supports the assistance, donations and physical help to members of the wider community, in line with the Aims and Objectives set out in our Trust Deed.

FY2022-23 was a year when the Trust and its Community Members were able to reengage in activities that supported the local community and had not been possible in the Covid years of 2019/2020 and 2021.



2022-23 SUMMARY

The Trustees of Benhill Gospel Trust confirm they have fulfilled their duties under Section 4 of the Charities Act 2011 and have paid due regard to the Charity Commission general guidance to Charities on Public Benefit.

2022-23 has been a positive year where we have been able to recommence charitable works such as the Street Preaching and personal contact with persons in the wider community that need charitable assistance. This was largely due to increased Government provision of vaccines and easing of rules/regulations surrounding our exposure to socialising.

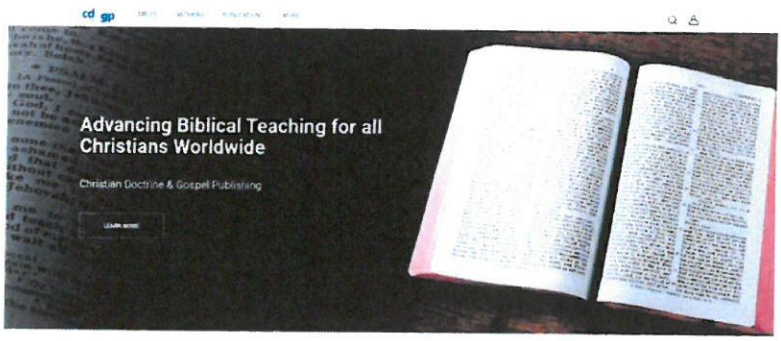
The Trustees and regular congregation members have continued to actively contribute to working for the public benefit and have found that additional resource was needed, due to wider community needs caused by high inflation, increases in cost of food and commodity prices rising disproportionately to the living wage.

STREET PREACHING AND TRACT DISTRIBUTION

After a pause of nearly 2 years, we were glad to recommence with Street Preaching and distribution of gospel tracts in Sutton, Wallington and Croydon High Street. This is carried out by members of the congregation on a weekly basis and since recommencing on the 1st November 2022 has involved 63 members of the community and resulted in the free issue of 239 tracts.

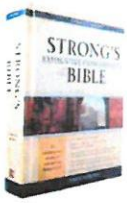
A large supply and variety of tracts and booklets are held at the main gospel hall (Milton Hall) and made openly available for any interested members of the wider community.

Enquiries received during the course of the year were also directed to the Bible and Gospel Trust Website: https://christiandoctrineandgospelpublishing.org/.









This charitable organisation has the added benefit of being able to supply booklets and tracts in multiple languages.

WORKING WITH OTHER CHARITIES

Both the Benhill Gospel Hall Trust and its regular community members have actively supported and assisted numerous other Charities through 2022-23.

Examples of some of these activities are:

- Purchasing of Morrisons food bags for needy persons in Caterham.
- Donations to Home Start Charity, Royal National institute for Deaf People and MacMillan Cancer/Nurses.
- Support for the Land's End to John O'Groats challenge in donation to the Asthma and Lung Charity.
- Local Community Blind/Curtain manufacturing Business – all waste fabric from projects and discontinued materials are donated to Oath Home Ltd, a not-for-profit company that repurposes it into gilets, cushions, bags and much more. These upcycled products are then sold and the profits donated to Step by Step, a charity supporting homeless young people with accommodation, health support and life skills to get them back into education, training and employment and back on the road to building a better life.
- Donations to Lennox Children's Cancer Fund – LCCF specifically helps affected families financially, especially where a parent has had to give up work when a child is hospitalised or undergoing treatment. They also provide free respite breaks in a property they own in the New Forest enabling families that are under pressure to spend quality time together.
- Salt spreading in icy weather on behalf of local Residents' Associations on residential roads that have dangerous bends and junctions.
- Clearing and cutting back shrubs on a busy route to a local school to ensure parents and children can walk on pavements safely and not have to walk in the road.



The Trust also endorses the important service many members of the local congregation provide to the wider community as active volunteers of the Rapid Relief Team (RRT), lifting spirits and spreading hope through care, compassion and support.

Local RRT volunteer deployment throughout the year included:

- 18/07/2022 Operation Hydrate – on one of the hottest days of 2022 Sutton RRT handed out over 6,000 bottles of chilled water to the public in and around Parliament Square.



- RRT has partnered with the Lighthouse Charity to support mental health within the construction industry. In September 2022 Sutton RRT provided over 275 meals to workers at the HS2 Site in Harefield as part of a 3-day exhibition for the construction workers.



- Over the weekend 1-2 October 2022, RRT served refreshments and over 2000 meals to officers policing the London Marathon and Protests in London.



- 22nd October 2022 Surrey Fire and Rescue held a multi-agency boat rescue exercise on the River Thames with police officers, paramedics and firefighters in attendance. RRT were glad to serve over 200 meals to help revitalise them after a long day of training.



CASE STUDY – CHARITABLE SUPPORT TO HMP DOWNVIEW

A local senior community member, supported by his granddaughter, visited Downview Prison to make a gift of Bibles to the Prison Chaplain on behalf of the Benhill Gospel Hall Trust.



The Bibles were very well received by the Chaplain, and she explained they fitted very well with the work she does to provide care, compassion and moral/spiritual support to prisoners of all faiths.

BENHILL GOSPEL HALL TRUST

England & Wales - Charity number 1159098

Accounts

Charity registration number: 1159098

Benhill Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2022

Benhill Gospel Hall Trust

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Benhill Gospel Hall Trust

Reference and Administrative Details

Trustees

Mr Nigel J Gould
Mr Alasdair Thomson (resigned 2nd July 2022)
Mr Mark E Reiner
Mr Andrew R Knappett (resigned 1st January 2022)
Mr David Stephen Slegg (resigned 1st January 2022)
Mr Neil Hardwick (appointed 1st January 2022)
Mr William Stanley (appointed 1st January 2022)
Mr Dale Gardiner (appointed 2nd July 2022)

Senior Management / Leadership

Mr. Andrew R Knappett, Chairman
Mr. Alasdair Thomson, Treasurer

Charity Registration Number 1159098

Principal Office
1 Beechwood Lane
Warlingham
Surrey
CR6 9LT

Accountant
Hinton Abbott Accountants
2 Kingsdown Orchard
Hyde Road
Swindon
SN2 7RR

Bankers
Lloyds Bank
Sutton
49/53 High Street
Sutton
Surrey
SM1 1DT

Benhill Gospel Hall Trust

Trustees' Report

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 11 - 12 and comply with the Trust Deed and applicable law.

