

5. COUNCIL CHARITABLE LAND – ANNUAL OPERATIONAL REPORT

1.0 INTRODUCTION

- 1.1 The Council being a trust corporation, by virtue of the Local Government Acts, is the Trustee of the Charities mentioned in Section 2 of this report and is appointed the Trustee pursuant to Section 210 of the Local Government Act 1972 by virtue of being the statutory successor to the Cuckfield Urban District Council, the Cuckfield Rural District Council, the Burgess Hill Urban District Council and the East Grinstead Urban District Council.
- 1.2 The trustees of all registered charities in England and Wales are required by Section 45 Charities Act 1993 to prepare an annual report containing the information required by the Charities (Accounts and Reports) Regulations 2005 regarding the activities of the charity in the preceding financial year.
- 1.3 The Council as Trustee comprises all the Members of the Council, who by virtue of their office as Members of the Council are the managing trustees of the Charities mentioned in Section 2 of this report. Members of the Council receive specific training on their roles and responsibilities as Charity Trustees as part of their Member training. The names of present members of the Council who have served as a charity trustee are set out in the table below:

Edward King (Chairman)
Mrs Margaret Hersey (Vice-Chairman)

Mrs Deborah Adams	Terry Gillard	Gordon Marples
Mrs Gill Balsdon	Bernard Gillbard	Gary Marsh
Stephen Barnett	Mrs Jean Glynn	Peter Martin
Andrew Barrett-Miles	Richard Goddard	Edward Matthews
Richard Bates	Brian Hall	Mrs Heather Ross
Mrs Brenda Binge	David Heasman	Ian Scotland
Derek Booker	Paddy Henry	Mrs Susan Seward
Mrs Julia Brown	Christopher Hersey	Patrick Shanahan
Julian Calvert	Paul Johnson	Mark Sharman
Clive Chapman	Mrs Anne Jones	David Shevels
Phillip Coote	Jim Joyce-Nelson	Mrs Diane Shevels
Mrs Suzanne Cosgrave	Mrs Susanna Kemp	Christopher Snowling
Patrick Cutler	Graham Knight	Barry Starmer
Ian Dixon	Mike Livesey	Michael Sullivan
Mrs Kathleen Dumbovic	Alan Lord	Ms Lesley Wilkins
Ian Ellis	Andrew MacNaughton	Mrs Lyn Williams
Mrs Christine Field	Christopher Maidment	James Worsley
Martin Forde		

- 1.4 Since an Annual Operational Report on the activities of the Charities mentioned in Section 2 of this report and the Accounts of the Charities mentioned in Section 2 of this report must be submitted to, considered and approved by the Members sitting Charity Trustees and not as Members of the Council, it is necessary to call a special meeting of the Members of the Council to sit as the Charity Trustees.
- 1.5 All of the Charities mentioned in Section 2 of this report are unincorporated associations and their principal office is Mid Sussex District Council, Oaklands, Oaklands Road, Haywards Heath, West Sussex RH16 1SS.
- 1.6 The Council's Chief Executive, Mr John Jory, is the Chief Executive of the Charities mentioned in Section 2 of this report and the routine operational management of the Charities is delegated to and shared by the Council's Head of Outdoor Business, Mr Ian Burton, and the Council's Corporate Property Manager, Mr Ian M Brown. Any major operational management decisions that might affect the interests of the Charities are made by the Charity Trustees.

- 1.7 The Charities' solicitor is the Council's Head of Legal Services, their bankers are the Cooperative Bank plc and Mr Hugh Barron (CPFA) independently examines their Accounts.
- 1.8 This report provides a review of the operational activities of the charities managed by the Council and a statement of each charity's financial affairs for the period 1st April 2005 to 31st March 2006. A copy of the Accounts for each charity is annexed to this report and together they comprise the Charity's Annual Report and Accounts.

2.0 CHARITIES OPERATIONAL REPORT

2.1 General

- 2.1.1 Project work on these sites have been directed at maintaining the quality of these facilities and securing their income generating capacity to offset the costs of providing these publicly accessible open spaces and their facilities.

2.2 Beech Hurst Gardens, Haywards Heath – Charity No:305202

- 2.2.1 The Charity was constituted by a Declaration of Trust dated 2nd March 1950 when Gardens were gifted to the Council's predecessor, the Urban District Council of Cuckfield, by the trustees of the late William Johnson Yapp to be administered by the Council upon charitable trust.
- 2.2.2 The object of the Charity is the provision of a public park and recreation ground for the benefit of the inhabitants of Haywards Heath. The trustees powers of management are very restrictive and are limited to providing facilities for the use and enjoyment of the inhabitants of Haywards Heath for educational, scientific, cultural or recreational purposes and for any of the charitable purposes set out in section 4 of the Physical Training and Recreation Act 1937 and not for any purposes that are not charitable. By virtue of a Scheme made by the Charity Commissioners on 1st March 1996, the Council now has the power, subject to complying with charity law and the prior written consent of the Charity Commissioners, to sell or let part of the Charity's property provided that this will not unduly interfere with the objects of the Charity.
- 2.2.3 These gardens represent a major park for the town of Haywards Heath, while attracting visitors from outside the district. Regular maintenance has provided a high quality facility. A User Group has been established and the application made for a 'Green Flag' for this park – a National Quality Standard - was successful. There have been improvements to the borders and a new all-weather bowling strip was installed to promote greater use of this sport particularly in the winter months.
- 2.2.4 The second year's trading figures for the relatively new Brewsters Family Restaurant were not quite so good as previous year and so only the base rent was collected with no supplementary rent.
- 2.2.5 Income was also generated from a number of leases and licences on the site, hirings of the pitch and putt golf course, temporary refreshments from the site kiosk, tennis courts and rental from the cottages. This income contributed to the upkeep of the grounds and necessary building repairs. The site has been regularly maintained.
- 2.2.6 There has been a recent development regarding the tenure of the restaurant and appendix 2 is a short report detailing this and seeking trustees approval to the assignment of the lease to Mitchells & Butlers Retail (No.2) Limited.

