

Charity Registration No: 1175917

Redhill and Horley Gospel Hall Trust

**Report of the trustees and
unaudited financial statements
Year ended 5 April 2024**

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

Redhill and Horley Gospel Hall Trust

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Redhill and Horley Gospel Hall Trust

Reference and Administrative Details
For the year ended 5 April 2024

Charity name	Redhill and Horley Gospel Hall Trust
Registered charity number	1175917
Trustees	Clifford Gurr (Chair) Anthony Gurr Damian Lynes
Principal address	72 Oakwood Road Horley Surrey RH6 7BX
Independent examiner	Simon Bell T B Tax Services Accountants Bridge House Pattenden Lane Marden Kent TN12 9QJ
Accountant	T B Tax Services Accountants Bridge House Pattenden Lane Marden Kent TN12 9QJ

Redhill and Horley Gospel Hall Trust

Report of the Trustees

For the year ended 5 April 2024

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2024. The financial statements have been prepared in accordance with the accounting policies set out on 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 10 November 1982, amended by various Deeds and most recently by Deed of Variation dated 2 January 2015. The Trust was registered with the Charity Commission for England and Wales on 24 November 2017 under Charity Registration Number: 1175917.

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 2024 (2023: £nil).

The Trust operates four 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 shares 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.

Redhill and Horley Gospel Hall Trust

Report of the trustees (continued) For the year ended 5 April 2024

Objectives and activities

Objectives and aims

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

Public benefit

The Trustees 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 visitors and encouraging good works by them which benefit the wider community, as described below.

Donation of Gospel Halls

During the financial year the Trustees concluded that some of the gospel halls owned by the Trust should be donated to the Horsham Gospel Hall Trust (an affiliated Trust) for Nil consideration pursuant to the power contained in clause 2.2(o) of the Trust Deed as they considered it would be in the best interests of the congregation if the management and administration of gospel halls was consolidated. The donation was completed on 9th October 2023.

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 Halls welcome 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.

Redhill and Horley Gospel Hall Trust

Report of the trustees (continued)

For the year ended 5 April 2024

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.

Objectives and activities

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

- We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
- We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).
- We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).
- The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
- Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

Funding

Funding is sought through gifts from the congregation and Gift Aid is claimed on eligible donations. Funding is sometimes received from other charitable trusts with complementary objectives.

Financial review

Financial position

In the year ended 5 April 2024 the Trusts had a large deficit of incoming resources over resources expended, this was due to the donation of the gospel halls.

During the year a gospel hall was sold and the proceeds were donated to the Whitmore Way Gospel Hall Trust.

Total voluntary income received this year was £39,875 compared to £13,734 in the previous year.

All funds held were unrestricted funds.

Redhill and Horley Gospel Hall Trust

**Report of the trustees (continued)
For the year ended 5 April 2024**

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.

There were no free reserves at the year end. (2023: Nil)

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:

Signed by:

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Clifford Gurr
Trustee

11/12/2024
Date:

Redhill and Horley Gospel Hall Trust

Independent examiner's report to the trustees For the year ended 5 April 2024

I report to the trustees on my examination of the accounts of the Redhill and Horley Gospel Hall Trust for the year ending 5 April 2024.

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

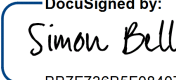
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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:

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T B Tax Services
11/12/2024

Bridge House
Pattenden Lane
Marden
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Redhill and Horley Gospel Hall Trust

Statement of financial activities
For the year ended 5 April 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Collections		0	0	0	0
Contributions from the congregation		0	0	0	0
Gift Aid donations		0	0	0	0
Income tax refunds		0	0	0	0
Donated services	4	39,875	0	39,875	13,734
Payroll giving		0	0	0	0
Grants from other Trusts		0	0	0	0
<i>Investments</i>					0
Loss on sale of Hall		(50,000)	0	(50,000)	0
<i>Other</i>		0		0	0
Total		(10,125)	0	(10,125)	13,734
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms		38,345	0	38,345	11,964
Other charitable activities		909,150	0	909,150	1,050
Cost of donated services		0	0	0	0
Total	5	947,495	0	947,495	13,014
Net income/(expenditure)		(957,620)	0	(957,620)	720
Gains/(losses) on revaluations		0	0	0	0
Net movement in funds		(957,620)	0	(957,620)	720
Reconciliation of funds					
Total funds brought forward		1,457,620	0	1,457,620	1,456,900
Total funds carried forward		500,000	0	500,000	1,457,620

The notes on pages 11 to 16 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.

Redhill and Horley Gospel Hall Trust**Balance sheet****As at 5 April 2024**

	Notes	2024 £	2023 £
Fixed assets			
Intangible assets		0	0
Tangible fixed assets	6	500,000	1,457,740
		500,000	1,457,740
Current assets			
Debtors:			
Loans		0	0
Prepayments and accrued income		1,080	840
Cash at bank and in hand		0	0
		1,080	840
Current liabilities			
Creditors: amounts falling due within one year:			
Other creditors		0	0
Accruals and deferred income		(1,080)	(960)
Loans		0	0
Net current assets		0	(120)
Total assets less current liabilities		500,000	1,457,620
Creditors: amounts falling due after more than one year:			
Loans		0	0
Net assets		500,000	1,457,620
Funds			
Unrestricted income fund		500,000	1,457,620
Restricted funds		0	0
Total charity funds	8	500,000	1,457,620

The unaudited financial statements were approved and authorised for issue by the Trustees of Redhill and Horley Gospel Hall Trust on 11/12/2024 and signed on their behalf by

Signed by:

Cliff Gurr

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Clifford Gurr

Trustee

The notes on pages 11 to 16 form part of these financial statements

Redhill and Horley Gospel Hall Trust**Notes to the Financial Statements****For the year ended 5 April 2024****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 Redhill and Horley 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.