Structure, governance and management

The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

The Benhill Gospel Hall Trust is constituted by a Deed of Trust dated 13th April 1992, amended by various Deeds and most recently by Deed of Variation dated 13 August 2014. The Trust was registered with the Charity Commission for England and Wales on 6 November 2014 under Charity Registration Number: 1159098

Recruitment and appointment of trustees

The Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration from the Charity in the year ended 5 April 2022 (2021: £nil). Details of expenses reimbursed to Trustees can be found under Note14 of Financial Statements.

The Trust operates 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. The trust maintains particular links with other trusts with which it shares members of its congregation. These trusts own and maintain the local halls in the administrative area known as Sutton. They are Croydon Gospel Hall Trust, Clifton Hill Trust, Greenhill Gospel Trust, South Croydon Trust and Tandridge Gospel Trust. A merge of these trusts is being undertaken as noted below.

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. The Trustees maintain a full range of policies to protect the members and public especially the young, old and disadvantaged persons. Insurance policies are in place to protect both the congregation and the trust assets.

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 of Benhill Gospel Hall Trust confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit. Please refer to the appended Public Benefit Report on pages 19 to 27 for a fuller outline of public benefit work undertaken.

The existing arrangements with the Diamond Centre continue for the provision of horse riding for the disabled and giving them grazing and exercise land for the horses. Members have been engaged with public fund-raising activities for various charities and work with the Rapid Relief Team (RRT is a separate Charity). The Rapid Relief is the charity set up by the Brethren to act as the main public benefit vehicle. It is solely supported by members of the trust worldwide.

The year has been severely impacted by the global epidemic of Covid 19. The brethren have been unable to hold the usual services and marriages as legally permitted have been held in the foyer. All public events and distributions have had to be cancelled with the exception of the Rapid Relief team providing food boxes and supplies to the emergency services on the occasion of need.

While the Diamond Centre remaining closed the horses grazing and use of the fields has of course continued as they need the space for exercise.

The Mobility Centre nearby have not had any public days.

The Trustees are aware of their responsibilities governing public worship and make it easy for the general public to attend services. All services are carried out in accordance with the Trust Deed and the Trustees are aware of their responsibilities to this end. With the gradual lifting of legal restrictions it is hoped that services and charity activities will return to normal.

Main Activities

The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website - www.plymouthbrethrenchristianchurch.org.

The Trust's main achievements this year have been to improve the safety of movement on the site.

The trustees have also established an Emergency Needs fund for the duration of the current pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers 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. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Plans for future period

With the commencement of lockdown restrictions in the UK the trust ceased using the Benhill Gospel Halls it operates. During the financial year, restrictions were eased sufficiently to allow the congregation to use the gospel halls for the Lord's Supper (Communion). The use of the rooms was conducted in a manner which always complied with the government guidance, and the trust intends to continue using the rooms 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. Due to the Govt discontinuing free Covid LFT test kits in March 2022, the Trust undertook regular purchase of test kits which are distributed Free of Charge to the congregation.

Search for new local halls is continuing due to increasing numbers and the moving of several households in the congregation to the Caterham area. A local housing plan was drawn up for guidance in February 2022.

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 600 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the halls and visitors are free to help themselves.

Spreading the Gospel Message

The Gospel Hall is a base from which a large number of preachers operate to spread the Christian gospel, in word and deed. Gospel tracts are provided free of charge by the Trust to such preachers. Many of them also preach the Christian gospel in different public places near they live and work most weeks of the year.

Members of the trust work tirelessly to promote Christianity and advantages of upright living whenever they can.

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:

1. 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)

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).

3. 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).

4. 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.

5. 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).

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift aid is also claimed on relevant gifts.

Trustees' Report (continued)

Financial review

In the year ended 5 April 2022, the Trust had a surplus of £28,831 of incoming resources over resources expended. Total voluntary income received this year was £17,234 compared to £31,627 in the previous year.

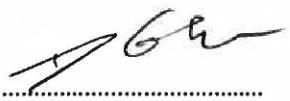
Total Funds held are as follows:
Unrestricted Designated Capital Funds £3,272,656
Unrestricted General Fund £8,015
Other Unrestricted General Designated Funds £1,049
Unrestricted Designated Meeting Room Maintenance Fund £248,612

Policy on reserves

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments.The Trust aims to hold sufficient funds in a current account to cover day to day expenditure for atleast one year, plus an allowance for any urgent repairs and capital expenses that may arise.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.

Free reserves at the year end were £629,248 (2021 £595,081).

The annual report was approved by the trustees of the charity on 03/02/23 and signed on its behalf by:



.....
Mr Dale Gardiner
Trustee

Benhill Gospel Hall Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. All transactions have been reviewed and approved by at least two trustees.

Approved by the trustees of the charity on 03/02/23 and signed on its behalf by:

.....

Mr Dale Gardiner
Trustee

Benhill Gospel Hall Trust

Independent Examiner's Report to the trustees of Benhill Gospel Hall Trust

I report to the trustees on my examination of the accounts of Benhill Gospel Hall Trust for the year ended 5 April 2022.

Responsibilities and basis of report

As the charity trustees of Benhill Gospel Hall Trust you 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 Benhill Gospel Hall 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.

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 Benhill Gospel Hall 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 accounting 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.

.....

