

## 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 members of the Council holding office for the period 1<sup>st</sup> April 2006 to 31<sup>st</sup> March 2007, the period for which this report relates, 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		

By virtue of the Local Government Elections held on 11<sup>th</sup> May 2007 membership of the Council changed. The names of present members of the Council who have served as a Charity Trustees since the 11<sup>th</sup> May 2007 are set out in the table below:

Mrs. Margaret Hersey (Chairman)  
Clive Chapman (Vice-Chairman)

Jonathan Ash-Edwards	Brian Hall	Gary Marsh
Mrs. Margaret Baker	Ms. Sophia Harrison	Peter Martin
Mrs. Eileen Balsdon	Mrs. Sue Hatton	Edward Matthews
Stephen Barnett	Ms. Dorothy Hatswell	Pru Moore
Andrew Barrett-Miles	Paddy Henry	Ian Pearce
Richard Bates	Chris Hersey	Peter Reed
John Belsey	Chris Jerrey	Mrs. Heather Ross
Mrs. Liz Bennett	Mrs. Anne Jones	Mrs. Susan Seward
Mrs. Brenda Binge	James Joyce-Nelson	David Shevels
Andrew Brock	Mrs. Jane Keel	Mrs. Diane Shevels
Mrs. Heidi Brunsdon	Mrs. Susanna Kemp	Christopher Snowling
Patrick Cutler	Edward King	James Temple-Smithson
Ian Dixon	Mrs. Jacqui Landriani	Mandy Thomas-Atkin
Mrs. Kathleen Dumbovic	Andrew Lea	Julian Thorpe
Mrs. Gina Field	Edward Michael Livesey	Garry Wall
Trevor Fisher	Andrew MacNaughton	Mike Watts
Bernard Gillbard	Christopher Maidment	
Mrs. Jean Glynn	Gordon Marples	

- 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 2006 to 31st March 2007. 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 2<sup>nd</sup> 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 1<sup>st</sup> 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 is now well established. There have been further improvements to the borders and accessibility within the site.

2.2.4 The third year's trading figures for the 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.

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

2.3.1 The Charity was constituted by Conveyance dated 1<sup>st</sup> 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 9<sup>th</sup> 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 15<sup>th</sup> 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 1<sup>st</sup> 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 9<sup>th</sup> January 1932. The Charity was constituted by an Order of the Secretary of State for Education and Science made on 26<sup>th</sup> 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 22<sup>nd</sup> September 1954 when the Park was gifted to the Council's predecessor, the Urban District Council of East Grinstead, by the Trustees of Ashurst Wood 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 all the District's pavilions and the access to them 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. Ashurst Wood pavilion is in this future programme of works, part of the Council's Asset Management Plan.

The recreation ground comprises a number of recreational facilities including a children's playground. The soccer pitches continue to be very well used. All facilities were regularly maintained.

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

2.6.5 Ashurst Wood Parish Council have considered the proposal for a Rural Management Agreement and have decided not to proceed at this stage.

## **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 24<sup>th</sup> 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 7<sup>th</sup> 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 2006 and ending on 31st March 2007.
- 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 1<sup>st</sup> April 2006 and ending on 31<sup>st</sup> March 2007 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 2006/07 were examined by Hugh Barron (CPFA) in August 2007. 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 with the exception of Beech Hurst the charity's expenditure exceeds its income and that the shortfall is met from the Council's own resources. At Beech Hurst there was a surplus of income over expenditure of £11,747. This money will be utilised to realise additional improvements in the 2008/09 budget year as identified in the draft masterplan for the site and as agreed by the site User Group. One such project is the upgrade of the entrance to the park near the tennis courts with associated linking path to the main body of the park.

### **4.0 Financial Implications**

- 4.1 All income and expenditure shown in the 2006/07 Charity Accounts were accommodated within the 2006/2007 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 1<sup>st</sup> April 2006 to 31<sup>st</sup> March 2007.

