

Charity number: 1162400

South Downs Gospel Hall Trust

Report of the trustees and
Unaudited financial statements
for the year ended
5 April 2021

South Downs Gospel Hall Trust

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South Downs Gospel Hall Trust

Charity information

for the year ended 5 April 2021

Charity name	South Downs Gospel Hall Trust
Registered charity number	1162400
Trustees	Broderick Knappett (Chair) Darrell Anderson Kevin Ryall Patrick Tennent Shane White
Treasurer	Brian Anderson
Principal address	Somerville 8 Bridle Close Grayshott GU26 6EA
Independent examiner	Adam Hickie ACA CTA ATT
Accountants	Lucraft Hodgson & Dawes LLP 2/4 Ash Lane Rustington West Sussex BN16 3BZ
Bankers	Lloyds Bank 12 High Street Haslemere Surrey GU27 2JG
Solicitors	Watson Watson Solicitors Mercury House Shrewsbury Business Park Shrewsbury SY2 6LG

South Downs Gospel Hall Trust

Report of the trustees

for the year ended 5 April 2021

The trustees present their report along with the financial statements of the Charity for the year ended 5 April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 9 June 2001, most recently amended by Deed of Variation dated 8 August 2014. The Trust was registered with the Charity Commission for England and Wales on 25 June 2015 under Charity Registration Number 1162400.

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 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity during the year ended 5 April 2021 (2020: £Nil).

The Trust operates two Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by 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 Parkway Gospel Hall Trust, with which it shares members of its congregation.

Risk management

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

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 worldwide 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.

South Downs Gospel Hall Trust

Report of the trustees

for the year ended 5 April 2021

Objectives and activities (continued)

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.

A monthly standing order of £25 is given from the Trust to the Headley Food Bank.

The congregation supported the Rapid Relief Team charity in distributing food boxes to 7 food banks in the area during August 2020. A total of 200 food boxes were taken to food banks in Liphook, Haslemere, Headley Down, Bordon, Petersfield and Liss. Each food box provided long life and easily served foods that can sustain a family for up to one week.

The congregation also assisted the Rapid Relief Team in providing food and refreshments to Surrey Fire Brigade at the Thursley Common fire in June 2020 involving 40 firefighters and the Chobham Common fire in August 2020 which involved 80 firefighters.

Main activities and achievements

The Trust provides and maintains two 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's main achievements this year have been continuing support for outreach events and working through planning conditions on a new hall in Grayshott. A new entrance for this site was completed in March 2021.

The trustees have also established an Emergency Needs fund for the duration of the current pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Plans for future periods

From 18th March 2020, South Downs Gospel Hall Trust ceased using the two gospel halls, which it operates. This was as a result of the global COVID-19 pandemic and the general lockdown imposed by the government on 23rd March 2020. The Trust aims to use these Gospel Halls again once the general lockdown is lifted and it is deemed safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 40 and 350 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 Fernhurst and visitors are free to help themselves.

South Downs Gospel Hall Trust

Report of the trustees

for the year ended 5 April 2021

Objectives and activities (continued)

Spreading the Gospel message and the life of a Christian

The two 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.

In addition to street preaching, members of the congregation have contributed to outreach work in the local area to provide Christian literature, work with the Rapid Relief Team, provide food packs, etc. More information can be found in the public benefit section of this report on page 3.

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 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 presentation 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 consistently 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 2021 the Trust had a modest surplus of incoming resources over resources expended. Total voluntary income received this year was £114,800 compared to £200,807 in the previous year.

Financial review

Financial position

All funds held were unrestricted funds.

South Downs Gospel Hall Trust

Report of the trustees

for the year ended 5 April 2021

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 Trust aims to maintain sufficient reserves to cover day to day expenditure plus an allowance for urgent repairs or capital expenditure that may arise. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves at the year end were £312,000.

Statement of Trustees' responsibilities

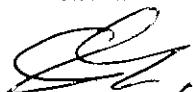
The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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.

On behalf of the Board:



SL White
Trustee

Date: 24 November 2021

South Downs Gospel Hall Trust

Independent examiner's report to the trustees

for the year ended 5 April 2021

I report to the trustees on my examination of the accounts of South Downs Gospel Hall Trust for the year ended 5 April 2021 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

As the trustees of South Downs Gospel Hall Trust you are responsible for the the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the accounts of South Downs Gospel Hall Trust carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Adam Hickie ACA CTA ATT
Lucraft Hodgson & Dawes LLP
2/4 Ash Lane
Rustington
West Sussex
BN16 3BZ

Date: 24 November 2021

South Downs Gospel Hall Trust

Statement of financial activities

for the year ended 5 April 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Incoming resources					
<i>Donations and legacies</i>					
Collections		-	-	-	-
Donations		25,811	-	25,811	8,435
Gift aid donations		34,210	-	34,210	46,260
Income tax refunds		8,553	-	8,553	11,565
Contributions to running costs		46,226	-	46,226	34,547
Grants		-	-	-	100,000
<i>Rental income</i>					
Rent		-	-	-	-
<i>Investments</i>					
Bank interest		242	-	242	235
Total incoming resources		115,042	-	115,042	201,042
Resources expended					
<i>Costs of generating funds</i>					
Fundraising		-	-	-	-
<i>Charitable activities</i>					
Running meeting rooms	5	6,943	-	6,943	22,440
Other charitable activities		7,475	-	7,475	2,186
Cost of donated services	4	-	-	-	-
Governance costs		3,428	-	3,428	4,817
Total resources expended		17,846	-	17,846	29,443
Net income/(expenditure)		97,196	-	97,196	171,599
Transfer between funds		-	-	-	-
Net incoming/(outgoing) resources		97,196	-	97,196	171,599
Funds at 5 April 2020		1,694,319	-	1,694,319	1,522,721
Funds at 5 April 2021		1,791,515	-	1,791,515	1,694,320

The notes on pages 9 to 13 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.