Chris Pittock - Senior Partner
Hinton Abbott Accountants
2 Kingsdown Orchard
Hyde Road
Swindon
SN2 7RR

Date: 03/02/23

Benhill Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2022

	Note	Capital Funds £	General funds £	Congregation Support £	Meeting Room Maintenance Fund £	Total 2022 £
Income and Endowments from:						
Donations & Contributions	2	-	135	17,099	-	17,234
Investment income	3	-	8	-	-	8
Other income		-	-	-	103,231	103,231
Total Income		-	143	17,099	103,231	120,473
Expenditure on:						
Charitable activities		(5,336)	(23,526)	(16,050)	(19,619)	(64,531)
Donated Services		-	(27,111)	-	-	(27,111)
Total Expenditure	16	(5,336)	(50,637)	(16,050)	(19,619)	(91,642)
Net (expenditure)/income		(5,336)	(50,494)	1,049	83,612	28,831
Gross transfers between funds		371,571	(371,571)	-	-	-
Net movement in funds		366,235	(422,065)	1,049	83,612	28,831
Reconciliation of funds						
Total funds brought forward		2,906,421	430,080	-	165,000	3,501,501
Total funds carried forward	11	3,272,656	8,015	1,049	248,612	3,530,332

	Note	Capital Funds £	General funds £	Congregation Support £	Meeting Room Maintenance funds £	Total 2021 £
Income and Endowments from:						
Donations and legacies	2	-	127	31,500	-	31,627
Investment income	3	-	21	-	-	21
Other income		-	-	-	73,337	73,337
Total Income		-	148	31,500	73,337	104,985
Expenditure on:						
Charitable activities		(66,234)	(33,200)	(31,800)	(27,751)	(158,985)
Other expenditure		(300,000)	(9,332)	-	-	(309,332)
Total Expenditure	16	(366,234)	(42,532)	(31,800)	(27,751)	(468,317)
Net (expenditure)/income		(366,234)	(42,384)	(300)	45,586	(363,332)
Gross transfers between funds		155	(455)	300	-	-
Net movement in funds		(366,079)	(42,839)	-	45,586	(363,332)

The notes on pages 11 to 18 form an integral part of these financial statements.

Benhill Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2022 (continued)

	Note	Capital Funds £	General funds £	Congregation Support £	Meeting Room Maintenance funds £	Total 2021 £
Reconciliation of funds						
Total funds brought forward		3,272,500	472,919	-	119,414	3,864,833
Total funds carried forward	11	2,906,421	430,080	-	165,000	3,501,501

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 and 2022 is shown in note 11. The funds held were all unrestricted funds.

Benhill Gospel Hall Trust

(Registration number: 1159098)
Balance Sheet as at 5 April 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	6	4,437,084	4,442,420
Current assets			
Debtors	7	501,270	501,106
Cash at bank and in hand	8	130,220	96,214
		631,490	597,320
Creditors: Amounts falling due within one year	9	(2,242)	(2,239)
Net current assets		629,248	595,081
Total assets less current liabilities		5,066,332	5,037,501
Creditors: Amounts falling due after more than one year	10	(1,536,000)	(1,536,000)
Net assets		3,530,332	3,501,501
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		3,281,720	3,336,501
Other funds		248,612	165,000
Total funds	11	3,530,332	3,501,501

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 03/02/23 and signed on their behalf by:

.....
Mr Dale Gardiner
Trustee

Notes to the Financial Statements for the Year Ended 5 April 2022

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and 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 (£).

Basis of preparation
Benhill Gospel Hall Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Incoming Resources
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 Benhill 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.

Resources Expended
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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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.

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.

Tangible fixed assets
Tangible fixed assets (costing more than £100) are stated at cost less depreciation. Freehold land is not depreciated.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and Equipment	25% on Written Down Value

Fund structure
The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. There are two unrestricted designated funds in the charity, Capital fund and Meeting room Maintenance fund. Capital funds consituting the properties held less long term loan received . Meeting Room funds are created with incoming and outgoing expenses relating to meeting rooms like rent received vs maintenance expenses.

Preparation of consolidated financial statements

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

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, the Trust ceased using the gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. 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.

Also, the donation of Elmore Road Hall will not have any impact on continuing as going concern.

Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and expense reimbursement is being mentioned under Note 14.

Wages & Salaries

There are no employees (2021: None).

2 Income from donations and legacies

	Unrestricted funds		Total
	General £	Designated (Congregation Support) £	funds £
Donations and legacies;			
Donations	135	17,099	17,234
Total for 2022	135	17,099	17,234
Total for 2021	127	31,500	31,627

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	8	8
Total for 2022	8	8
Total for 2021	21	21

4 Other income

	Other funds £	Total funds £
Rental income	103,231	103,231
Total for 2022	103,231	103,231
Total for 2021	73,337	73,337

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Milton Hall Property £	Furniture and equipment £	Total £
Cost			
At 6 April 2021	4,433,273	68,025	4,501,298
At 5 April 2022	4,433,273	68,025	4,501,298
Depreciation			
At 6 April 2021	-	58,878	58,878
Charge for the year	-	5,336	5,336
At 5 April 2022	-	64,214	64,214
Net book value			
At 5 April 2022	4,433,273	3,811	4,437,084
At 5 April 2021	4,433,273	9,147	4,442,420

Land Registry Details:

Milton Hall : SY 302264

7 Debtors

	2022 £	2021 £
Concessionary Loans	500,000	500,000
Prepayments	1,270	1,106
	501,270	501,106

8 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	130,220	96,214

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	2	(1)
Accruals	2,240	2,240
	2,242	2,239

10 Creditors: amounts falling due after one year

	2022 £	2021 £
Loans (Croydon GHT)	1,536,000	1,536,000

11 Funds

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2022 £
Unrestricted					
Unrestricted general funds					
General funds	430,080	143	(50,637)	(371,571)	8,015
General	430,080	143	(50,637)	(371,571)	8,015
Unrestricted designated funds					
Capital Fund	2,906,421	-	(5,336)	371,571	3,272,656
Designated (Capital Fund)	2,906,421	-	(5,336)	371,571	3,272,656
Unrestricted other funds					
Other unrestricted funds	-	17,099	(16,050)	-	1,049
Other	-	17,099	(16,050)	-	1,049
Other funds					
Meeting Room Maintenance Fund	165,000	103,231	(19,619)	-	248,612
Total Unrestricted funds	3,501,501	120,473	(91,642)	-	3,530,332

Notes to the Financial Statements for the Year Ended 5 April 2022 (continued)

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2021 £
Unrestricted					
Unrestricted general funds					
General funds	472,919	148	(42,532)	(455)	430,080
Unrestricted designated funds					
Designated funds	3,272,500	-	(366,234)	155	2,906,421
Designated (Capital Fund)	3,272,500	-	(366,234)	155	2,906,421
Other	-	(31,500)	31,800	(300)	-
Other funds					
Other Funds	119,414	73,337	(27,751)	-	165,000
Total unrestricted funds	3,864,833	104,985	(468,317)	-	3,501,501