2.3 Richard Worsley Recreation Ground, Cuckfield (known as Cuckfield Recreation Ground) – Charity No: 206789

- 2.3.1 The Charity was constituted by Conveyance dated 1st July 1920 when the Park was gifted to the Council's predecessor, the Urban District Council of Cuckfield, by Frances Pendleburg Worsley to be administered by the Council upon charitable trust.
- 2.3.2 The object of the Charity is the provision of a Public Recreation Ground for the use and benefit of the inhabitants of the former Urban District of Cuckfield and the Parish of Cuckfield Rural, and as a perpetual memorial to her late husband, who died on the 9th November 1916, and as a memorial to those who gave their lives in the Great War 1914-18. The Council's powers of management are restricted to using the property for charitable purposes. By virtue of a Scheme made by the Charity Commissioners on 15th May 2000, the Council now has limited power, subject to complying with charity law and the prior written consent of the Charity Commissioners, to let part of the Charity's property provided that this will not unduly interfere with the objects of the Charity.
- 2.3.3 The grounds to this popular and well used venue were regularly maintained. Income was generated from pitch and event hirings, hire of the tennis courts and ground rental for the tennis pavilion. The income generated contributed to the grounds maintenance and upkeep of the tennis courts, pavilion, playgrounds and paddling pool.

2.4 Fairfield Recreation Ground, Burgess Hill – Charity No: 305187

- 2.4.1 The Charity's property comprises the eastern end of the recreation ground. The Charity was constituted by Conveyance dated 1st October 1891 when the Park was gifted to the Council's predecessor, the Burgess Hill Local Board, by the Churchwardens and Overseers of the Parish of Clayton to be administered by the Council upon charitable trust. The Charity was enrolled on the books of the Charity Commissioners under the Mortmain and Charitable Uses Act 1888.
- 2.4.2 The object of the Charity is the provision of a place of exercise and recreation for the benefit of the inhabitants of the Parish of *Clayton* (now part of the Parish of Hassocks) and the neighbourhood. The Council's powers of management are restricted to using the property for charitable purposes within the meaning of the Recreational Charities Act 1958.
- 2.4.3 There has been no change to the charity section of the site. The grounds were regularly maintained.
- 2.4.4 The property comprises a popular public recreation ground on which is located a drained football pitch. Regular maintenance by the Council has provided a high quality facility. This continues to be used regularly by sports clubs generating much needed income, which has helped to offset sports pitch maintenance.

2.5 Public Open Spaces, Lucastes Avenue Haywards Heath – Charity No: 233890

- 2.5.1 The land was gifted to the Council's predecessor, the Urban District Council of Haywards Heath, for use as public open space in perpetuity by a Conveyance dated 9th January 1932. The Charity was constituted by an Order of the Secretary of State for Education and Science made on 26th January 1965 pursuant to section 18 of the Charities Act 1960 and the land was declared a charitable foundation, and the Cuckfield Urban District was appointed Charity Trustee.
- 2.5.2 The object of the Charity is the provision of public open space for the enjoyment of the inhabitants of Haywards Heath.

2.5.3 The land comprises mainly roadside grass verges and woodland belts at the eastern end in Lucastes Avenue, which are regularly maintained by the Council. It has no income generating potential.

2.6. Ashurst Wood Recreation Ground, East Grinstead – Charity No: 305162

2.6.1 The Charity was constituted by a Conveyance dated 22nd September 1954 when the Park was gifted to the Council's predecessor, the Urban District Council of East Grinstead, by the Trustees of Ashurst Recreation Ground.

2.6.2 The object of the Charity is the provision of the open space for the recreation of adults and as a playground for children and youths of the village of Ashurst Wood as public open space. The Council's powers of management are restricted to using the property for charitable purposes within the meaning of the Recreational Charities Act 1958.

2.6.3 There has been no change to the facilities. A detailed study of the pavilion building condition and access has led the Council to embark on a major programme of works in future years to address dilapidations of its building stock and to ensure the building is brought up to an acceptable standard for disabled access. Options for alterations to meet future demand by user groups are being considered following representations from existing users.

2.6.4 The recreation ground comprises a number of recreational facilities including a children's playground. The play equipment and associated safety surfacing was upgraded as part of a joint project with the Parish Council. The soccer pitches continue to be well used. All facilities were regularly maintained and a plan of refurbishment works for the pavilion has been pulled together for future implementation as part of the Council's Asset Management Plan.

2.6.5 Income was received for football pitch and pavilion hire. The income contributed towards the maintenance of the trust property.

2.6.6 The Council has been approached by Ashurst Wood Parish Council to explore the possibility of the Parish Council taking on the day to day operation of the booking function of this site, in addition to an existing management arrangement currently in operation at the adjacent Johns Pears Recreation Ground. It is believed that this proposal would improve the management arrangements for the site, which would be delivered at a local level by the Parish Council with the technical support of the District Council. The Parish Council has sought detailed information on patterns of usage, and an informal discussion has taken place with community groups using the site, to identify all key issues.

