

Charity registration number: 1194840

Mid Sussex Gospel Hall Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2023

Mid Sussex Gospel Hall Trust

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 14

Mid Sussex Gospel Hall Trust

Reference and Administrative Details

Chairman	Mr David Henry
Trustees	Mr Luke McIntyre Mr Damian Cowley Mr David Henry
Treasurer	Mr Luke McIntyre
Charity Registration Number	1194840
Principal Office	Brethren Gospel Hall London Road Albourne Hassocks West Sussex BN6 9BJ
Independent Examiner	Hinton Abbott Accountants 2 Kingsdown Orchard Swindon SN2 7RR

Mid Sussex Gospel Hall Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2023.

Structure, governance and management

Nature of governing document

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

The Mid Sussex Gospel Hall Trust is constituted by a Deed of Trust dated 22nd April 1982, amended by various Deeds and most recently by Deed of Variation dated 15th August 2014. The Trust was registered with the Charity Commission for England and Wales on 17th June 2021 under Charity Registration Number: 1194840.

Recruitment and appointment of trustees

The Trustees who have served during the year and since the year end are set out as mentioned above on Page 1. 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 4 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 Trustees of similar charities with a view to pooling experience considered useful in pursuing the objects of trust. The Charity also maintains particular links with Sussex Vale 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

Objects 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.

Mid Sussex Gospel Hall Trust

Trustees' Report (continued)

Main activities and achievements

The Trust provides and maintains 3 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.

One of the Trust's principal activities that furthers its objects is providing a facility for the coordination of "outreach" work into the wider community. Members of the congregation, acting under the directions of the trustees and with their full active encouragement, have continued with "outreach" work which they have carried out for many years. The trustees of Mid Sussex Gospel Hall 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.

As part of the smaller trust's consolidation program this year Mid Sussex Gospel Hall Trust has had the asset of an additional hall transferred from the Fairfield Gospel Hall Trust and also had an additional hall transferred from the Sussex Vale Gospel Hall Trust.

Donation of Gospel Halls

During the financial year, the Trust was given two gospel halls by affiliated trusts which have been included in the Trust accounts at net book value. It was impractical for the trust to get formal valuations so the Trustees have opted to use net book value, which in the opinion of the trustees represent realistic values.

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 would normally include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 50 and 250 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the halls and visitors are free to help themselves.

Mid Sussex Gospel Hall Trust

Trustees' Report (continued)

Spreading the Gospel message and the life of a Christian

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

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

In addition to street preaching, many members of the congregation support and are encouraged to give generously to other charities. Many regularly donate to different ones including Cancer Research, UNICEF, Macmillan, Christian Institute to name a few. Many members are also volunteer members working for the Rapid Relief Team Charity, which is a separate charity and provides wide ranging aid to other charities and institutions such as emergency services, homelessness, youth and disability.

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

In the year ended 5 April 2023, the Trust had a modest surplus of £622,792 of incoming resources over resources expended. Total voluntary income received this year was £638,470 compared to £7,376 in the previous year.

All funds held were unrestricted funds.

Mid Sussex Gospel Hall Trust

Trustees' Report (continued)

Policy on reserves

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 £1,511.

The annual report was approved by the trustees of the charity on 22-11-23 and signed on its behalf by:



Mr Luke McIntyre
Trustee

Mid Sussex Gospel Hall Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

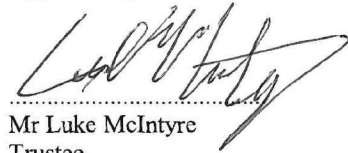
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. All transactions have been reviewed and approved by at least two trustees.

Approved by the trustees of the charity on 22-11-23 and signed on its behalf by:



Mr Luke McIntyre
Trustee

Mid Sussex Gospel Hall Trust

Independent Examiner's Report to the trustees of Mid Sussex Gospel Hall Trust

I report to the trustees on my examination of the accounts of Mid Sussex Gospel Hall Trust for the year ended 5 April 2023.

Responsibilities and basis of report

As the charity trustees of Mid Sussex Gospel Hall Trust you are responsible for 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 Mid Sussex Gospel Hall Trust's accounts 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.

Basis of The Independent Examiner's 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 of 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 statements below.

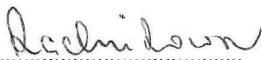
Independent examiner's statement

Since Mid Sussex Gospel Hall Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of, which is one of the listed bodies.

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 Mid Sussex 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.



