

# **Trustees Report & Unaudited Financial Statements**

Chichester Gospel Hall Trust  
For the year ended 5 April 2022

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# Legal and Administrative Information

## Chichester Gospel Hall Trust For the year ended 5 April 2022

**Charity Name:**

Chichester Gospel Hall Trust

**Registered Charity Number:**

1195327

**Trustees:**

Anthony Murray Diplock (Chair)

Stephen Brown

Jonathan Bernard Diplock

Carl Fry - appointed 3rd September 2022

Duane Patrick Barry - appointed 3rd September 2022

**Treasurer:**

Anthony Murray Diplock

**Principle Address:**

Weyhill Gospel Hall

Weyhill Road

Weyhill

Andover

SP11 8DD

**Accountant:**

Oldfield Advisory LLP

Santis House

Curriers Close

Coventry

CV4 8AW

**Independent Examiner:**

Sandra Thurgood

FCCA FMAAT FPA BSc

3 Dells Lane

Biggleswade

Beds

SG18 LP

# Report of the Trustees

## Chichester Gospel Hall Trust

### For the year ended 5 April 2022

The trustees present their report along with the financial statements of the Charity for the 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 10 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 12th August 2014. The trust was registered with the Charity Commission for England and Wales on 28th July 2021 under Charity Registration Number: 1195327

##### Recruitment and appointment of new Trustees

The Trustees who have served during the year and since the year end are set out on page 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2022.

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 Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Trust also maintains particular links with East Hill Trust and Lansdowne Gospel Hall Trust with which it shares members of its congregation. Lansdowne Gospel Hall Trust pays some of Chichester's expenses on their behalf.

##### Risk Management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems 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.

##### 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 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](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

## **Donation of Gospel Halls**

During the financial year, the Trust was given 2 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**

With the commencement of lockdown restrictions in the UK the trust ceased using the gospel halls it operates. During the financial year, restrictions were eased sufficiently to allow the congregation to use the gospel halls for the Lord's Supper (Communion). The use of the rooms was conducted in a manner which always complied with the government guidance, and the trust intends to continue using the rooms when it is safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

The trust is committed to providing and maintaining additional gospel halls donated from affiliated trusts during the financial year.

## **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, approximately 50 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.

## 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 would usually participate in a programme of street preaching where Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public. Due to the Covid-19 pandemic this has not been possible during the financial year, but the congregation aim to continue this once it is safe to do so.

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 2022 the Trust had a surplus of incoming resources over resources expended. This is due to the trust receiving donations of rooms from an affiliated trust during the financial year.

Total voluntary income received this year was £441,568 compared to £9,360 in the previous year.

All funds held were unrestricted funds.

## 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 £Nil ( 2021: £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 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 have been reviewed and approved by two trustees.

On Behalf of the board:

.....

Anthony Murray Diplock (Trustee)

.....

Date

# Report of the Independent Examiner

## Chichester Gospel Hall Trust For the year ended 5 April 2022

I report to the trustees on my examination of the accounts of the Chichester Gospel Hall Trust for the year ended 5 April 2022.

### Respective responsibilities of Trustees and Examiner

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

I report in respect of my examination of the 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 Independent Examiner's Report

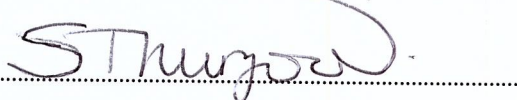
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

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.



Sandra Thurgood  
FCCA FMAAT FPA BSc  
3 Dells Lane  
Biggleswade  
Beds  
SG18 8LP