## **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 2006/2007*

## **Background Papers**

Outdoor Business, Property, legal and finance files

**Charity Accounts  
2006/07**

***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 2007

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**Beech Hurst Gardens - Registration Number 305202**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2007**

	<i>Unrestricted Funds</i>	<i>Restricted Income Funds</i>	<i>Endowment Funds</i>	<i>2006/07</i>	<i>2005/06</i>
	£	£	£	£	£
<b><i>Incoming Resources</i></b>					
Incoming Resources from Donors (MSDC)				0	723
Income from Charitable Trading	18,594	71,257		89,851	93,197
<b><i>Total incoming resources</i></b>	<b>18,594</b>	<b>71,257</b>	<b>0</b>	<b>89,851</b>	<b>93,920</b>
Less cost of generating funds				0	
<b><i>Net incoming resources available for charitable application</i></b>	<b>18,594</b>	<b>71,257</b>	<b>0</b>	<b>89,851</b>	<b>93,920</b>
<b><i>Expenditure</i></b>					
Charitable Expenditure:					
Maintenance and Insurance		91,559		91,559	81,643
Utilities	5,662			5,662	3,995
NNDR	598			598	582
Management and Administration:					
Legal Costs				0	0
Audit Fees	250			250	250
Depreciation charge for year			44,510	44,510	32,367
Impairment Charge				0	0
Provision for Bad Debt				0	0
<b><i>Total expenditure</i></b>	<b>6,510</b>	<b>91,559</b>	<b>44,510</b>	<b>142,579</b>	<b>118,837</b>
Transfer Between Funds	(12,084)	12,084		0	0
<b><i>Net Incoming/(Outgoing) Resources</i></b>	<b>0</b>	<b>(8,218)</b>	<b>(44,510)</b>	<b>(52,728)</b>	<b>(24,917)</b>
<b><i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i></b>					
Assets Revalued			254,995	254,995	70,000
Write Back of Depreciation on Revaluation			45,907	45,907	18,333
Disposal				0	
Write Back of Depreciation on Disposal				0	
<b><i>Net Movement in Funds</i></b>	<b>0</b>	<b>(8,218)</b>	<b>256,392</b>	<b>248,174</b>	<b>63,416</b>
<b><i>Fund Balances Brought Forward</i></b>	<b>0</b>	<b>19,965</b>	<b>1,437,940</b>	<b>1,457,905</b>	<b>1,394,489</b>
<b><i>Fund Balances Carried Forward</i></b>	<b>0</b>	<b>11,747</b>	<b>1,694,332</b>	<b>1,706,079</b>	<b>1,457,905</b>

**Beech Hurst Gardens - Registration Number 305202**  
**Balance Sheet as at 31<sup>st</sup> March 2007**

	Notes	2006/07 £	2005/06 £
<b>Fixed Assets</b>			
Tangible Assets		1,694,332	1,437,940
<b>Total Fixed Assets</b>	3	<b>1,694,332</b>	<b>1,437,940</b>
<b>Current Assets</b>			
Debtors	4	11,747	19,965
Creditors Prepayment (receipts in advance)	5	11,798	8,350
<b>Total Current Asset</b>		<b>23,545</b>	<b>28,315</b>
Short Term Creditors	5	(11,798)	(8,350)
<b>Net Current Assets/(Liabilities)</b>		<b>11,747</b>	<b>19,965</b>
<b>Total Assets Less Current Liabilities</b>		<b>1,706,079</b>	<b>1,457,905</b>
<b>Endowment Funds</b>		<b>1,694,332</b>	<b>1,437,940</b>
<b>Restricted Income Funds</b>		<b>11,747</b>	<b>19,965</b>
<b>Unrestricted Income Funds</b>		<b>0</b>	<b>0</b>
<b>Total Funds</b>		<b>1,706,079</b>	<b>1,457,905</b>