2.6.7 The request from Ashurst Wood Parish Council is not unusual in that similar arrangements exist in relation to some Recreation Grounds owned and managed by the District Council. The Trustees are at liberty to appoint agents to manage the Charity's property provided that any such arrangements contain adequate provisions for the general supervision of the agents by the Trustees. This can be achieved through general liaison and an annual report by the agents to the Trustees. The annual report can then be appended to the annual operational report and approved at the Trustees annual meeting. The Trustees do not need the consent of the Charity Commission to appoint such agents.

2.7 St Johns Park, Burgess Hill – Charity No: 305189

2.7.1 The Charity's property comprises only the eastern half of the park. The Charity was constituted by a Conveyance dated 24th April 1891 when the Park was gifted to the Council's predecessors, the Burgess Hill Local Board, upon charitable trust.

2.7.2 The object of the Charity is the provision of a Public Park and Pleasure Ground for the benefit of the inhabitants and visitors to St John's Common. The Council's powers of management are restricted to using the property for charitable purposes within the meaning of the Recreational Charities Act 1958.

- 2.7.3 The grounds of this popular park for Burgess Hill were regularly maintained.
- 2.7.4 Income was generated from pitch hirings for cricket, event and pavilion hirings. This contributed towards the cricket outfield maintenance and the upkeep of the pavilion.
- 2.8 Public Walk and Pleasure Ground, Lindfield (known as West Common) Charity No: 305324**
- 2.8.1 The land was acquired by the Council's predecessor, the Urban District Council of Cuckfield pursuant to section 164 of the Public Health Act 1875 and constitutes public open space. The Charity was constituted when the land was enrolled on the books of the Ministry of Education pursuant to section 6(2) of the Mortmain and Charitable Uses Act 1888 and section 1 of the Mortmain and Charitable Uses Act Amendment Act 1892.
- 2.8.2 The object of the Charity is the provision of a Public Walk and Pleasure Ground pursuant to section 164 of the Public Health Act 1875 for the benefit of the local inhabitants of Lindfield. The Council's powers of management are restricted to using the property for charitable purposes within the meaning of the Recreational Charities Act 1958.
- 2.8.3 This land forms a linear open space surrounded by busy public highways with little income generating potential. The site continues to be regularly maintained.
- 2.9 King George's Field, Crawley Down – Charity No: 1060462**
- 2.9.1 The Charity was constituted by a Declaration of Trust made by the Council's predecessor, the Rural District Council of Cuckfield, on 7th June 1938 whereby the Council declared that the land would be held in perpetuity as memorial to his late Majesty King George V under the provisions of the King George's Foundation.
- 2.9.2 The object of the Charity is the provision of playing fields for the use and enjoyment of the inhabitants of Crawley Down.
- 2.9.3 The property comprises a small recreation ground. The property continues to be an important local recreational facility and has been regularly maintained.
- 3.0 CHARITIES ACCOUNTS**
- 3.1 From 1st March 1996 new reporting regulations came into effect such that from the financial year 1996/97, the Council, as Charity Trustees is obliged to complete annual returns for each of the managed Charities under its control. The accounts are attached as appendix 1 to this report. They set out the details of income and expenditure for each Trust Site for the financial year commencing on 1st April 2005 and ending on 31st March 2006.
- 3.2 At the request of the Charity Commissioners, the 2000/2001 accounts for Beech Hurst Gardens, Fairfield Recreation Ground, Richard Worsley and St Johns Park Charities were independently examined by Hugh Barron (CPFA), a qualified accountant experienced in the independent examination of Charity Accounts, on behalf of the Council. His report recommended that the accounts of the Charities administered by the Council should be prepared on an accruals accounting basis. The appendix attached details the financial affairs for each Trust for the financial year commencing on 1st April 2005 and ending on 31st March 2006 in that format. The accounts of those Charities with income or expenditure that exceeds £100,000 are subject to independent examination. However, the Council has for the sake of consistency elected to have all the Charities accounts independently examined and the accounts for the financial year 2005/06 were examined by Hugh Barron (CPFA) in August 2006. His reports on the accounts for each Trust are attached to the end of the accounts.
- 3.3 The returns to the Charity Commission will be completed on the basis of these figures. In line with recommended practice the Trust Fund Assets are no longer consolidated within the balance sheet in the Council's Statement of Accounts.

- 3.4 Members should note that in the case of each charity the charity's expenditure exceeds its income and that the shortfall is met from the Council's own resources.

4.0 FINANCIAL IMPLICATIONS

- 4.1 All income and expenditure shown in the 2005/06 Charity Accounts were accommodated within the 2005/2006 Revenue Budget.

5.0 RISK ANALYSIS

- 5.1 By compiling detailed annual operational and financial reports the Trustees are minimising their risks of not complying with current legislation and Charity Commission requirements. This report will form part of the Annual Returns for each Charity referred to in the report.

6.0 CONCLUSION

- 6.1.1 The trust property has been held and maintained satisfactorily during the period 1st April 2005 to 31st March 2006.

7.0 RECOMMENDATIONS

The Charity Trustees are recommended to:

- 7.1 *Note and agree the contents of this report; ratify the actions taken and approve the Charities' Accounts for 2005/2006***

BACKGROUND PAPERS:

Outdoor Business, Property, legal and finance files

ENVIRONMENTAL IMPLICATIONS STATEMENT:

This report raised no environmental implications.