12 Analysis of net assets between funds

	Unrestricted funds		Total funds at 5 April 2022
	General	Designated	
	£	£	£
Tangible fixed assets	-	4,437,084	4,437,084
Current assets	631,490	-	631,490
Current liabilities	(2,241)	-	(2,241)
Creditors over 1 year	-	(1,536,000)	(1,536,000)
Total net assets	629,249	2,901,084	3,530,333

	Unrestricted funds		Total funds at 5 April 2021
	General	Designated	
	£	£	£
Tangible fixed assets	-	4,442,421	4,442,421
Current assets	597,320	-	597,320
Current liabilities	(2,240)	-	(2,240)
Creditors over 1 year	-	(1,536,000)	(1,536,000)
Total net assets	595,080	2,906,421	3,501,501

13 Analysis of net funds

	At 6 April 2021	Financing cash flows	At 5 April 2022
	£	£	£
Cash at bank and in hand	96,214	405,056	501,270
Net debt	96,214	405,056	501,270

	At 6 April 2020	Financing cash flows	At 5 April 2021
	£	£	£
Cash at bank and in hand	93,461	2,753	96,214
Net debt	93,461	2,753	96,214

14 Related party transactions

There were no donations received from any related parties during the year. During the year, the sum of £684.86 was paid to Standby Fire Protection, a business in which Mr Neil Hardwick (a trustee) is a partner, for services rendered and products supplied for the purposes of the charities activities".

15 Analysis of governance and support costs

Governance costs

Allocated Support costs includes independent examiners fees £600.

	Unrestricted funds General £	Other funds £	Total funds £
Legal fees	-	5,146	5,146
Allocated support costs	2,858	-	2,858
Total for 2022	2,858	5,146	8,004
Total for 2021	2,876	6,755	9,631

16 Resources Expended

Net incoming/(outgoing) resources for the year include:

	2022 £	2021 £
Light, heat and power	12,661	18,118
Insurance	2,013	1,959
Repairs and maintenance	14,473	20,996
Charitable donations	27,111	9,332
Printing, postage and stationery	113	112
Accountancy fees	2,858	2,876
Legal and professional fees	5,146	6,755
Congregation support	16,050	31,800
Depreciation of office equipment	5,336	3,049
Sundry expenses	2,259	8,113
Telephone	1,429	1,141
Cleaning	2,193	881
Donation of Elmore Hall	-	300,000
Loss on Disposal of Elmore Hall	-	63,185
Total	91,642	468,318

Donated Services/facilities during the year includes :
Services Donated to:
Clifton Hill Trust £26,822.81
Tandridge GHT £288.22

Benhill
GOSPEL HALL TRUST

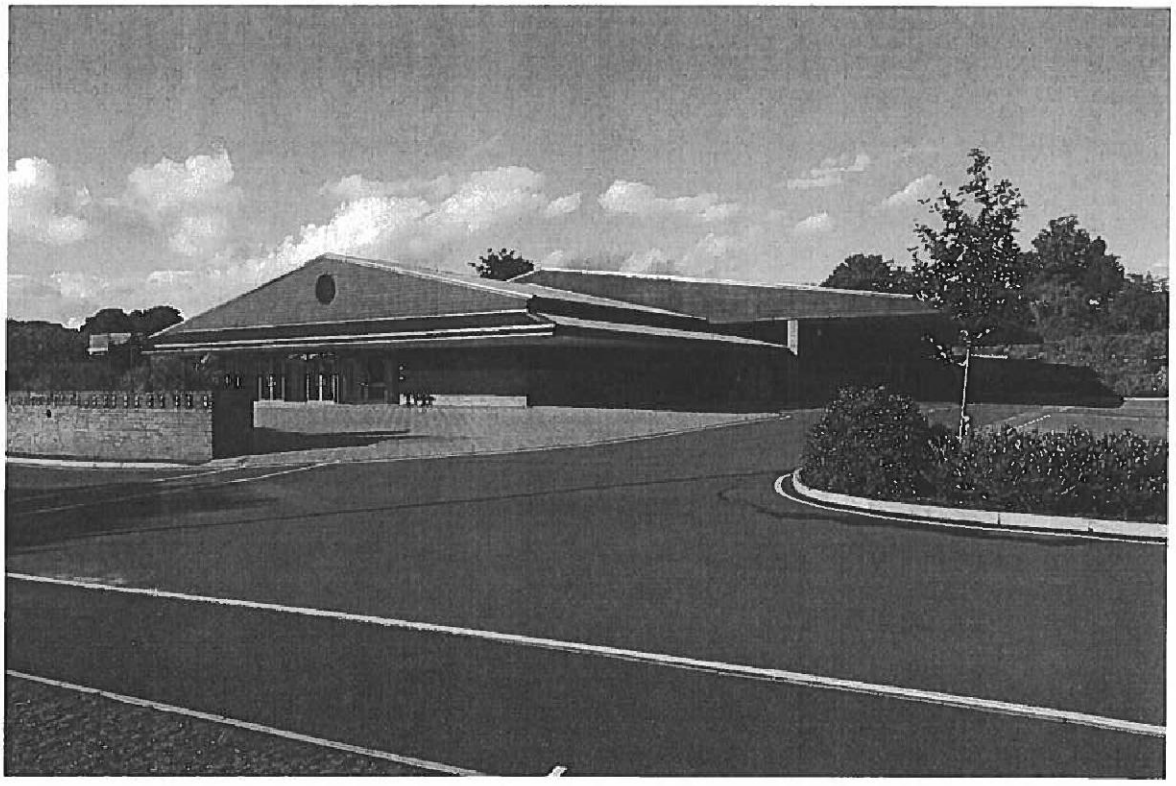
Public Benefit Report

Benhill
GOSPEL HALL TRUST

Benhill Gospel Hall Trust Public Benefit

Benhill Gospel Hall Trust actively supports the assistance, donations and physical help to members of the wider community, in line with the Aims and Objectives set out in our Trust Deed.

2022 was a year when the Trust and its Community Members were able to reengage in activities that supported the local community and had not been possible in the Covid years of 2019/2020 and 2021.



2022 SUMMARY

The Trustees of Benhill Gospel Trust confirm they have fulfilled their duties under Section 4 of the Charities Act 2011 and have paid due regard to the Charity Commission general guidance to Charities on Public Benefit.