8 December 2022



# Statement of Financial Activities

## Chichester Gospel Hall Trust

For the year ended 5 April 2022

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
<b>Income and endowments:</b>					
<b>Donations and Legacies:</b>					
Donations from other trusts	430,207	-	-	430,207	-
Donated Services (note 4)	11,361	-	-	11,361	9,360
<b>Total Income and endowments:</b>	<b>441,568</b>	<b>-</b>	<b>-</b>	<b>441,568</b>	<b>9,360</b>
<b>Expenditure:</b>					
Running Meeting Rooms (note 9)	20,974	-	-	20,974	17,950
<b>Total Expenditure:</b>	<b>20,974</b>	<b>-</b>	<b>-</b>	<b>20,974</b>	<b>17,950</b>
<b>Net Income/(Expenditure)</b>	<b>420,594</b>	<b>-</b>	<b>-</b>	<b>420,594</b>	<b>(8,590)</b>
<b>Net Movement In Funds</b>	<b>420,594</b>	<b>-</b>	<b>-</b>	<b>420,594</b>	<b>(8,590)</b>
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2021
<b>Reconciliation of funds (note 11)</b>					
Total Funds brought forward	817,343	-	-	817,343	825,934
Net movement in funds	(9,613)	-	-	(9,613)	(8,590)
<b>Total Funds carried forward</b>	<b>807,730</b>	<b>-</b>	<b>-</b>	<b>807,730</b>	<b>817,343</b>

The notes on page 11 - 18 form part of these financial statements.

# Balance Sheet

## Chichester Gospel Hall Trust As at 5 April 2022

	2022	2021
<b>Fixed Assets</b>		
Tangible assets (note 6)	1,238,131	817,675
<b>Total Fixed Assets</b>	<b>1,238,131</b>	<b>817,675</b>
<b>Current assets</b>		
Prepayments and accrued income	404	317
Cash at bank and in hand	50	-
<b>Total Current assets</b>	<b>454</b>	<b>317</b>
<b>Creditors: amounts falling due within one year</b>		
Accruals	648	648
<b>Total Creditors: amounts falling due within one year</b>	<b>648</b>	<b>648</b>
<b>Net current assets/(liabilities)</b>	<b>(194)</b>	<b>(331)</b>
<b>Total assets less current liabilities</b>	<b>1,237,937</b>	<b>817,343</b>
<b>Net Assets</b>	<b>1,237,937</b>	<b>817,343</b>
<b>Funds (note 10)</b>		
Unrestricted funds	1,237,937	817,343
<b>Total Funds</b>	<b>1,237,937</b>	<b>817,343</b>

The unaudited financial statements were approved and authorised for issue by the Trustees of Chichester Gospel Hall Trust on .....and were signed on its behalf by:

.....

Anthony Murray Diplock (Trustee)

# Notes forming part of the Financial Statements

## Chichester Gospel Hall Trust

For the year ended 5 April 2022

### 1. ACCOUNTING POLICIES

#### 1.1 Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The functional currency of the charity is sterling (£).

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

#### 1.2 Income

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

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Chichester 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

Tangible fixed assets (costing more than £100) 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 property and Refurbishments	2% straight line
Fixtures and Fittings	10% Reducing Balance

#### 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.

### 1.9 Going Concern

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

### 1.10 Significant estimates and judgements

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

The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

## 2. TRUSTEES' REMUNERATION AND EXPENSES

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

## 3. WAGES AND SALARIES

There are no employees (2021: none)

## 4. Donated Services

	2022	2021
<b>Donated Services</b>		
<b>Received From:</b>		
Donated services from Lansdowne Gospel Hall Trust	11,361	9,360
<b>Total Received:</b>	<b>11,361</b>	<b>9,360</b>

## 5. Tangible Fixed Assets

<b>Cost</b>	Freehold Land & Property	Fixtures and Fittings	Totals
At 5 April 2021	843,318	1,577	844,895
Additions	430,157	-	430,157
Disposals	-	-	-
At 5 April 2022	843,318	1,577	844,895
<b>Depreciation</b>			
At 5 April 2021	26,955	266	27,221
Current Year Depreciation	9,569	131	9,700
Eliminated on disposals	-	-	-
At 5 April 2022	35,940	397	36,337
<b>Net Book Value</b>			
At 5 April 2022	1,236,951	1,180	1,238,131
At 5 April 2021	816,363	1,311	817,674

During the year the trust received the following properties donated from affiliated trusts for nil consideration.

1. Freehold Land and Buildings at East Street, Andover, Hants, SP10 1EP: £205,727
2. Freehold Land and Buildings at Barlow's Lane, Andover, Hants, SP10 2HB: £224,430

Land registry titles of the above property held are HP78248, HP721611, HP666795, and HP93950.

## 6. TRANSACTIONS WITH RELATED PARTIES

During the financial year, no transactions occurred with related parties of the trustees.

