

Charity Registration No: 1159110

The Horsham Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2022**

T B Tax Services
Bridge House
Pattenden Lane
Marden
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TN12 9QJ

The Horsham Gospel Hall Trust

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The Horsham Gospel Hall Trust**Reference and Administrative Details
For the year ended 5 April 2022**

Charity name	The Horsham Gospel Hall Trust
Registered charity number	1159110
Trustees	James Bricknell (Treasurer) Richard Thomas Cowley (Chair) Mark McIntyre Benjamin James Brooker Jerry Payne
Principal address	2 Masons Field Mannings Heath Horsham West Sussex RH13 6JP
Bankers	CAF Bank 25 Kings Hall Avenue Kings Hill West Malling ME19 4JQ
Independent examiner	Mike Prior FCA Sherlocks Chartered Accountants 16 Desborough Avenue Stanground Peterborough PE2 8RG
Accountant	T B Tax Services Accountants Bridge House Pattenden Lane Marden Kent TN12 9QJ

The Horsham Gospel Hall Trust

Report of the Trustees For the year ended 5 April 2022

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 page 12 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

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

The Charity is an unincorporated trust constituted by a Deed of Trust dated 2 October 1979, amended by various Deeds and most recently by Deed of Variation dated 26 August 2014. The Trust was registered with the Charity Commission for England and Wales on 6 November 2014 under Charity Registration Number: 1159110.

Recruitment and appointment of new trustees

The names of the Trustees who served during the year and since the year end are set out on page 3. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022 (2021: £nil).

The Trust operates three Gospel Halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with other Gospel Hall Trusts, and during the year expenses were paid on its behalf by the Whitmore Way Gospel Hall Trust – a Trust with similar objectives.

Risk management

The Trustees have identified and reviewed the major risks to which the Charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks.

Objectives and activities

Objectives and aims

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

The Horsham Gospel Hall Trust

Report of the Trustees (Cont'd) For the year ended 5 April 2022

Public benefit

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

Main activities and achievements

The Trust provides and maintains Gospel Halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The Trust has continued to engage with the congregation and encouraging good works by them which benefit the wider community, as described below.

Plans for future periods

With the commencement of lockdown restrictions in the UK the trust ceased using the 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.

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 30 and 300 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 hall and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

The Gospel Halls are a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Members of the congregation participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

The Trust also works alongside the Rapid Relief Team (a separate charity) and provides trained volunteers for the great work that they do.

The Horsham Gospel Hall Trust

Report of the Trustees (Cont'd) For the year ended 5 April 2022

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).

Spreading the Gospel message and the life of a Christian

- 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 2022 the Trust had a large surplus of incoming resources over outgoing resources of £525659 (2021: £(6184)). This was due to a grant in the year from The Whitmore Way Gospel Hall Trust to purchase a new hall.

Total voluntary income received this year was £554059 compared to £7990 in the previous year.

All funds held were unrestricted funds.

The Horsham Gospel Hall Trust

Report of the Trustees (Cont'd) For the year ended 5 April 2022

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves.

The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves at the year-end were £20008 (2021: £2284).

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions are reviewed and approved by two Trustees.

On behalf of the Board:

DocuSigned by:

James Bricknell

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James Bricknell

Trustee

11/29/2022

Date:

The Horsham Gospel Hall Trust

Independent Examiner's report to the Trustees For the year ended 5 April 2022

I report to the trustees on my examination of the accounts of The Horsham Gospel Hall Trust for the year ending 5 April 2022.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

BASIS OF THE INDEPENDENT EXAMINERS 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 statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

DocuSigned by:

81306C7F2CBA476...
Mike Prior FCA
11/9/2022

Sherlocks Chartered Accountants
16 Desborough Avenue
Stanground
Peterborough
PE2 8RG

The Horsham Gospel Hall Trust

Statement of Financial Activities

For the year ended 5 April 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Collections		7000	0	7000	5000
Contributions from the congregation		0	0	0	0
Gift Aid donations		0	0	0	0
Legacies		16347	0	16347	0
Donated services	4	7970	0	7970	2990
Payroll giving		0	0	0	0
Grants from Whitmore Way Gospel Hall Trust		522742	0	522742	0
<i>Investments</i>					0
Bank interest		3	0	3	0
<i>Other - Rent received</i>		7140		7140	3900
Total		561202	0	561202	11890
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms		33758	0	33758	16787
Other charitable activities		1785	0	1785	1287
Cost of donated services		0	0	0	0
Total	5	35543	0	35543	18074
Net income/(expenditure)		525659	0	525659	(6184)
Gains/(losses) on sale of fixed assets		0	0	0	0
Net movement in funds		525659	0	525659	(6184)
Reconciliation of funds					
Total funds brought forward		1191997	0	1191997	1198181
Total funds carried forward		1717656	0	1717656	1191997