2022 has been a positive year where we have been able to recommence charitable works such as the Street Preaching and personal contact with persons in the wider community that need charitable assistance. This was largely due to increased Government provision of vaccines and easing of rules/regulations surrounding our exposure to socialising.

The Trustees and regular congregation members have continued to actively contribute to working for the public benefit and have found that additional resource was needed, due to wider community needs caused by high inflation, increases in cost of food and commodity prices rising disproportionately to the living wage.

STREET PREACHING AND TRACT DISTRIBUTION

After a pause of nearly 2 years, we were glad to recommence with Street Preaching and distribution of gospel tracts in Sutton, Wallington and Croydon High Street. This is carried out by members of the congregation on a weekly basis and since recommencing on the 1st November 2022 has involved 63 members of the community and resulted in the free issue of 239 tracts.

A large supply and variety of tracts and booklets are held at the main gospel hall (Milton Hall) and made openly available for any interested members of the wider community.

Enquiries received during the course of the year were also directed to the Bible and Gospel Trust Website: https://christiandoctrineandgospelpublishing.org/.









This charitable organisation has the added benefit of being able to supply booklets and tracts in multiple languages.

Benhill

WORKING WITH OTHER CHARITIES

Both the Benhill Gospel Hall Trust and its regular community members have actively supported and assisted numerous other Charities through 2022.

Examples of some of these activities are:

- Purchasing of Morrisons food bags for needy persons in Caterham.
- Donations to Home Start Charity, Royal National institute for Deaf People and MacMillan Cancer/Nurses.
- Support for the Land's End to John O'Groats challenge in donation to the Asthma and Lung Charity.
- Local Community Blind/Curtain manufacturing Business – all waste fabric from projects and discontinued materials are donated to Oath Home Ltd, a not-for-profit company that repurposes it into gilets, cushions, bags and much more. These upcycled products are then sold and the profits donated to Step by Step, a charity supporting homeless young people with accommodation, health support and life skills to get them back into education, training and employment and back on the road to building a better life.
- Donations to Lennox Children's Cancer Fund – LCCF specifically helps affected families financially, especially where a parent has had to give up work when a child is hospitalised or undergoing treatment. They also provide free respite breaks in a property they own in the New Forest enabling families that are under pressure to spend quality time together.
- Salt spreading in icy weather on behalf of local Residents' Associations on residential roads that have dangerous bends and junctions.
- Clearing and cutting back shrubs on a busy route to a local school to ensure parents and children can walk on pavements safely and not have to walk in the road



The Trust also endorses the important service many members of the local congregation provide to the wider community as active volunteers of the Rapid Relief Team (RRT), lifting spirits and spreading hope through care, compassion and support.

Local RRT volunteer deployment throughout the year included:

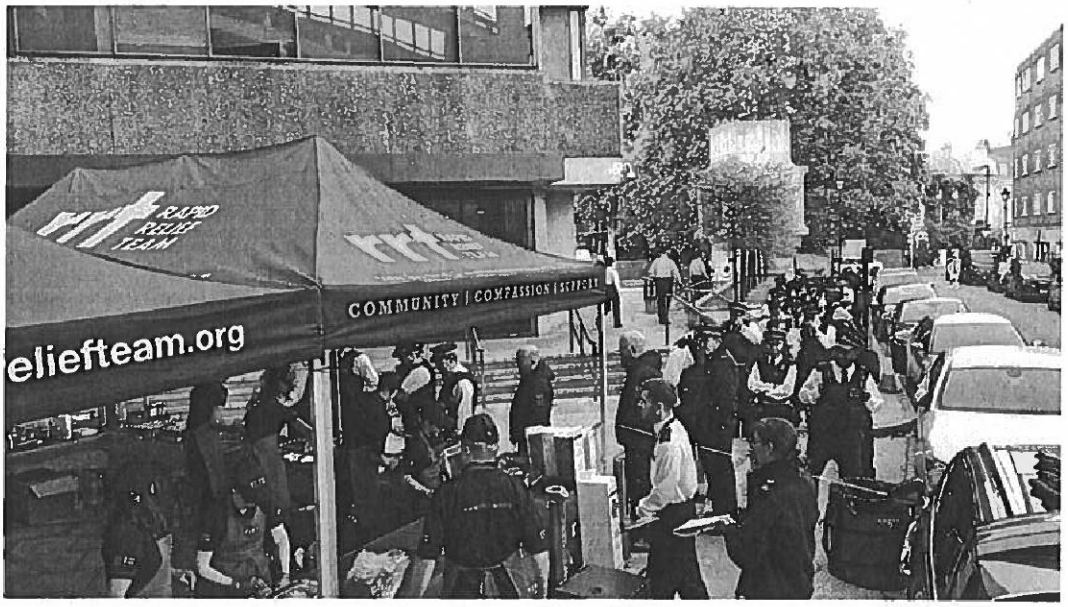
- Operation Hydrate – on one of the hottest days of 2022 Sutton RRT handed out over 6,000 bottles of chilled water to the public in and around Parliament Square.