## 7. VOLUNTEERS

Chichester 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.

# Resources Expended

## Chichester Gospel Hall Trust For the year ended 5 April 2022

### 9. Resources Expended

	MEETING ROOMS	OTHER CHARITABLE ACTIVITIES	TOTAL COSTS 2022	TOTAL COSTS 2021
<b>Direct Costs</b>				
<b>Other Expenses</b>				
Accountancy, Audit and Independent Examination Fees	1,296	-	1,296	108
Air Conditioning	342	-	342	1,406
Depreciation	9,700	-	9,700	9,130
Electricity, Gas & Water	4,587	-	4,587	3,904
Insurance	519	-	519	475
Professional fees (UST)	593	-	593	-
Repairs & Maintenance	3,938	-	3,938	2,927
<b>Total Other Expenses</b>	<b>20,974</b>	<b>-</b>	<b>20,974</b>	<b>17,950</b>
<b>Total Direct Costs</b>	<b>20,974</b>	<b>-</b>	<b>20,974</b>	<b>17,950</b>

# Analysis of Net Assets - Current year

Chichester Gospel Hall Trust

For the year ended 5 April 2022

## 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### 10.1 Current Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
<b>Funds</b>				
Tangible Fixed Assets	1,238,131	-	-	1,238,131
Current Assets	454	-	-	454
Current Liabilities	(648)	-	-	(648)
<b>Total Funds</b>	<b>1,237,937</b>	<b>-</b>	<b>-</b>	<b>1,237,937</b>

# Analysis of Net Assets - Prior Year

## Chichester Gospel Hall Trust For the year ended 5 April 2022

### 10.2 Prior Year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
<b>Funds</b>				
Tangible Fixed Assets	817,675	-	-	817,675
Current Assets	317	-	-	317
Current Liabilities	(648)	-	-	(648)
<b>Total Funds</b>	<b>817,343</b>	<b>-</b>	<b>-</b>	<b>817,343</b>



# Movement in Funds - Current Year

Chichester Gospel Hall Trust

For the year ended 5 April 2022

## 11. Movement in Funds

### 11.1 Movement in funds - current year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2022
<b>Movement in Funds</b>				
Total funds brought forward	817,343	-	-	817,343
Incoming resources	11,361	-	-	11,361
Resources expended	(20,974)	-	-	(20,974)
<b>Total funds carried forward</b>	<b>807,730</b>	<b>-</b>	<b>-</b>	<b>807,730</b>

# Movement in Funds - Prior Year

Chichester Gospel Hall Trust

For the year ended 5 April 2022

## 11. Movement in Funds

### 11.2 Movement in funds - Prior year

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
<b>Movement in Funds</b>				
Total funds brought forward	825,934	-	-	825,934
Incoming resources	9,360	-	-	9,360
Resources expended	(17,950)	-	-	(17,950)
<b>Total funds carried forward</b>	<b>817,343</b>	<b>-</b>	<b>-</b>	<b>817,343</b>

# Comparative Statement of Financial Activities

Chichester Gospel Hall Trust

For the year ended 5 April 2022

	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
<b>Income and endowments:</b>				
Donations and Legacies:				
Congregation Support	9,360	-	-	9,360
<b>Total Income and endowments:</b>	<b>9,360</b>	<b>-</b>	<b>-</b>	<b>9,360</b>
<b>Expenditure:</b>				
Running Meeting Rooms (note 9)	17,950	-	-	17,950
<b>Total Expenditure:</b>	<b>17,950</b>	<b>-</b>	<b>-</b>	<b>17,950</b>
<b>Net Income/(Expenditure)</b>	<b>(8,590)</b>	<b>-</b>	<b>-</b>	<b>(8,590)</b>
<b>Net Movement In Funds</b>	<b>(8,590)</b>	<b>-</b>	<b>-</b>	<b>(8,590)</b>
	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021
<b>Reconciliation of funds (note 11)</b>				
Total Funds brought forward	825,934	-	-	825,934
Net movement in funds	(8,590)	-	-	(8,590)
<b>Total Funds carried forward</b>	<b>817,343</b>	<b>-</b>	<b>-</b>	<b>817,343</b>