

Charity Registration No: 1159110

The Horsham Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2023**

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 2023**

Charity name	The Horsham Gospel Hall Trust
Registered charity number	1159110
Trustees	James Bricknell (Treasurer & Chair) Richard Thomas Cowley (Resigned 13/03/22) Mark McIntyre Benjamin James Brooker (Resigned 05/02/21) Jerry Payne Liam Matthew Wheeler (appointed 11/04/22) Russell Andrews (appointed 11/04/22)
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	Simon Bell T B Tax Services Bridge House Pattenden Lane Marden Kent TN12 9QJ
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 2023

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 page 11 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 2023 (2022: £nil).

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

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The 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, with whom it share members of its congregation – 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 2023

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

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 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 2023

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 2023 the Trust had a large surplus of incoming resources over outgoing resources of £179149 (2022: £525659). This was due to a donated services in the year from The Whitmore Way Gospel Hall Trust in connection with the rebuild of one of the Gospel halls, that has been capitalised.

Total voluntary income received this year was £244543 compared to £554059 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 2023

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 £312 (2022: £20008).

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:

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James Bricknell
Trustee

Date: 10/24/2023
Date:

The Horsham Gospel Hall Trust

Independent Examiner's report to the Trustees For the year ended 5 April 2023

I report to the trustees on my examination of the accounts of The Horsham Gospel Hall Trust for the year ending 5 April 2023.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

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:

BB7F736B5F08407...
Simon Bell

10/9/2023

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The Horsham Gospel Hall Trust

Statement of Financial Activities For the year ended 5 April 2023

	Notes	Unrestricted funds £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
<i>Donations and legacies:</i>				
Collections		2,000	2,000	7,000
Contributions from the congregation		0	0	0
Gift Aid donations		0	0	0
Legacies		0	0	16,347
Donated services	4	242,543	242,543	7,970
Payroll giving		0	0	0
Grants from other Trusts		0	0	522,742
<i>Investments</i>				0
Bank interest		25	25	3
<i>Other - Rent received</i>		1,840	1,840	7,140
Total		246,408	246,408	561,202
Expenditure on:				
<i>Charitable activities</i>				
Running meeting rooms		52,175	52,175	33,758
Other charitable activities		15,084	15,084	1,785
Cost of donated services		0	0	0
Total	5	67,259	67,259	35,543
Net income/(expenditure)		179,149	179,149	525,659
Gains/(losses) on sale of fixed assets		0	0	0
Net movement in funds		179,149	179,149	525,659
Reconciliation of funds				
Total funds brought forward		1,717,656	1,717,656	1,191,997
Total funds carried forward		1,896,805	1,896,805	1,717,656

The notes on pages 11 to 17 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 2023**

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets		0	0
Tangible fixed assets	6	<u>1,896,493</u>	<u>1,697,648</u>
		1,896,493	1,697,648
Current assets			
Debtors:			
Loans		0	0
Prepayments and accrued income		0	0
Cash at bank and in hand		<u>1,752</u>	<u>21,208</u>
		1,752	21,208
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		0	0
Accruals and deferred income		(1,440)	(1,200)
Loans		<u>0</u>	<u>0</u>
Net current assets		312	20,008
Total assets less current liabilities		<u>1,896,805</u>	<u>1,717,656</u>
Creditors: amounts falling due after more than one year:			
Loans		0	0
Net assets	7	<u><u>1,896,805</u></u>	<u><u>1,717,656</u></u>
Funds			
Unrestricted income fund		1,896,805	1,717,656
Restricted funds		0	0
Total charity funds	8	<u><u>1,896,805</u></u>	<u><u>1,717,656</u></u>

The unaudited financial statements were approved and authorised for issue by the Trustees of The Horsham Gospel Hall Trust on 10/24/2023 and signed on their behalf by

DocuSigned by:

James Bricknell

James Bricknell
Trustee

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

The Horsham Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2023

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 2023

1.5 Tangible fixed assets and depreciation
Freehold land is not depreciated. Buildings are depreciated at 2% per annum 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.

2. Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2022: None).

3. Wages and salaries

There are no employees (2022: none).