The notes on pages 12 to 18 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

The Horsham Gospel Hall Trust**Balance Sheet****For the year ended 5 April 2022**

	Notes	2022 £	2021 £
Fixed assets			
Intangible assets		0	0
Tangible fixed assets	6	<u>1697648</u>	<u>1189713</u>
		1697648	1189713
Current assets			
Debtors:			
Loans		0	0
Prepayments and accrued income		0	0
Cash at bank and in hand		<u>21208</u>	<u>3004</u>
		21208	3004
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		0	0
Accruals and deferred income		(1200)	(720)
Loans		<u>0</u>	<u>0</u>
Net current assets		20008	2284
Total assets less current liabilities		<u>1717656</u>	<u>1191997</u>
Creditors: amounts falling due after more than one year:			
Loans		0	0
Net assets		<u>1717656</u>	<u>1191997</u>
Funds			
Unrestricted income fund		1717656	1191997
Restricted funds		0	0
Total charity funds	7	<u>1717656</u>	<u>1191997</u>

The unaudited financial statements were approved and authorised for issue by the Trustees of The Horsham Gospel Hall Trust on 11/29/2022 and signed on their behalf by

DocuSigned by:

James Bricknell

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James Bricknell
Trustee

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

The Horsham Gospel Hall Trust

Statement of Cash Flows
For the year ended 5 April 2022

	2022	2021
	£	£
Cash flows from operating activities:		
Net income/(expenditure) for the reporting period	525659	(6184)
Adjustments for:		
Depreciation charges	12065	6865
(Gains)/losses on investments	0	0
Dividends, interest and rents from investments	0	0
Loss/(profit) on the sale of fixed assets	0	0
(Increase)/decrease in prepayments	0	0
Increase/(decrease) in accruals	480	720
Net cash provided by (used in) operating activities	538204	1401
Cash flows from investing activities:		
Dividends, interest and rents from investments	0	0
Proceeds from the sale of property, plant & equipment	0	0
Purchase of property, plant & equipment	(520000)	0
Loans made	0	0
Loans received	0	0
Net cash provided by (used in) investing activities	(520000)	0
Cash flows from financing activities:		
Repayments of borrowing	0	0
Cash inflows from new borrowing	0	0
Receipt of endowment	0	0
Net cash provided by (used in) financing activities	0	0
Change in cash and cash equivalents in the reporting period	18204	1401
Cash and cash equivalents at the beginning of reporting period	3004	1603
Cash and cash equivalents at the end of reporting period	21208	3004
Change in cash and cash equivalents in the reporting period	18204	1401

The Horsham Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2022

1. Accounting policies

1.1 Basis of financial statements

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 (£).

The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to The Horsham Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts. Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

The Horsham Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2022

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- 1.5 **Tangible fixed assets and depreciation**
Freehold land is not depreciated. Buildings are depreciated over 50 years on a straight line basis.
- 1.6 **Taxation**
The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.
- 1.7 **Funds**
The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

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.
- 1.8 **Preparation of consolidated financial statements**
The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts
- 1.9 **Going concern**

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. 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.

2. Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2021: None).

3. Wages and salaries

There are no employees (2021: none).

4. Donated services

	2022	2021
	£	£
Whitmore Way Gospel Hall Trust	7970	2990
	<u>7970</u>	<u>2990</u>

The Horsham Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2022

5. Resources expended

<i>Current Year</i>	Meeting rooms	Other charitable activities	2022
	£	£	£
Direct costs:			
Insurance	1570	0	1570
Repairs & Maintenance	7254	0	7254
Light and heat	2955	0	2955
IT expenses	0	19	19
Bank charges	0	96	96
Activity costs	0	230	230
Legal and professional costs	9914	0	9914
Depreciation	12065	0	12065
Governance costs	0	1440	1440
	<u>33758</u>	<u>1785</u>	<u>35543</u>
<i>Prior Year</i>	Meeting rooms	Other charitable activities	2021
	£	£	£
Direct costs:			
Insurance	1076	0	1076
Repairs & Maintenance	6176	0	6176
Light and heat	2670	0	2670
IT expenses	0	48	48
Bank charges	0	69	69
Activity costs	0	0	0
Legal and professional costs	0	0	0
Depreciation	6865	0	6865
Governance costs	0	1170	1170
	<u>16787</u>	<u>1287</u>	<u>18074</u>

Governance costs include £1200 (2021: £960) in respect of independent examiner's fees.