**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 &amp; Buildings 2006/07 £</i>	<i>Freehold Land &amp; Buildings 2005/06 £</i>
<b>Asset Cost or Valuation</b>		
Balance brought forward	1,540,347	1,470,347
Additions		
Revaluations	254,995	70,000
Disposals		
Balance carried forward	1,795,342	1,540,347
<b>Accumulated Depreciation</b>		
Balance brought forward	102,407	88,373
Disposals		
Revaluation	(45,907)	(18,333)
Charge for year	44,510	32,367
Balance carried forward	101,010	102,407
<b>Net Book Value Brought forward</b>	1,437,940	1,381,974
<b>Net Book Value Carried forward</b>	1,694,332	1,437,940

- 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 1<sup>st</sup> April 2006 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**

<b>Analysis of Debtors</b>	<i>Amounts falling due within one year</i> 2006/07 £	<i>Amounts falling due within one year</i> 2005/06 £
Trade Debtors		
Amounts due to subsidiary and associated undertakings		
Other Debtors	<b>11,747</b>	19,965
Prepayments (receipts in advance)	<b>11,798</b>	8,350
Accrued Income		
<b>Total</b>	<b><u>23,545</u></b>	<b><u>28,315</u></b>

- Other Debtors show the surplus of trading income for the last 3 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**

<b>Analysis of Creditors</b>	<i>Amounts falling due within one year</i> 2006/07 £	<i>Amounts falling due within one year</i> 2005/06 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	<b>(11,798)</b>	(8,350)
Deferred Income		
<b>Total</b>	<b><u>(11,798)</u></b>	<b><u>(8,350)</u></b>

**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 31<sup>st</sup> March 2007**

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	2006/07 £	2005/06 £
<b><i>Incoming Resources</i></b>				
Incoming Resources from Donors (MSDC)	6,675		<b>6,675</b>	24,545
Income from Charitable Trading	6,975		<b>6,975</b>	2,858
<b><i>Total incoming resources</i></b>	<b>13,650</b>	<b>0</b>	<b>13,650</b>	27,403
<b><i>Expenditure</i></b>				
Charitable Expenditure:				
Maintenance and Insurance	14,932		<b>14,932</b>	25,261
Utilities	(303)		<b>(303)</b>	1,444
Management and Administration:				
Audit Fees	50		<b>50</b>	50
Depreciation charge for year		3,733	<b>3,733</b>	3,733
Provision for Bad Debt	(5)		<b>(5)</b>	(186)
<b><i>Total expenditure</i></b>	<b>14,674</b>	<b>3,733</b>	<b>18,407</b>	30,302
Transfer Between Funds			0	0
<b><i>Net Incoming/(Outgoing) Resources</i></b>	<b>(1,024)</b>	<b>(3,733)</b>	<b>(4,757)</b>	(2,899)
<b><i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i></b>				
Assets Revalued			<b>0</b>	98,650
Write Back of Depreciation on Revaluation			<b>0</b>	7,500
<b><i>Net Movement in Funds</i></b>	<b>(1,024)</b>	<b>(3,733)</b>	<b>(4,757)</b>	103,251
<b><i>Fund Balances Brought Forward</i></b>	<b>1,026</b>	<b>154,267</b>	<b>155,293</b>	52,042
<b><i>Fund Balances Carried Forward</i></b>	<b>2</b>	<b>150,534</b>	<b>150,536</b>	155,293

**Ashurst Wood Recreation Ground - Registration Number 305162**  
**Balance Sheet as at 31<sup>st</sup> March 2007**

	Notes	2006/07 £	2005/06 £
<b>Fixed Assets</b>			
Tangible Assets		150,534	154,267
<b>Total Fixed Assets</b>	3	<b>150,534</b>	154,267
<b>Current Assets</b>			
Debtors	4	2	1,026
Creditors Prepayments (receipts in advance)	5	351	427
<b>Total Current Asset</b>		<b>353</b>	1,453
Short Term Creditors	5	(351)	(427)
<b>Net Current Assets/(Liabilities)</b>		<b>2</b>	1,026
<b>Total Assets Less Current Liabilities</b>		<b>150,536</b>	155,293
<b>Endowment Funds</b>		<b>150,534</b>	154,267
<b>Unrestricted Income Funds</b>		<b>2</b>	1,026
<b>Total Funds</b>		<b>150,536</b>	155,293