LIASON WITH LOCAL COUNCILS:

No Town or Parish consultation has taken place for the purposes of this report, however consultation takes place for all major works and new initiatives.

COMPLIANCE WITH CODE OF PRACTICE ON COMMITMENTS:

All costs and income relating to charitable land were accommodated within the 2005/2006 Revenue Budget.

**Charity Accounts
2005/06**

Mid Sussex District Council as Charity Trustees of:

***Beech Hurst Gardens
Ashurst Wood Recreation Ground
Richard Worsley Recreation Ground
St John's Park
Fairfield Road Recreation Ground
King George's Playing Field
Lucastes Avenue Open Space
West Common Public Walk and Pleasure Ground***

**Charity Accounts for the Year Ended
31st March 2006**

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Beech Hurst Gardens - Registration Number 305202
Statement of Financial Activities for the year ended 31st March 2006

	<i>Unrestricted Funds</i>	<i>Restricted Income Funds</i>	<i>Endowment Funds</i>	<i>2005/06</i>	<i>2004/05</i>
	£	£	£	£	£
Incoming Resources					
Incoming Resources from Donors (MSDC)		723		723	
Income from Charitable Trading	20,641	72,556		93,197	90,940
Total incoming resources	20,641	73,279	0	93,920	90,940
Less cost of generating funds				0	702
Net incoming resources available for charitable application	20,641	73,279	0	93,920	90,238
Expenditure					
Charitable Expenditure:					
Maintenance and Insurance		81,643		81,643	75,469
Utilities	3,995			3,995	1,479
NNDR	582			582	547
Management and Administration:					
Legal Costs				0	0
Audit Fees	250			250	250
Depreciation charge for year			32,367	32,367	30,034
Impairment Charge				0	0
Provision for Bad Debt				0	0
Total expenditure	4,827	81,643	32,367	118,837	107,779
Transfer Between Funds	(15,814)	15,814		0	0
Net Incoming/(Outgoing) Resources	0	7,450	(32,367)	(24,917)	(17,541)
Unrealised Gains/(Losses) on Tangible Fixed Assets:					
Assets Revalued			70,000	70,000	175,000
Write Back of Depreciation on Revaluation			18,333	18,333	13,332
Disposal				0	
Write Back of Depreciation on Disposal				0	
Net Movement in Funds	0	7,450	55,966	63,416	170,791
Fund Balances Brought Forward	0	12,515	1,381,974	1,394,489	1,223,698
Fund Balances Carried Forward	0	19,965	1,437,940	1,457,905	1,394,489

Beech Hurst Gardens - Registration Number 305202
Balance Sheet as at 31st March 2006

	Notes	2005/06 £	2004/05 £
Fixed Assets			
Tangible Assets		1,437,940	1,381,974
Total Fixed Assets		1,437,940	1,381,974
Current Assets			
Debtors		19,965	12,515
Creditors Prepayment (receipts in advance)		8,350	4,335
Total Current Asset		28,315	16,850
Short Term Creditors		(8,350)	(4,335)
Net Current Assets/(Liabilities)		19,965	12,515
Total Assets Less Current Liabilities		1,457,905	1,394,489
Endowment Funds		1,437,940	1,381,974
Restricted Income Funds		19,965	12,515
Unrestricted Income Funds			0
Total Funds		1,457,905	1,394,489

Beech Hurst Gardens - Registration Number 305202
Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment and Restricted Funds

The land and buildings of the Charity represent the permanent endowment of the Charity. The deeds of the Charity state that the income from the rents of the properties are to be used for maintenance and insurance, therefore this has been treated as a restricted fund.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2005/06 £</i>	<i>Freehold Land & Buildings 2004/05 £</i>
Asset Cost or Valuation		
Balance brought forward	1,470,347	1,295,347
Additions		
Revaluations	70,000	175,000
Disposals		
Balance carried forward	1,540,347	1,470,347
Accumulated Depreciation		
Balance brought forward	88,373	71,671
Disposals		
Revaluation	(18,333)	(13,332)
Charge for year	32,367	30,034
Balance carried forward	102,407	88,373
Net Book Value Brought forward	1,381,974	1,223,676
Net Book Value Carried forward	1,437,940	1,381,974

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 30 years for Beech Hurst Cottages, 49 years for Booking Office, 22 years for Quadrangle and 6 years for Tennis Shelter.
- The asset revaluation, as at 1st April 2005 was carried out by Mrs A Hutchings, FRICS, District Valuer South East. The Valuation Office is an Executive Agency of the Inland Revenue.

Beech Hurst Gardens - Registration Number 305202
Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2005/06 £</i>	<i>Amounts falling due within one year 2004/05 £</i>
Trade Debtors		
Amounts due to subsidiary and associated undertakings		
Other Debtors	19,965	12,515
Prepayments (receipts in advance)	8,350	4,335
Accrued Income		
Total	28,315	16,850

- Other Debtors show the surplus of trading income for the last 2 years held by MSDC
- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

5. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year 2005/06 £</i>	<i>Amounts falling due within one year 2004/05 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(8,350)	(4,335)
Deferred Income		
Total	(8,350)	(4,335)

6. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

Ashurst Wood Recreation Ground - Registration Number 305162
Statement of Financial Activities for the year ended 31st March 2006