1.5 Tangible fixed assets and depreciation

Freehold land is not depreciated. No depreciation is provided on the buildings as the Trustees consider the residual value of the buildings to be no less than the cost at which they are held.

Redhill and Horley Gospel Hall Trust

Notes to the Financial Statements
For the year ended 5 April 2024

- 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.
- 1.10 **Judgements and uncertainties**
In application of the Trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other relevant factors and reviewed on an ongoing basis. Actual results may differ from these estimates.
- 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 (2023: None).
- 3. Wages and salaries**
There are no employees (2023: none).
- 4. Donated services (Incoming)**

	2024	2023
	£	£
Whitmore Way Gospel Hall Trust	39,875	13,734
	<u>39,875</u>	<u>13,734</u>

Redhill and Horley Gospel Hall Trust**Notes to the Financial Statements****For the year ended 5 April 2024****5. Resources expended**

<i>Current Year</i>	Meeting rooms	Other charitable activities	2024
	£	£	£
Direct costs:			
Insurance	696	0	696
Repairs & Maintenance	24,811	0	24,811
IT Expenses	0	0	0
Utilities	3,802	0	3,802
Donations	0	907,740	907,740
Activity costs	0	0	0
Legal fees	9,036	0	9,036
Depreciation	0	0	0
Governance costs	0	1,410	1,410
	<u>38,345</u>	<u>909,150</u>	<u>947,495</u>
<i>Prior Year</i>	Meeting rooms	Other charitable activities	2023
	£	£	£
Direct costs:			
Insurance	1,533	0	1,533
Repairs & Maintenance	7,008	0	7,008
IT Expenses	0	0	0
Utilities	3,274	0	3,274
Donations	0	0	0
Activity costs	0	0	0
Legal fees	149	0	149
Depreciation	0	0	0
Governance costs	0	1,050	1,050
	<u>11,964</u>	<u>1,050</u>	<u>13,014</u>

Governance costs include £1,410 (2023: £1,050) in respect of independent examiner's fees.

Redhill and Horley Gospel Hall Trust**Notes to the Financial Statements
For the year ended 5 April 2024****6. Fixed assets**

	The Grove	Redstone Road	Povey Cross	Woodlands Road	Total
Cost					
B/f at 06/04/2023	407,740	500,000	250,000	300,000	1,457,740
Additions	0	0	0	0	0
Disposals	(407,740)	0	(250,000)	(300,000)	(957,740)
At 5 April 2024	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
Depreciation					
B/f at 06/04/2023	0	0	0	0	0
Charge for the year	0	0	0	0	0
Impairment	0	0	0	0	0
Disposals	0	0	0	0	0
At 5 April 2024	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net book value					
At 5 April 2024	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
At 5 April 2023	<u>407,740</u>	<u>500,000</u>	<u>250,000</u>	<u>300,000</u>	<u>1,457,740</u>
Land registry Title Nos:	SY64968	SY616330	WSX231853	SY403177	

7. Analysis of net assets between funds**7.1 Current year**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	500,000	0	500,000
Current assets	1,080	0	1,080
Current liabilities	(1,080)	0	(1,080)
Long term liabilities	0	0	0
Total funds	<u>500,000</u>	<u>0</u>	<u>500,000</u>

Redhill and Horley Gospel Hall Trust

Notes to the Financial Statements For the year ended 5 April 2024

7.2 Prior year

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	1,457,740	0	1,457,740
Current assets	0	0	0
Current liabilities	(960)	0	(960)
Long term liabilities	0	0	0
Total funds	1,456,780	0	1,456,780

8. Movement in funds

8.1 Current year

	Balance at 6 April 2023	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2024
	£	£	£	£	£
Restricted funds	0	0	0	0	0
Unrestricted funds	1,457,620	(10,125)	(947,495)	0	500,000
Total funds	1,457,620	(10,125)	(947,495)	0	500,000

8.2 Prior year

	Balance at 6 April 2022	Incoming resources	Resources expended	Realised/ unrealised gains and losses	Balance at 5 April 2023
	£	£	£	£	£
Restricted funds	0	0	0	0	0
Unrestricted funds	1,456,900	13,734	(13,014)	0	1,457,620
Total funds	1,456,900	13,734	(13,014)	0	1,457,620

9. Transactions with related parties

During the year there were no transactions to report.

10. Volunteers

Redhill and Horley 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.

Redhill and Horley Gospel Hall Trust

Notes to the Financial Statements
For the year ended 5 April 2024

11. Comparative statement of financial activities

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Income and endowments from:				
<i>Donations and legacies:</i>				
Collections		0	0	0
Contributions from the congregation		0	0	0
Gift Aid donations		0	0	0
Income tax refunds		0	0	0
Donated services	4	13,734	0	13,734
Payroll giving		0	0	0
Grants from other Trusts		0	0	0
<i>Investments</i>				
Loss on sale of Hall		0	0	0
<i>Other</i>		0		0
Total		13,734	0	13,734
Expenditure on:				
<i>Charitable activities</i>				
Running meeting rooms		11,964	0	11,964
Other charitable activities		1,050	0	1,050
Cost of donated services		0	0	0
Total	5	13,014	0	13,014
Net income/(expenditure)		720	0	720
Gains/(losses) on revaluations		0	0	0
Net movement in funds		720	0	720
Reconciliation of funds				
Total funds brought forward		1,456,900	0	1,456,900
Total funds carried forward		1,457,620	0	1,457,620