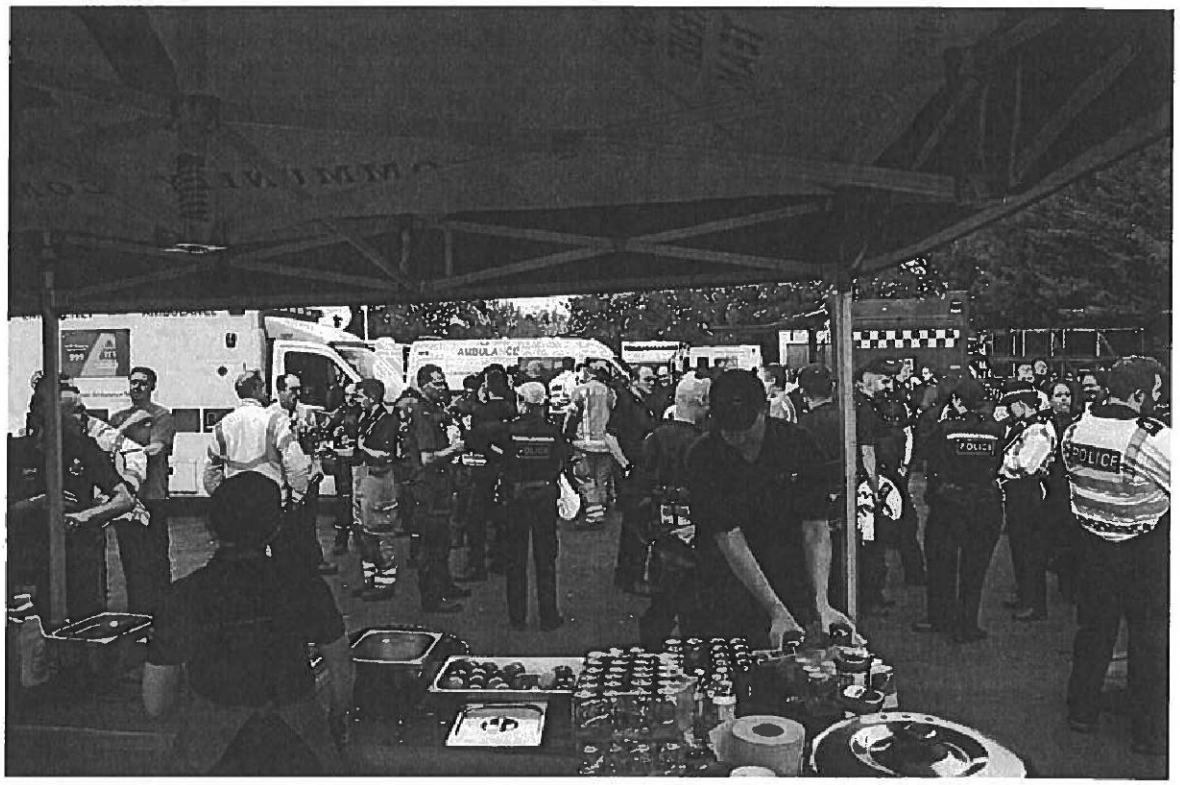
- RRT has partnered with the Lighthouse Charity to support mental health within the construction industry. In September 2022 Sutton RRT provided over 275 meals to workers at the HS2 Site in Harefield as part of a 3-day exhibition for the construction workers.



- Over the weekend 1-2 October, RRT served refreshments and over 2000 meals to officers policing the London Marathon and Protests in London.



- Surrey Fire and Rescue held a multi-agency boat rescue exercise on the River Thames with police officers, paramedics and firefighters in attendance. RRT were glad to serve over 200 meals to help revitalise them after a long day of training.



CASE STUDY – CHARITABLE SUPPORT TO HMP DOWNVIEW

A local senior community member, supported by his granddaughter, visited Downview Prison to make a gift of Bibles to the Prison Chaplain on behalf of the Benhill Gospel Hall Trust.



The Bibles were very well received by the Chaplain, and she explained they fitted very well with the work she does to provide care, compassion and moral/spiritual support to prisoners of all faiths.

BENHILL GOSPEL HALL TRUST

England & Wales - Charity number 1159098

Accounts

Charity registration number: 1159098

Benhill Gospel Hall Trust

Annual Report and Financial Statements

for the year ended 5 April 2021

Benhill Gospel Hall Trust

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Benhill Gospel Hall Trust

Reference and Administrative Details

Trustees	Mr Nigel J Gould
	Mr Alasdair Thomson
	Mr Mark E Reiner
	Mr Andrew R Knappett
	Mr David Stephen Slegg
Treasurer and Chairman	Mr. Alasdair Thomson, Treasurer
	Mr. Andrew R Knappett, Chairman
Principal Office	1 Beechwood Lane Warlingham Surrey CR6 9LT
Charity Registration Number	1159098
Bankers	Lloyds Bank Sutton 49/53 High Street Sutton Surrey SM1 1DT
Accountant	Hinton Abbott Accountants 2 Kingsdown Orchard Hyde Road Swindon SN2 7RR

Benhill Gospel Hall Trust

Trustees' Report

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 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

The charity is controlled by a deed of trust, and constitutes an unincorporated charity.

The Benhill Gospel Hall Trust is constituted by a Deed of Trust dated 13th April 1992, amended by various Deeds and most recently by Deed of Variation dated 13 August 2014. The Trust was registered with the Charity Commission for England and Wales on 6 November 2014 under Charity Registration Number: 1159098

Recruitment and appointment of trustees

The Trustees who have served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration from the Charity in the year ended 5 April 2021 (2020: £nil). Details of expenses reimbursed to Trustees can be found under Note 8 of Financial Statements.

The Trust operates 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. These trusts own and maintain the local halls in the administrative area known as Sutton. They are Clifton Hill Trust, Greenhill Gospel Trust, South Croydon Trust and Tandridge Gospel Trust A merge of these trusts is being undertaken as noted below.

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. The Trustees maintain a full range of policies to protect the members and public especially the young, old and disadvantaged persons. Insurance policies are in place to protect both the congregation and the trust assets.

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.

Benhill Gospel Hall Trust

Trustees' Report

Public benefit

The trustees of Benhill Gospel Hall Trust confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

The existing arrangements with the Diamond Centre continue for the provision of horse riding for the disabled and giving them grazing and exercise land for the horses. Members have been engaged with public fund-raising activities for various charities and work with the Rapid Relief Team. The Rapid Relief is the charity set up by the Brethren to act as the main public benefit vehicle. It is solely supported by members of the trust worldwide.

The year has been severely impacted by the global epidemic of Covid 19. The brethren have been unable to hold the usual services and marriages as legally permitted have been held in the foyer. All public events and distributions have had to be cancelled with the exception of the Rapid Relief team providing food boxes and supplies to the emergency services on the occasion of need.

While the Diamond Centre remaining closed the horses grazing and use of the fields has of course continued as they need the space for exercise.

The Mobility Centre nearby have not had any public days.

The Trustees are aware of their responsibilities governing public worship and make it easy for the general public to attend services. All services are carried out in accordance with the Trust Deed and the Trustees are aware of their responsibilities to this end. With the gradual lifting of legal restrictions it is hoped that services and charity activities will return to normal.

Main Activities

The Trust provides and maintains gospel halls for the religious activities of Christians often referred to as 'Brethren'. Details of the origins, teachings and way of life of the Brethren can be found on their website - www.plymouthbrethrenchristianchurch.org.

The Trust's main achievements this year have been to improve the safety of movement on the site.