**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 &amp; Buildings 2006/07 £</i>	<i>Freehold Land &amp; Buildings 2005/06 £</i>
<b>Asset Cost or Valuation</b>		
Balance brought forward	158,000	59,350
Additions	0	0
Revaluations	0	98,650
Disposals	0	0
Balance carried forward	158,000	158,000
<b>Accumulated Depreciation</b>		
Balance brought forward	3,733	7,500
Disposals	0	0
Revaluation	0	(7,500)
Charge for year	3,733	3,733
Balance carried forward	7,466	3,733
<b>Net Book Value Brought forward</b>	<b>154,267</b>	51,850
<b>Net Book Value Carried forward</b>	<b>150,534</b>	154,267

- Depreciation basis is straight line for buildings.
- Depreciation rate is 18 years for the pavilion.
- The asset revaluation, as at 1<sup>st</sup> 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**

<b>Analysis of Debtors</b>	<i>Amounts falling due within one year</i> 2006/07 £	<i>Amounts falling due within one year</i> 2005/06 £
Trade Debtors	2	1026
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	351	427
Accrued Income		
<b>Total</b>	<b>353</b>	1,453

- Trade Debtors include debtors of £4.00 less provision for bad debts of £2.00.
- 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**

<b>Analysis of Creditors</b>	<i>Amounts falling due within one year</i> 2006/07 £	<i>Amounts falling due within one year</i> 2005/06 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(351)	427
Deferred Income		
<b>Total</b>	<b>(351)</b>	427

**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.

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

**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2007**

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2006/07 £</i>	<i>2005/06 £</i>
<b><i>Incoming Resources</i></b>				
Incoming Resources from Donors (MSDC)	23,469		23,469	38,460
Income from Charitable Trading	10,109		10,109	8,921
<b><i>Total incoming resources</i></b>	<b>33,578</b>	<b>0</b>	<b>33,578</b>	<b>47,381</b>
Less cost of generating funds	0		0	0
<b><i>Net incoming resources available for charitable application</i></b>	<b>33,578</b>	<b>0</b>	<b>33,578</b>	<b>47,381</b>
<b><i>Expenditure</i></b>				
Charitable Expenditure:				
Maintenance and Insurance	27,758		27,758	43,037
Utilities	5,696		5,696	3,853
Management and Administration:	(144)		(144)	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	245		245	(6)
<b><i>Total expenditure</i></b>	<b>33,705</b>	<b>2,321</b>	<b>36,026</b>	<b>49,708</b>
Transfer Between Funds	0	0	0	0
<b><i>Net Incoming/(Outgoing) Resources</i></b>	<b>(127)</b>	<b>(2,321)</b>	<b>(2,448)</b>	<b>(2,327)</b>
<b><i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i></b>				
Assets Revalued		8,500	8,500	0
Write Back of Depreciation on Revaluation		0	0	0
<b><i>Net Movement in Funds</i></b>	<b>(127)</b>	<b>6,179</b>	<b>6,052</b>	<b>(2,327)</b>
<b><i>Fund Balances Brought Forward</i></b>	<b>268</b>	<b>64,158</b>	<b>64,426</b>	<b>66,753</b>
<b><i>Fund Balances Carried Forward</i></b>	<b>141</b>	<b>70,337</b>	<b>70,478</b>	<b>64,426</b>

**Richard Worsley (Cuckfield) Recreation Ground - Registration  
Number 206789  
Balance Sheet as at 31<sup>st</sup> March 2007**

	Notes	2006/07 £	2005/06 £
<b>Fixed Assets</b>			
Tangible Assets		70,337	64,158
<b>Total Fixed Assets</b>	3	70,337	64,158
<b>Current Assets</b>			
Debtors	4	141	268
Creditors Prepayment (receipts in advance)	5	3,262	5,348
<b>Total Current Asset</b>		3,403	5,616
Short Term Creditors	5	(3,262)	(5,348)
<b>Net Current Assets/(Liabilities)</b>		141	268
<b>Total Assets Less Current Liabilities</b>		70,478	64,426
<b>Endowment Funds</b>		70,337	64158
<b>Unrestricted Income Funds</b>		141	268
<b>Total Funds</b>		70,478	64,426