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	2005/06 £	2004/05 £
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	24,545		24,545	5,876
Income from Charitable Trading	2,858		2,858	3,023
<i>Total incoming resources</i>	27,403	0	27,403	8,899
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	25,261		25,261	7,948
Utilities	1,444		1,444	744
Management and Administration:				
Audit Fees	50		50	50
Depreciation charge for year		3,733	3,733	1,500
Provision for Bad Debt	(186)		(186)	65
<i>Total expenditure</i>	26,569	3,733	30,302	10,307
Transfer Between Funds			0	0
<i>Net Incoming/(Outgoing) Resources</i>	834	(3,733)	(2,899)	(1,408)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued		98,650	98,650	0
Write Back of Depreciation on Revaluation		7,500	7,500	
<i>Net Movement in Funds</i>	834	102,417	103,251	(1,408)
<i>Fund Balances Brought Forward</i>	192	51,850	52,042	53,450
<i>Fund Balances Carried Forward</i>	1,026	154,267	155,293	52,042

Ashurst Wood Recreation Ground - Registration Number 305162
Balance Sheet as at 31st March 2006

	Notes	2005/06 £	2004/05 £
Fixed Assets			
Tangible Assets		154,267	51,850
Total Fixed Assets		154,267	51,850
Current Assets			
Debtors		1,026	192
Creditors Prepayments (receipts in advance)		427	0
Total Current Asset		1,453	192
Short Term Creditors		(427)	
Net Current Assets/(Liabilities)		1,026	192
Total Assets Less Current Liabilities		155,293	52,042
Endowment Funds		154,267	51,850
Unrestricted Income Funds		1,026	192
Total Funds		155,293	52,042

Ashurst Wood Recreation Ground - Registration Number 305162
Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment Fund

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2005/06 £</i>	<i>Freehold Land & Buildings 2004/05 £</i>
Asset Cost or Valuation		
Balance brought forward	59,350	59,350
Additions		0
Revaluations	98,650	0
Disposals		0
Balance carried forward	158,000	59,350
Accumulated Depreciation		
Balance brought forward	7,500	6,000
Disposals	0	0
Revaluation	(7,500)	0
Charge for year	3,733	1,500
Balance carried forward	3,733	7,500
Net Book Value Brought forward	51,850	53,350
Net Book Value Carried forward	154,267	51,850

- Depreciation basis is straight line for buildings.
- Depreciation rate is 18 years for the pavilion.
- The asset revaluation, as at 1st April 2005 was carried out by Mrs A Hutchings, FRICS, District Valuer South East. The Valuation Office is an Executive Agency of the Inland Revenue.

Ashurst Wood Recreation Ground - Registration Number 305162
Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2005/06 £</i>	<i>Amounts falling due within one year 2004/05 £</i>
Trade Debtors	1026	192
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	427	
Accrued Income		
Total	1,453	192

- Trade Debtors include debtors of £1,032.88 less provision for bad debts of £6.58. £1,000 was received on 12 April 2006.
- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

5. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year 2005/06 £</i>	<i>Amounts falling due within one year 2004/05 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	427	0
Deferred Income		
Total	427	0

5. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

**Richard Worsley (Cuckfield) Recreation Ground - Registration
Number 206789**

Statement of Financial Activities for the year ended 31st March 2006

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2005/06 £</i>	<i>2004/05 £</i>
Incoming Resources				
Incoming Resources from Donors (MSDC)	38,460		38,460	19,131
Income from Charitable Trading	8,921		8,921	10,098
Total incoming resources	47,381	0	47,381	29,229
Less cost of generating funds	0		0	0
Net incoming resources available for charitable application	47,381	0	47,381	29,229
Expenditure				
Charitable Expenditure:				
Maintenance and Insurance	43,037		43,037	20,695
Utilities	3,853		3,853	7,918
Management and Administration:	353		353	
Agency Management Fees			0	0
Legal Costs			0	0
Audit Fees	150		150	150
Depreciation charge for year		2,321	2,321	2,321
Provision for Bad Debt	(6)		(6)	263
Total expenditure	47,387	2,321	49,708	31,347
Transfer Between Funds	0	0	0	0
Net Incoming/(Outgoing) Resources	(6)	(2,321)	(2,327)	(2,118)
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued			0	29,800
Write Back of Depreciation on Revaluation			0	8,856
Net Movement in Funds	(6)	(2,321)	(2,327)	36,538
Fund Balances Brought Forward	274	66,479	66,753	30,215
Fund Balances Carried Forward	268	64,158	64,426	66,753

**Richard Worsley (Cuckfield) Recreation Ground - Registration
Number 206789
Balance Sheet as at 31st March 2006**

	Notes	2005/06 £	2004/05 £
Fixed Assets			
Tangible Assets		64,158	66,479
Total Fixed Assets		64,158	66,479
Current Assets			
Debtors		268	274
Creditors Prepayment (receipts in advance)		5,348	1,108
Total Current Asset		5,616	1,382
Short Term Creditors		(5,348)	(1,108)
Net Current Assets/(Liabilities)		268	274
Total Assets Less Current Liabilities		64,426	66,753
Endowment Funds		64,158	66479
Unrestricted Income Funds		268	274
Total Funds		64,426	66,753

**Richard Worsley (Cuckfield) Recreation Ground - Registration
Number 206789
Notes to the Accounts**

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2005/06</i> £	<i>Freehold Land & Buildings 2004/05</i> £
Asset Cost or Valuation		
Balance brought forward	68,800	39,000
Additions		
Revaluations		29,800
Disposals		
Balance carried forward	68,800	68,800
Accumulated Depreciation		
Balance brought forward	2,321	8,856
Disposals		
Revaluation		(8,856)
Charge for year	2,321	2,321
Balance carried forward	4,642	2,321
Net Book Value Brought forward	66,479	30,144
Net Book Value Carried forward	64,158	66,479

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 32 years for Public Conveniences and 15 years for the Pavilion.