The trustees have also established an Emergency Needs fund for the duration of the current pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers 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. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Donation of Gospel Hall

During the financial year the Trustees concluded that the Elmore Road hall owned by Benhill Gospel Hall Trust, should be donated to Clifton Hill Gospel Hall Trust (an affiliated trust) for NIL consideration pursuant to the power contained in clause 2.2(o) of the Trust Deed. as they considered it would be in the best interests of the congregation if the management and administration of this gospel hall was transfered to Clifton Hill Trust. The donation was completed on 14th August 2020.

Benhill Gospel Hall Trust

Trustees' Report

Plans for future period
Further local meeting halls are required and constant work is undertaken to secure these. The Kenley application was refused, and this further demonstrates the difficulties in obtaining the necessary permissions.
The City Hall trust has undergone a merge with the other local meeting hall trusts including a complete compliance review. Benhill Gospel Hall Trust and Clifton Hill Trust are now the two registered trusts owning and responsible for all the meeting halls locally.

From 18th March 2020, Benhill Gospel Trust ceased using gospel halls, which it operates. This was as a result of the global COVID-19 pandemic and the general lockdown imposed by the government on 23rd March 2020. The Trust aims to use these Gospel Halls again once the general lockdown is lifted and it is deemed 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 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 50 and 600 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the halls and visitors are free to help themselves.

Spreading the Gospel Message
The Gospel Hall is a base from which a large number of preachers operate to spread the Christian gospel, in word and deed. Gospel tracts are provided free of charge by the Trust to such preachers. Many of them also preach the Christian gospel in different public places near they live and work most weeks of the year.

Members of the trust work tirelessly to promote Christianity and advantages of upright living whenever they can.

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:

1. 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)

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).

3. 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).

4. 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.

5. 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).

Funding

Funding is sought through gifts and donations from the congregation. Grants are sometimes received from other charitable trusts with congruent objectives. Gift aid is also claimed on relevant gifts.

Financial review

In the year ended 5 April 2021, the Trust had a deficit of £363,332 of incoming resources over resources expended. The loss includes the value of Elmore hall £366,234 which was transfered to Clifton Hill Trust during the year. Total voluntary income received this year was £31,627 compared to £124 in the previous year.

Total Funds held are as follows:
Capital Funds £2,906,421
Unrestricted Funds £430,080
Meeting room Maintenance Fund £165,000

Policy on reserves

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments.The Trust aims to hold sufficient funds in a current account to cover day to day expenditure for atleast one year, plus an allowance for any urgent repairs and capital expenses that may arise.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.

Free reserves at the year end were £595,081. This includes loan given to other trust £500,000.

Benhill Gospel Hall Trust

Trustees' Report

The annual report was approved by the trustees of the charity on 25.01.2022 and signed on its behalf by:

.....
Mr Alasdair Thomson
Trustee

Benhill Gospel Hall Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 25/10/2022 and signed on its behalf by:

.....

Mr Alasdair Thomson
Trustee

Benhill Gospel Hall Trust

Independent Examiner's Report to the trustees of Benhill Gospel Hall Trust

I report on the accounts of the charity for the year ended 5 April 2021 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner
The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of 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 you as 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 next statement.

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 faire 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.

In connection with my examination, no matter has come to my attention:

.....
Chris Pittock - Senior Partner
Hinton Abbott Accountants
2 Kingsdown Orchard
Hyde Road
Swindon
SN2 7RR

Date: 18/01/22

Benhill Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2021

	Note	Capital Funds £	General funds £	Congregation Support £	Meeting Room Maintenance Fund £	Total 2021 £
Income and Endowments from:						
Donations & Contributions	2	-	127	31,500	-	31,627
Investment income	3	-	21	-	-	21
Other income		-	-	-	73,337	73,337
Total Income		-	148	31,500	73,337	104,985
Expenditure on:						
Charitable activities		(66,234)	(33,200)	(31,800)	(27,751)	(158,985)
Donated Services	6	(300,000)	(9,332)	-	-	(309,332)
Total Expenditure	7	(366,234)	(42,532)	(31,800)	(27,751)	(468,317)
Net (expenditure)/income		(366,234)	(42,384)	(300)	45,586	(363,332)
Gross transfers between funds		155	(455)	300	-	-
Net movement in funds		(366,079)	(42,839)	-	45,586	(363,332)
Reconciliation of funds						
Total funds brought forward		3,272,500	472,919	-	119,414	3,864,833
Total funds carried forward	14	2,906,421	430,080	-	165,000	3,501,501

	Note	Capital Funds £	General funds £	Meeting Room Maintenance funds £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	-	124	-	124
Investment income	3	-	104	-	104
Other income		-	-	72,000	72,000
Total Income		-	228	72,000	72,228
Expenditure on:					
Charitable activities		(4,014)	(46,723)	(45,731)	(96,468)
Other expenditure		-	(11,173)	-	(11,173)
Total Expenditure	7	(4,014)	(57,896)	(45,731)	(107,641)
Net (expenditure)/income		(4,014)	(57,668)	26,269	(35,413)
Gross transfers between funds		159,587	(159,587)	-	-
Net movement in funds		155,573	(217,255)	26,269	(35,413)

The notes on pages 12 to 18 form an integral part of these financial statements.

Benhill Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2021

	Note	Capital Funds £	General funds £	Meeting Room Maintenance funds £	Total 2020 £
Reconciliation of funds					
Total funds brought forward		3,116,927	690,174	93,145	3,900,246
Total funds carried forward	14	3,272,500	472,919	119,414	3,864,833

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 and 2021 is shown in note 14. The funds held were all unrestricted funds.

Benhill Gospel Hall Trust

(Registration number: 1159098)
Balance Sheet as at 5 April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	4,442,420	4,808,500
Current assets			
Debtors	10	501,106	501,112
Cash at bank and in hand	11	96,214	93,461
		597,320	594,573
Creditors: Amounts falling due within one year	12	(2,239)	(2,240)
Net current assets		595,081	592,333
Total assets less current liabilities		5,037,501	5,400,833
Creditors: Amounts falling due after more than one year	13	(1,536,000)	(1,536,000)
Net assets		3,501,501	3,864,833
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		3,336,501	3,745,419
Other funds		165,000	119,414
Total funds	14	3,501,501	3,864,833

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 25.04.2022 and signed on their behalf by:

.....
Mr Alasdair Thomson
Trustee

Benhill Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2021

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and 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 (£).

