

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.

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 2023 (2022: £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 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.

Benhill Gospel Hall Trust

Trustees' Report (continued)

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 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.

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.

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).

Benhill Gospel Hall Trust

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

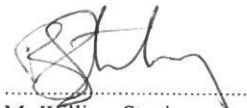
The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The Trust aims to hold sufficient funds in a current account to cover day to day expenditure for at least one year, plus 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 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.

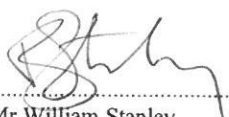
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, 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 Activities, 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

Benhill Gospel Hall Trust

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.

Benhill Gospel Hall Trust

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 requirement 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.



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.

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

Benhill Gospel Hall Trust

(Registration number: 1159098)

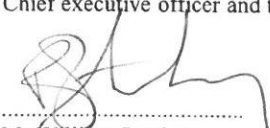
Balance Sheet as at 5 April 2023

	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	<u>(1,098)</u>	<u>(8)</u>
		1,487,528	34,159
Working capital adjustments			
Decrease/(increase) in debtors	8	495,624	(164)
Increase in creditors	10	<u>765</u>	<u>3</u>
Net cash flows from operating activities		<u>1,983,917</u>	<u>33,998</u>
Cash flows from investing activities			
Interest receivable and similar income	3	1,098	8
Purchase of tangible fixed assets	7	<u>(4,137)</u>	<u>-</u>
Net cash flows from investing activities		<u>(3,039)</u>	<u>8</u>
Cash flows from financing activities			
Repayment of loans and borrowings	10	<u>(1,536,000)</u>	<u>-</u>
Net increase in cash and cash equivalents		444,878	34,006
Cash and cash equivalents at 6 April		<u>130,220</u>	<u>96,214</u>
Cash and cash equivalents at 5 April		<u>575,098</u>	<u>130,220</u>

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

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

Benhill Gospel Hall Trust

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.

Benhill Gospel Hall Trust

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

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

Furniture and Equipment

Depreciation method and rate

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 constituting 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

Benhill Gospel Hall Trust

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

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

Benhill Gospel Hall Trust

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

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

Benhill Gospel Hall Trust

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

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	<u>4,433,273</u>	<u>72,162</u>	<u>4,505,435</u>
Depreciation			
At 6 April 2022	-	64,214	64,214
Charge for the year	-	2,749	2,749
At 5 April 2023	<u>-</u>	<u>66,963</u>	<u>66,963</u>
Net book value			
At 5 April 2023	<u>4,433,273</u>	<u>5,199</u>	<u>4,438,472</u>
At 5 April 2022	<u>4,433,273</u>	<u>3,811</u>	<u>4,437,084</u>

Land Registry Details:

Milton Hall : SY 302264

8 Debtors

	2023 £	2022 £
Concessionary Loans	-	500,000
Prepayments	5,645	1,270
	<u>5,645</u>	<u>501,270</u>

Benhill Gospel Hall Trust

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

9 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>575,098</u>	<u>130,220</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	-	2
Accruals	<u>3,007</u>	<u>2,240</u>
	<u>3,007</u>	<u>2,242</u>

11 Creditors: amounts falling due after one year

	2023 £	2022 £
Loans (Croydon GHT)	<u>-</u>	<u>1,536,000</u>

12 Funds

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

Benhill Gospel Hall Trust

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					
<i>Unrestricted general funds</i>					
General funds	430,080	143	(50,637)	(371,571)	8,015
<i>Unrestricted designated funds</i>					
Designated funds	<u>2,906,421</u>	<u>-</u>	<u>(5,336)</u>	<u>371,571</u>	<u>3,272,656</u>
Designated (Capital Fund)	2,906,421	-	(5,336)	371,571	3,272,656
Other	-	17,099	(16,050)	-	1,049
Other funds					
Other Funds	<u>165,000</u>	<u>103,231</u>	<u>(19,619)</u>	<u>-</u>	<u>248,612</u>
Total unrestricted funds	<u><u>3,501,501</u></u>	<u><u>120,473</u></u>	<u><u>(91,642)</u></u>	<u><u>-</u></u>	<u><u>3,530,332</u></u>

Benhill Gospel Hall Trust

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

	Unrestricted funds		Total funds at
	General	Designated	5 April
	£	£	2022
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	<u>629,249</u>	<u>2,901,084</u>	<u>3,530,333</u>

14 Analysis of net funds

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

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.

Benhill Gospel Hall Trust

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

17 Analysis of governance and support costs

Governance costs

Allocated Support costs includes independent examiners fees £600.

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

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	<u>139,335</u>	<u>91,642</u>

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

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.

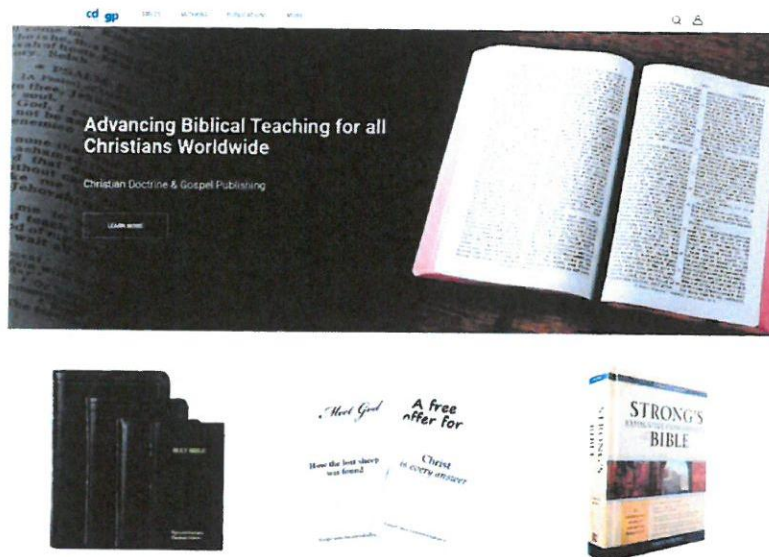
The Trustees and regular congregation members have continued to actively contribute to working for the public benefit and have found that additional resource was needed, due to wider community needs caused by high inflation, increases in cost of food and commodity prices rising disproportionately to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