The Horsham Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2022

6. Fixed assets

	131 Rusper Road	135/137 Rusper Road	Faygate	Shipley Road	Total
Cost					
B/f at 06/04/2021	188985	769870	0	275630	1234485
Additions	0	0	520000	0	520000
Disposals	0	0	0	0	0
At 5 April 2022	<u>188985</u>	<u>769870</u>	<u>520000</u>	<u>275630</u>	<u>1754485</u>
Depreciation					
B/f at 06/04/2021	6614	27110	0	11048	44772
Charge for the year	945	4342	5200	1578	12065
Impairment	0	0	0	0	0
Disposals	0	0	0	0	0
At 5 April 2022	<u>7559</u>	<u>31452</u>	<u>5200</u>	<u>12626</u>	<u>56837</u>
Net book value					
At 5 April 2022	<u>181426</u>	<u>738418</u>	<u>514800</u>	<u>263004</u>	<u>1697648</u>
At 5 April 2021	<u>182371</u>	<u>742760</u>	<u>0</u>	<u>264582</u>	<u>1189713</u>
Land registry Title Nos:					
131 Rusper Road (City Hall)	WSX321251 / WSX255335				
135 Rusper Road (Investment property)	WSX160773				
137 Rusper Road (Investment property)	WSX117144				
Shipley Road (Subdivision Hall)	WSX270455 / WSX107249				
Faygate	WSX262933				

The Horsham Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2022

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1697648	0	1697648
Current assets	21208	0	21208
Current liabilities	(1200)	0	(1200)
Long term liabilities	0	0	0
Total funds	1717656	0	1717656

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1189713	0	1189713
Current assets	3004	0	3004
Current liabilities	(720)	0	(720)
Long term liabilities	0	0	0
Total funds	1191997	0	1191997

8. Movement in funds

8.1 Current year

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2022 £
Restricted funds	0	0	0	0	0
Unrestricted funds	1191997	561202	(35543)	0	1717656
Total funds	1191997	561202	(35543)	0	1717656

The Horsham Gospel Hall Trust**Notes to the Financial Statements
For the year ended 5 April 2022****8.2** *Prior year*

	Balance at 6 April 2020	Incoming resources	Resources expended	Transfers	Balance at 5 April 2021
	£	£	£	£	£
Restricted funds	0	0	0	0	0
Unrestricted funds	1198181	11890	(18074)	0	1191997
Total funds	1198181	11890	(18074)	0	1191997

9. Transactions with related parties

There were no disclosable transactions in the period.

10. Volunteers

The Horsham 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.

The Horsham Gospel Hall Trust

Notes to the Financial Statements
For the year ended 5 April 2022

11. Comparative Statement of Financial Activities

		Unrestricted funds	Restricted funds	Total funds 2021
	Notes	£	£	£
Income and endowments from:				
<i>Donations and legacies:</i>				
Collections		5000	0	5000
Contributions from the congregation		0	0	0
Gift Aid donations		0	0	0
Legacies		0	0	0
Donated services	4	2990	0	2990
Payroll giving		0	0	0
Grants from other Trusts		0	0	0
<i>Investments</i>				
Bank interest		0	0	0
<i>Other - Rent received</i>		3900		3900
Total		11890	0	11890
Expenditure on:				
<i>Charitable activities</i>				
Running meeting rooms		16787	0	16787
Other charitable activities		1287	0	1287
Cost of donated services		0	0	0
Total	5	18074	0	18074
Net income/(expenditure)		(6184)	0	(6184)
Gains/(losses) on sale of fixed assets		0	0	0
Net movement in funds		(6184)	0	(6184)
Reconciliation of funds				
Total funds brought forward		1198181	0	1198181
Total funds carried forward		1191997	0	1191997