Ewa Radzikowska
FMAAT
2 Kingsdown Orchard, Hyde Road
SN2 7RR

Mid Sussex Gospel Hall Trust

Statement of Financial Activities for the Year Ended 5 April 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		638,470	638,470
Total income	2	638,470	638,470
Expenditure on:			
Running meeting rooms		(15,678)	(15,678)
Total expenditure	4	(15,678)	(15,678)
Net income		622,792	622,792
Net movement in funds		622,792	622,792
Reconciliation of funds			
Total funds brought forward		450,878	450,878
Total funds carried forward	8	1,073,670	1,073,670
	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		7,376	7,376
Total income	2	7,376	7,376
Expenditure on:			
Charitable activities		(6,498)	(6,498)
Total expenditure	4	(6,498)	(6,498)
Net income		878	878
Net movement in funds		878	878
Reconciliation of funds			
Total funds brought forward		450,000	450,000
Total funds carried forward	8	450,878	450,878

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 and 2022 are shown in note 8.

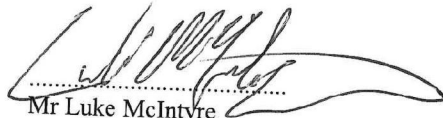
Mid Sussex Gospel Hall Trust

(Registration number: 1194840)

Balance Sheet as at 5 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	6	1,072,159	450,000
Current assets			
Cash at bank and in hand		1,511	878
Net assets		<u>1,073,670</u>	<u>450,878</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,073,670</u>	<u>450,878</u>
Total funds	8	<u>1,073,670</u>	<u>450,878</u>

The financial statements on pages 8 to 14 were approved by the trustees, and authorised for issue on 22-11-23 and signed on their behalf by:



 Mr Luke McIntyre
 Trustee

Mid Sussex Gospel Hall Trust

Notes to the Financial Statements for the Year Ended 5 April 2023

1 Accounting policies

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted 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).

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 from Sussex Vale 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.

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.

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.

Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £100.00) 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:

Freehold buildings 2% straight line

Mid Sussex Gospel Hall Trust

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

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.

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Significant estimates and judgments

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Trustees' remuneration and expenses

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

Wages and salaries

There are no employees (2022: none).

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Mid Sussex Gospel Hall Trust

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

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Grants, including capital grants;		
Donated use of facilities - Fairfield GHT	250,000	250,000
Donated use of facilities - Sussex Vale GHT	378,159	378,159
Grants from Sussex Vale GHT	6,000	6,000
Donated services from Sussex Vale GHT	4,311	4,311
Total for 2023	<u>638,470</u>	<u>638,470</u>
Total for 2022	<u>7,376</u>	<u>7,376</u>

3 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Legal fees	2,251	2,251
Depreciation, amortisation and other similar costs	6,000	6,000
Other governance costs	7,427	7,427
Total for 2023	<u>15,678</u>	<u>15,678</u>
Total for 2022	<u>6,498</u>	<u>6,498</u>

4 Resources Expended

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	6,000	-
Bank charges	74	67
Telephone	318	-
Repair and maintenance	1,762	149
Light, heat and power	4,793	392
Health and safety	28	12
Insurance	362	413
Legal and professional fees	2,251	5,464
Cleaning	90	-
	<u>15,678</u>	<u>6,497</u>

Mid Sussex Gospel Hall Trust

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

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

6 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 6 April 2022	450,000	450,000
Additions	628,159	628,159
At 5 April 2023	1,078,159	1,078,159
Depreciation		
Charge for the year	6,000	6,000
At 5 April 2023	6,000	6,000
Net book value		
At 5 April 2023	1,072,159	1,072,159
At 5 April 2022	450,000	450,000

Property Details:

Land registry titles of the above property held are;

Title No. WSX300030, £450,000

Title No. WSX71346, £250,000, transferred from Fairfield GHT,

Title No. WSX396242, £378,159, transferred from Sussex Vale GHT, total is £1,072,159.

Mid Sussex Gospel Hall Trust

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

7 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 April 2023 £
Tangible fixed assets	1,072,159	1,072,159
Current assets	<u>1,511</u>	<u>1,511</u>
Total net assets	<u><u>1,073,670</u></u>	<u><u>1,073,670</u></u>
	Unrestricted funds General £	Total funds at 5 April 2022 £
Tangible fixed assets	450,000	450,000
Current assets	<u>878</u>	<u>878</u>
Total net assets	<u><u>450,878</u></u>	<u><u>450,878</u></u>

8 Funds

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
Unrestricted funds				
General	<u>450,878</u>	<u>638,470</u>	<u>(15,678)</u>	<u>1,073,670</u>
	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Balance at 5 April 2022 £
Unrestricted funds				
General	<u>450,000</u>	<u>7,376</u>	<u>(6,498)</u>	<u>450,878</u>

9 Related party transactions

There were no related party transactions in the year.