Basis of preparation
Benhill Gospel Hall 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 notes.

Incoming Resources
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 Benhill 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.

Resources Expended
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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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.

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.

Tangible fixed assets
Tangible fixed assets (costing more than £100) are stated at cost less depreciation. Freehold land is not depreciated.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and Equipment	25% on Written Down Value

Fund structure
The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. There are two unrestricted designated funds in the charity, Capital fund and Meeting room Maintenance fund. Capital funds consituting the properties held less long term loan received . Meeting Room funds are created with incoming and outgoing expenses relating to meeting rooms like rent received vs maintenance expenses.

Preparation of consolidated financial statements

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

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, the Trust ceased using the gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. 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.

Also, the donation of Elmore Road Hall will not have any impact on continuing as going concern.

Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and expense reimbursement is being mentioned under Note 17.

Wages & Salaries

There are no employees (2020: None).

2 Income from donations and legacies

	Unrestricted funds		Total
	General £	Designated (Congregation Support) £	funds £
Donations and legacies;			
Donations	127	31,500	31,627
Total for 2021	127	31,500	31,627
Total for 2020	124	-	124

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	21	21
Total for 2021	21	21
Total for 2020	104	104

4 Other income

	Other funds £	Total funds £
Rental income	73,337	73,337
Total for 2021	73,337	73,337
Total for 2020	72,000	72,000

5 Analysis of governance and support costs

Governance costs

Allocated Support costs includes independent examiners fees £600.

	Unrestricted funds General £	Other funds £	Total funds £
Legal fees	-	6,755	6,755
Allocated support costs	2,876	-	2,876
Total for 2021	2,876	6,755	9,631
Total for 2020	2,100	8,377	10,477

6 Donated Services

Donated Sevices/facilities during the year includes :
Services Donated to:
Greenhill Gospel Trust : £4,036
Clifton Hill Trust £4,886
Tandridge GHT £410
Hall Donated to :
During the year Elmore road hall was transferd to Clifton Hill Trust at market value of £300,000.

7 Resources Expended

Net outgoing resources for the year include:

	2021 £	2020 £
Light, heat and power	18,118	26,245
Insurance	1,959	1,491
Repairs and maintenance	20,996	37,354
Charitable donations	9,332	11,173
Printing, postage and stationary	112	602
Accountancy fees	2,876	2,100
Legal and professional fees	6,755	8,377
Congregation support	31,800	-
Depreciation of office equipment	3,049	4,014
Sundry expenses	8,113	6,806
Telephone	1,141	1,436
Cleaning	881	8,048
Donation of Elmore Hall	300,000	-
Loss on Disposal of Elmore HAll	63,185	-
Total	468,318	107,644

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Milton Hall Property £	Furniture and equipment £	Elmore Hall Property £	Total £
Cost				
At 6 April 2020	4,433,273	67,870	363,185	4,864,328
Additions	-	155	-	155
Disposals	-	-	(363,185)	(363,185)
At 5 April 2021	4,433,273	68,025	-	4,501,298
Depreciation				
At 6 April 2020	-	55,829	-	55,829
Charge for the year	-	3,049	-	3,049
At 5 April 2021	-	58,878	-	58,878
Net book value				
At 5 April 2021	4,433,273	9,147	-	4,442,420
At 5 April 2020	4,433,273	12,041	363,185	4,808,499

Land Registry Details:

Milton Hall : SY 302264
Elmore Hall : SY 834583 - The hall was donated to Clifton Hill Trust on 14th of August 2020 for nil consideration.

10 Debtors

	2021 £	2020 £
Concessionary Loans	500,000	500,000
Prepayments	1,106	1,112
	501,106	501,112

11 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	96,214	93,461

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	(1)	-
Accruals	2,240	2,240
	2,239	2,240

13 Creditors: amounts falling due after one year

	2021 £	2020 £
Loans (Croydon GHT)	1,536,000	1,536,000

14 Funds

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2021 £
Unrestricted					
General	(472,919)	(148)	42,532	455	(430,080)
Designated (Capital Fund)	(3,272,500)	-	366,234	(155)	(2,906,421)
Other	-	(31,500)	31,800	(300)	-
Designated (Meeting Room Maintenance Fund)	(119,414)	(73,337)	27,751	-	(165,000)
Total Unrestricted funds	(3,864,833)	(104,985)	468,317	-	(3,501,501)

	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2020 £
Unrestricted					
General / Designated	(690,174)	(228)	57,896	159,587	(472,919)
Designated (Capital Fund)	(3,116,927)	-	4,014	(159,587)	(3,272,500)
Designated (Meeing Room Maintenance Funds)	(93,145)	(72,000)	45,731	-	(119,414)
Total unrestricted funds	(3,900,246)	(72,228)	107,641	-	(3,864,833)

15 Analysis of net assets between funds

	Unrestricted funds		Total funds at 5 April 2021
	General	Designated	
	£	£	£
Tangible fixed assets	-	4,442,421	4,442,421
Current assets	597,320	-	597,320
Current liabilities	(2,240)	-	(2,240)
Creditors over 1 year	-	(1,536,000)	(1,536,000)
Total net assets	595,080	2,906,421	3,501,501

	Unrestricted funds		Total funds at 5 April 2020
	General	Designated	
	£	£	£
Tangible fixed assets	-	4,808,500	4,808,500
Current assets	594,573	-	594,573
Current liabilities	(2,241)	-	(2,241)
Creditors over 1 year	-	(1,536,000)	(1,536,000)
Total net assets	592,332	3,272,500	3,864,832

16 Analysis of net funds

	At 6 April 2020	Financing cash flows	At 5 April 2021
	£	£	£
Cash at bank and in hand	93,461	2,753	96,214
Net debt	93,461	2,753	96,214

	At 6 April 2019	At 5 April 2020
	£	£
Cash at bank and in hand	284,478	284,478
Net debt	284,478	284,478

17 Related party transactions

There were no donations received from any related parties during the year.

Expenses Reimbused to Trustees

Langley Contracts (David Slegg, Trustee) undertook to redecorate the toilets and foyer areas on a standard decorators fee based on area and/or time taken. Total amount paid to his business was £14,380.69.
In addition, Daybrook Services (Nigel Gould) was paid £414 for supply and installation of water heater.