4. Donated services

	2023	2022
	£	£
Whitmore Way Gospel Hall Trust	242,543	7,970
	<u>242,543</u>	<u>7,970</u>

The Horsham Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2023

5. Resources expended

<i>Current Year</i>	Meeting rooms	Other charitable activities	2023
	£	£	£
Direct costs:			
Insurance	2,229	0	2,229
Repairs & Maintenance	5,779	0	5,779
Light and heat	5,731	0	5,731
Grant to Whitmore Way Gospel Hall Trust	0	14,000	14,000
IT expenses	0	52	52
Bank charges	0	72	72
Activity costs	0	0	0
Legal and professional costs	34,746	0	34,746
Depreciation	3,690	0	3,690
Governance costs	0	960	960
	<u>52,175</u>	<u>15,084</u>	<u>67,259</u>
<i>Prior Year</i>	Meeting rooms	Other charitable activities	2022
	£	£	£
Direct costs:			
Insurance	1,570	0	1,570
Repairs & Maintenance	7,254	0	7,254
Light and heat	2,955	0	2,955
Grant to Whitmore Way Gospel Hall Trust	0	0	0
IT expenses	0	19	19
Bank charges	0	96	96
Activity costs	0	230	230
Legal and professional costs	9,914	0	9,914
Depreciation	12,065	0	12,065
Governance costs	0	1,440	1,440
	<u>33,758</u>	<u>1,785</u>	<u>35,543</u>

Governance costs include £960 (2022: £1200) in respect of independent examiner's fees.

The Horsham Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2023

6. Fixed assets

	131 Rusper Road	135/137 Rusper Road	Faygate	Shipley Road	Total
Cost					
B/f at 06/04/2022	188,985	769,870	520,000	275,630	1,754,485
Additions	0	0	0	202,536	202,536
Disposals	0	0	0	0	0
At 5 April 2023	<u>188,985</u>	<u>769,870</u>	<u>520,000</u>	<u>478,166</u>	<u>1,957,021</u>
Depreciation					
B/f at 06/04/2022	7,559	31,452	5,200	12,626	56,837
Charge for the year	945	4,342	(5,200)	3,604	3,691
Impairment	0	0	0	0	0
Disposals	0	0	0	0	0
At 5 April 2023	<u>8,504</u>	<u>35,794</u>	<u>0</u>	<u>16,230</u>	<u>60,528</u>
Net book value					
At 5 April 2023	<u>180,481</u>	<u>734,076</u>	<u>520,000</u>	<u>461,936</u>	<u>1,896,493</u>
At 5 April 2022	<u>181,426</u>	<u>738,418</u>	<u>514,800</u>	<u>263,004</u>	<u>1,697,648</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 (Land)	WSX262933				

The Horsham Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2023

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,896,493	0	1,896,493
Current assets	1,752	0	1,752
Current liabilities	(1,440)	0	(1,440)
Long term liabilities	0	0	0
Total funds	1,896,805	0	1,896,805

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,697,648	0	1,697,648
Current assets	21,208	0	21,208
Current liabilities	(1,200)	0	(1,200)
Long term liabilities	0	0	0
Total funds	1,717,656	0	1,717,656

8. Movement in funds

8.1 Current year

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 5 April 2023 £
Restricted funds	0	0	0	0	0
Unrestricted funds	1,717,656	246,408	(67,259)	0	1,896,805
Total funds	1,717,656	246,408	(67,259)	0	1,896,805

The Horsham Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2023

8.2 Prior 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	1,191,997	561,202	(35,543)	0	1,717,656
Total funds	<u>1,191,997</u>	<u>561,202</u>	<u>(35,543)</u>	<u>0</u>	<u>1,717,656</u>

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 2023

11. Comparative Statement of Financial Activities

		Unrestricted funds	Restricted funds	Total funds 2022
	Notes	£	£	£
Income and endowments from:				
<i>Donations and legacies:</i>				
Collections		7,000	0	7,000
Contributions from the congregation		0	0	0
Gift Aid donations		0	0	0
Legacies		16,347	0	16,347
Donated services	4	7,970	0	7,970
Payroll giving		0	0	0
Grants from other Trusts		522,742	0	522,742
<i>Investments</i>				
Bank interest		3	0	3
<i>Other - Rent received</i>		7,140		7,140
Total		561,202	0	561,202
Expenditure on:				
<i>Charitable activities</i>				
Running meeting rooms		33,758	0	33,758
Other charitable activities		1,785	0	1,785
Cost of donated services		0	0	0
Total	5	35,543	0	35,543
Net income/(expenditure)		525,659	0	525,659
Gains/(losses) on sale of fixed assets		0	0	0
Net movement in funds		525,659	0	525,659
Reconciliation of funds				
Total funds brought forward		1,191,997	0	1,191,997
Total funds carried forward		1,717,656	0	1,717,656