**Richard Worsley (Cuckfield) Recreation Ground - Registration
Number 206789**

Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2005/06 £</i>	<i>Amounts falling due within one year 2004/05 £</i>
Trade Debtors	268	274
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	5348	1108
Accrued Income		
Total	5616	1382

- Trade Debtors includes debtors of £535.74 less provision for bad debt of £267.87.
- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

5. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year 2005/06 £</i>	<i>Amounts falling due within one year 2004/05 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(5,348)	(1,108)
Deferred Income		
Total	(5,348)	(1,108)

6. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

St John's Park - Registration Number 305189
Statement of Financial Activities for the year ended 31st March 2006

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2005/06 £</i>	<i>2004/05 £</i>
Incoming Resources				
Incoming Resources from Donors (MSDC)	9,172		9,172	10202
Income from Charitable Trading	15,144		15,144	14,665
Total incoming resources	24,316	0	24,316	24,867
Cost of generating funds			0	0
Net incoming resources available for charitable application	24,316	0	24,316	24,867
Expenditure				
Charitable Expenditure:				
Maintenance and Insurance	22,496		22,496	15,285
Utilities	1,263		1,263	9,498
Rates			0	0
Management and Administration Expenditure:				
Legal Fees			0	
Audit Fees	150		150	150
Depreciation charge for year		9,408	9,408	9408
Provision for Bad Debt	185		185	(63)
Total expenditure	24,094	9,408	33,502	34,278
Transfer Between Funds	0	0	0	0
Net Incoming/(Outgoing) Resources	222	(9,408)	(9,186)	(9,411)
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued			0	0
Write back of depreciation on revaluation			0	0
Net Movement in Funds	222	(9,408)	(9,186)	(9,411)
Fund Balances Brought Forward		371,934	371,934	381,345
Fund Balances Carried Forward	222	362,526	362,748	371,934

St John's Park - Registration Number 305189
Balance Sheet as at 31st March 2006

	Notes	2005/06 £	2004/05 £
Fixed Assets			
Tangible Assets		362,526	371,934
Total Fixed Assets		362,526	371,934
Current Assets			
Debtors		222	0
Creditors Prepayment (receipts in advance)		(787)	2,164
Total Current Asset		(565)	2,164
Short Term Creditors		787	(2,164)
Net Current Assets/(Liabilities)		222	0
Total Assets Less Current Liabilities		362,748	371,934
Endowment Funds		362,526	371,934
Unrestricted Income Funds		222	0
Total Funds		362,748	371,934

St John's Park - Registration Number 305189
Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment Funds

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2005/06 £</i>	<i>Freehold Land & Buildings 2004/05 £</i>
Asset Cost or Valuation		
Balance brought forward	390,750	390,750
Additions	0	0
Revaluations		
Disposals	0	0
Balance carried forward	390,750	390,750
Accumulated Depreciation		
Balance brought forward	18,816	9,408
Disposals	0	0
Revaluation		
Charge for year	9,408	9,408
Balance carried forward	28,224	18,816
Net Book Value Brought forward	371,934	381,342
Net Book Value Carried forward	362,526	371,934

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 35 years for the Pavilion.

St John's Park - Registration Number 305189
Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2005/06 £</i>	<i>Amounts falling due within one year 2004/05 £</i>
Trade Debtors	222	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (Receipts in Advance)	(787)	2,164
Accrued Income		
Total	(565)	2,164

- Trade Debtors include debtors of £423.24 less provision for bad debts of £201.22
- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

5. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year 2005/06 £</i>	<i>Amounts falling due within one year 2004/05 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	787	(2,164)
Deferred Income		
Total	787	(2,164)

6. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

Fairfield Road Recreation Ground - Registration Number 305187
Statement of Financial Activities for the year ended 31st March 2006

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	2005/06 £	2004/05 £
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	1,359		1,359	8,280
Income from Charitable Trading	3,915		3,915	2,943
<i>Total incoming resources</i>	5,274	0	5,274	11,223
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	8,522		8,522	6,981
Utilities	471		471	337
Management and Administration Expenditure:				
Audit Fees	150		150	150
Depreciation charge for year		1,440	1,440	1,440
Provision for Bad Debt	(1,934)		(1,934)	1,908
<i>Total expenditure</i>	7,209	1,440	8,649	10,816
Transfer Between Funds			0	0
<i>Net Incoming/(Outgoing) Resources</i>	(1,935)	(1,440)	(3,375)	407
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued			0	
Write back of depreciation on revaluation			0	
<i>Net Movement in Funds</i>	(1,935)	(1,440)	(3,375)	407
<i>Fund Balances Brought Forward</i>	2,338	49,370	51,708	51,301
<i>Fund Balances Carried Forward</i>	403	47,930	48,333	51,708

Fairfield Road Recreation Ground - Registration Number 305187
Balance Sheet as at 31st March 2006

	Notes	2005/06 £	2004/05 £
Fixed Assets			
Tangible Assets		47,930	49,370
Total Fixed Assets		47,930	49,370
Current Assets			
Debtors		403	2,338
Creditors Prepayment (receipts in advance)		0	0
Total Current Asset		403	2,338
Short Term Creditors		0	0
Net Current Assets/(Liabilities)		403	2,338
Total Assets Less Current Liabilities		48,333	51,708
Endowment Funds		47,930	49,370
Unrestricted Income Funds		403	2,338
Total Funds		48,333	51,708