South Downs Gospel Hall Trust

Balance sheet

as at 5 April 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	6	1,479,515	1,409,557
Current assets			
Debtors and prepayments		32,663	11,565
Cash at bank and in hand		285,074	291,673
Total current assets		317,737	303,238
Current liabilities			
<i>Creditors</i>			
Trade creditors		(3,162)	(5,840)
Accruals and deferred income		(780)	(780)
Loans		(1,795)	(11,855)
Net current assets		312,000	284,763
Net assets		1,791,515	1,694,320
Funds			
Unrestricted funds		1,791,515	1,694,320
Total funds		1,791,515	1,694,320

The unaudited financial statements were approved and authorised for issue by the Trustees of South Downs Gospel Hall Trust on 24 November 2021 and signed on their behalf by:



SL White
Trustee

The notes on pages 9 to 13 form part of these financial statements.

South Downs Gospel Hall Trust
Notes to the financial statements
for the year ended 5 April 2021

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 (FRS102) 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 (FRS102) 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 FRS102. Assets and liabilities are initially recognised at historical cost or transactional 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 South Downs 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 reserves.

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

1.4 Governance and support costs

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

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Fixtures and fittings	10% straight line
Charitable equipment	10% straight line

South Downs Gospel Hall Trust

Notes to the financial statements

for the year ended 5 April 2021

1 Accounting policies (continued)

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 funds are 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 the funds were given.

1.8 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. From 18th March 2020, The Trust ceased using the two gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

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 (2020: None).

3 Wages and salaries

There are no employees (2020: None).

4 Donated services

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<i>Received from</i>					
Other		-	-	-	-
		-	-	-	-
<i>Donated to</i>					
Parkway Gospel Hall Trust		-	-	-	-
Other		-	-	-	-
		-	-	-	-

South Downs Gospel Hall Trust
Notes to the financial statements
for the year ended 5 April 2021

5 Resources expended

	Note	Meeting rooms £	Other charitable activities £	Total 2021 £	Total 2020 £
<i>Direct costs</i>					
Repairs and maintenance		1,931	-	1,931	16,091
Insurance		1,444	-	1,444	1,227
Rates		-	-	-	-
Light, heat and other utilities		2,513	-	2,513	3,957
Depreciation		1,055	-	1,055	1,055
Grants to other trusts		-	-	-	110
Other charitable costs		-	7,475	7,475	2,186
Governance		3,428	-	3,428	4,817
		10,371	7,475	17,846	29,443

£17,846 (2020: £29,443) of the above expenditure was attributable to unrestricted funds and £Nil (2020: £Nil) to restricted funds.

Governance costs include £930 (2020: £414) in respect of Independent examiner's fees.

6 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Charitable equipment £	Total £
<i>Cost</i>				
Brought forward at 5 April 2020	1,405,697	5,151	5,039	1,415,887
Additions	71,013	-	-	71,013
Cost at 5 April 2021	1,476,710	5,151	5,039	1,486,900
<i>Depreciation</i>				
Brought forward at 5 April 2020	-	3,090	3,240	6,330
Charge for the year	-	515	540	1,055
Depreciation at 5 April 2021	-	3,605	3,780	7,385
Net book value at 5 April 2021	1,476,710	1,546	1,259	1,479,515
Net book value at 5 April 2020	1,405,697	2,061	1,799	1,409,557

Property details:

Land registry titles of the above property held are SH15837, SH8431, SH29882, SH38030, HP582980 and HP582983.

South Downs Gospel Hall Trust

Notes to the financial statements

for the year ended 5 April 2021

7 Analysis of net assets between funds

7.1 Current year

	Unrestricted funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	1,479,515	-	1,479,515
Current assets	317,737	-	317,737
Current liabilities	(5,737)	-	(5,737)
Total funds	1,791,515	-	1,791,515

7.2 Prior year

	Unrestricted funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	1,409,557	-	1,409,557
Current assets	303,238	-	303,238
Current liabilities	(18,475)	-	(18,475)
Total funds	1,694,320	-	1,694,320

8 Movement in funds

8.1 Current year

	Balance at 5 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2021 £
Restricted funds	-	-	-	-	-
Unrestricted funds	1,694,319	115,042	(17,846)	-	1,791,515
Total funds	1,694,319	115,042	(17,846)	-	1,791,515

8.2 Prior year

	Balance at 5 April 2020 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Balance at 5 April 2021 £
Restricted funds	-	-	-	-	-
Unrestricted funds	1,522,721	201,042	(29,443)	-	1,694,320
Total funds	1,522,721	201,042	(29,443)	-	1,694,320

South Downs Gospel Hall Trust
Notes to the financial statements
for the year ended 5 April 2021

9 Transactions with related parties

The aggregate total of donations received from the trustees during the year was £240 (2020: £19,267).

There were no other related party transactions during the year.

10 Volunteers

South Downs 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.