Fairfield Road Recreation Ground - Registration Number 305187
Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment Funds

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2005/06 £</i>	<i>Freehold Land & Buildings 2004/05 £</i>
Asset Cost or Valuation		
Balance brought forward	52,250	52,250
Additions	0	0
Revaluations		
Disposals	0	0
Balance carried forward	52,250	52,250
Accumulated Depreciation		
Balance brought forward	2,880	1,440
Disposals	0	0
Revaluation		
Charge for year	1,440	1,440
Balance carried forward	4,320	2,880
Net Book Value Brought forward	49,370	50,810
Net Book Value Carried forward	47,930	49,370

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 25 years for the Pavilion.

Fairfield Road Recreation Ground - Registration Number 305187 Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2005/06 £</i>	<i>Amounts falling due within one year 2004/05 £</i>
Trade Debtors	403	2338
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	0	0
Accrued Income		
Total	403	2338

- Trade Debtors includes debtors of £806.66 less provision for bad debt of £403.33
- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

5. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year 2005/06 £</i>	<i>Amounts falling due within one year 2004/05 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	0	0
Deferred Income		
Total	0	0

6. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

King George's Playing Field - Registration Number 1060462
Statement of Financial Activities for the year ended 31st March 2006

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2005/06 £</i>	<i>2004/05 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	3,647		3,647	3182*
Income from Charitable Trading	849		849	677*
<i>Total incoming resources</i>	4,496	0	4,496	3859*
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	4,109		4,109	3,809
Management and Administration Expenditure:				
Rural Management Agreement	337		337	
Audit Fees	50		50	50
Depreciation charge for year			0	0
Provision for Bad Debt			0	0
<i>Total expenditure</i>	4,496	0	4,496	3,859
Transfer Between Funds	0	0	0	0
<i>Net Incoming/(Outgoing) Resources</i>	0	0	0	0
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued		4,450	4,450	0
<i>Net Movement in Funds</i>	0	4,450	4,450	0
<i>Fund Balances Brought Forward</i>	0	12,300	12,300	12,300
<i>Fund Balances Carried Forward</i>	0	16,750	16,750	12,300

* income restated for 2004/05

King George's Playing Field - Registration Number 1060462
Balance Sheet as at 31st March 2006

	Notes	2005/06 £	2004/05 £
Fixed Assets			
Tangible Assets		16,750	12,300
Total Fixed Assets		16,750	12,300
Current Assets			
Debtors		0	0
Creditors Prepayment (receipts in advance)		0	0
Total Current Asset		0	0
Short Term Creditors		0	0
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		16,750	12,300
Endowment Funds		16,750	12,300
Unrestricted Income Funds		0	0
Total Funds		16,750	12,300

King George's Playing Field - Registration Number 1060462

Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment and Restricted Funds

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2005/06 £</i>	<i>Freehold Land & Buildings 2004/05 £</i>
Asset Cost or Valuation		
Balance brought forward	12,300	12,300
Additions	0	0
Revaluations	4,450	0
Disposals	0	0
Balance carried forward	16,750	12,300
Accumulated Depreciation		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
Net Book Value Brought forward	12,300	12,300
Net Book Value Carried forward	16,750	12,300

- Depreciation is not applicable.
- The asset revaluation, as at 1st April 2005 was carried out by Mrs A Hutchings, FRICS, District Valuer South East. The Valuation Office is an Executive Agency of the Inland Revenue.

4. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

Lucastes Avenue Open Space - Registration Number 233890
Statement of Financial Activities for the year ended 31st March 2006

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2005/06 £</i>	<i>2004/05 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	343		343	683
<i>Total incoming resources</i>	343	0	343	683
<i>Expenditure</i>				
Charitable Expenditure: Maintenance and Insurance	343		343	683
<i>Total expenditure</i>	343	0	343	683
Transfer Between Funds			0	0
<i>Net Incoming/(Outgoing) Resources</i>	0	0	0	0
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued			0	0
<i>Net Movement in Funds</i>	0	0	0	0
<i>Fund Balances Brought Forward</i>	0	2	2	2
<i>Fund Balances Carried Forward</i>	0	2	2	2

Lucastes Avenue Open Space - Registration Number 233890
Balance Sheet as at 31st March 2006

	Notes	2005/06 £	2004/05 £
Fixed Assets			
Tangible Assets		2	2
Total Fixed Assets		2	2
Current Assets			
Debtors		0	0
Creditors Prepayment (receipts in advance)		0	0
Total Current Asset		0	0
Short Term Creditors		0	0
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		2	2
Endowment Funds		2	2
Unrestricted Income Funds		0	0
Total Funds		2	2

Lucastes Avenue Open Space - Registration Number 233890
Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2005/06 £</i>	<i>Freehold Land & Buildings 2004/05 £</i>
Asset Cost or Valuation		
Balance brought forward	2	2
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	2	2
Accumulated Depreciation		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
Net Book Value Brought forward	2	2
Net Book Value Carried forward	2	2

- Depreciation is not applicable.

4. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

**West Common Public Walk and Pleasure Ground - Registration
Number 305324**

Statement of Financial Activities for the year ended 31st March 2006

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	<i>2005/06</i> £	<i>2004/05</i> £
<i>Incoming Resources</i>				
Incoming Resources from Donors:	635		635	674*
<i>Total incoming resources</i>	635	0	635	674
<i>Expenditure</i>				
Direct Charitable Expenditure:				
Maintenance and Insurance	585		585	674*
Audit Fee	50		50	
<i>Total expenditure</i>	635	0	635	674
Transfer Between Funds			0	0
<i>Net Incoming/(Outgoing) Resources</i>	0	0	0	0
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued			0	0
<i>Net Movement in Funds</i>	0	0	0	0
<i>Fund Balances Brought Forward</i>	0	1	1	1
<i>Fund Balances Carried Forward</i>	0	1	1	1

* restated for 2004/05 due to expenditure correction

**West Common Public Walk and Pleasure Ground - Registration
Number 305324
Balance Sheet as at 31st March 2006**

	Notes	2005/06 £	2004/05 £
Fixed Assets			
Tangible Assets		1	1
Total Fixed Assets		1	1
Current Assets			
Debtors		0	0
Creditors prepayment (receipts in advance)		0	0
Total Current Asset		0	0
Short Term Creditors		0	0
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		1	1
Endowment Funds		1	1
Unrestricted Income Funds		0	0
Total Funds		1	1

**West Common Public Walk and Pleasure Ground - Registration
Number 305324
Notes to the Accounts**

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment Funds

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2005/06 £</i>	<i>Freehold Land & Buildings 2004/05 £</i>
Asset Cost or Valuation		
Balance brought forward	1	1
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	1	1
Accumulated Depreciation		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
Net Book Value Brought forward	1	1
Net Book Value Carried forward	1	1

- Depreciation is not applicable.

4. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

Independent Examiner's Report on the Accounts

Report to:

The trustees/members of Beech Hurst Gardens, Ashurst Wood Recreation Ground, Richard Worsley (Cuckfield) Recreation Ground, St John's Park, Fairfield Recreation Ground, King George's Playing Field, Lucastes Avenue Open Space and West Common Public Walk and Pleasure Ground.

On accounts for the year ended 31st March 2006

Set out on pages 1 – 29.

Respective Responsibilities of Trustees and Examiner

As the charities' trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention.

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

***Hugh Barron PFA
10 Downside
Westdene
Brighton
BN1 5EQ
4 September 2006***

Proposed Assignment of Lease of Beech Hurst Restaurant, Beech Hurst Gardens, Haywards Heath.

Report to Charity Trustees of the Beech Hurst Gardens Charitable Trust -305202

Contact Officer: Philip Morl, Property Officer

Purpose of Report

To obtain the Charity Trustees' consent to a proposed assignment of the Lease of the Beech Hurst Restaurant by Whitbread Group plc to Mitchells & Butlers Retail (No.2) Limited and to authorise the Council's Corporate Property Manager to issue a Licence to Assign on appropriate terms.

Recommendation:

That Charity Trustees of the Beech Hurst Gardens Charitable Trust approve the proposed assignment and subject to Whitbread Group plc paying the Charity Trustees' legal and other costs associated with granting Landlord's consent authorise the Council's Corporate Property Manager grant Landlords consent for the proposed assignment of the lease dated 6th October 2003 from Whitbread Group plc to Mitchells & Butlers Retail (No.2) Limited, subject to Mitchells & Butlers Leisure Holdings Limited acting as the proposed Assignee's guarantor.

Background

Mid Sussex District Council (as Charity Trustee of Beech Hurst Gardens Charity – Charity Number 305202) granted Whitbread Group plc a 125 year lease from 6th October 2003.

The tenant has requested Landlords consent to assign the lease from Whitbread Group Plc to Mitchells & Butlers Retail (No.2) Limited. It is proposed that that Mitchells & Butlers Leisure Holdings Limited shall act as "Guarantor" to Mitchells & Butlers Retail Limited.

The Council has been informed that Mitchells & Butlers manage over 2,000 pubs and pub restaurants in the UK, including leading retail brands such as Harvester, Toby Carvery, Vintage Inns, Ember Inns and O' Neill's.

The lease provides that Landlord's consent to an assignment cannot be unreasonably withheld or delayed.

Under the terms of the lease, the tenant has obligations in respect of the public toilet and kiosk facilities. The public toilet is to be made available for use between 07:00 hours and 23:30 hours each day and should be kept clean and in repair. The kiosk should be open for business for at least 8 hours per day. There have been concerns that the current tenant has not always observed and performed these obligations to the full, but as the Council acting on behalf of the Charity Trustees has not taken any formal action in respect of these minor breaches it is not considered that the Charity Trustees are able to reasonably refuse the request for Landlord's consent to the assignment on those grounds. Under terms of the Licence to Assign the assignee will be required, in the event of consent being granted for the proposed assignment, to enter into a direct covenant with the Council as Trustee to observe and perform the covenants contained in the lease.

Under the terms of the lease "the Permitted use" means use as a Family Orientated Restaurant and Staff Accommodation (and for the first five years of the Term with a children's fun factory and all facilities ancillary thereto) and for no other purpose.

Financial Implications

The Head of Finance has undertaken appropriate financial checks concerning the proposed assignee (and the proposed Guarantor) and confirms that subject to Mitchells & Butlers Leisure Holdings Limited acting as "Guarantor" for the proposed Assignee there should be sufficient covenant strength to guarantee performance of the lessee's obligations contained in the lease and therefore, there are no financial objections to the proposed assignment.