**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 &amp; Buildings 2006/07</i> £	<i>Freehold Land &amp; Buildings 2005/06</i> £
<b>Asset Cost or Valuation</b>		
Balance brought forward	68,800	68,800
Additions		
Revaluations	8,500	0
Disposals		
Balance carried forward	<b>77,300</b>	68,800
<b>Accumulated Depreciation</b>		
Balance brought forward	4,642	2,321
Disposals		
Revaluation	0	
Charge for year	2,321	2,321
Balance carried forward	<b>6,963</b>	4,642
<b>Net Book Value Brought forward</b>	<b>64,158</b>	66,479
<b>Net Book Value Carried forward</b>	<b>70,337</b>	64,158

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 32 years for Public Conveniences and 15 years for the Pavilion
- The asset revaluation, as at 1<sup>st</sup> April 2006 was carried out by Mrs A Hutchings, FRICS, District Valuer South East. The Valuation Office is an Executive Agency of the Inland Revenue.

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

**Notes to the Accounts**

**4. Debtors and Prepayments**

<b>Analysis of Debtors</b>	<i>Amounts falling due within one year 2006/07 £</i>	<i>Amounts falling due within one year 2005/06 £</i>
Trade Debtors	141	268
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	3262	5348
Accrued Income		
<b>Total</b>	<b>3403</b>	<b>5616</b>

- Trade Debtors includes debtors of £281.75 less provision for bad debt of £140.88.
- 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**

<b>Analysis of Creditors</b>	<i>Amounts falling due within one year 2006/07 £</i>	<i>Amounts falling due within one year 2005/06 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(3,262)	(5,348)
Deferred Income		
<b>Total</b>	<b>(3,262)</b>	<b>(5,348)</b>

**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.

**St John's Park - Registration Number 305189**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2007**

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	2006/07 £	2005/06 £
<b><i>Incoming Resources</i></b>				
Incoming Resources from Donors (MSDC)	15,594		15,594	9172
Income from Charitable Trading	9,377		9,377	15,144
<b><i>Total incoming resources</i></b>	<b>24,971</b>	<b>0</b>	<b>24,971</b>	<b>24,316</b>
Cost of generating funds			0	0
<b><i>Net incoming resources available for charitable application</i></b>	<b>24,971</b>	<b>0</b>	<b>24,971</b>	<b>24,316</b>
<b><i>Expenditure</i></b>				
Charitable Expenditure:				
Maintenance and Insurance	23,718		23,718	22,496
Utilities	1,221		1,221	1,263
Rates			0	0
Management and Administration Expenditure:				
Legal Fees			0	0
Audit Fees	50		50	150
Depreciation charge for year		9,408	9,408	9408
Provision for Bad Debt	1		1	185
<b><i>Total expenditure</i></b>	<b>24,990</b>	<b>9,408</b>	<b>34,398</b>	<b>33,502</b>
Transfer Between Funds	0	0	0	0
<b><i>Net Incoming/(Outgoing) Resources</i></b>	<b>(19)</b>	<b>(9,408)</b>	<b>(9,427)</b>	<b>(9,186)</b>
<b><i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i></b>				
Assets Revalued			0	0
Write back of depreciation on revaluation			0	0
<b><i>Net Movement in Funds</i></b>	<b>0</b>	<b>(9,408)</b>	<b>(9,427)</b>	<b>(9,186)</b>
<b><i>Fund Balances Brought Forward</i></b>	<b>222</b>	<b>362,526</b>	<b>362,748</b>	<b>371,934</b>
<b><i>Fund Balances Carried Forward</i></b>	<b>203</b>	<b>353,118</b>	<b>353,321</b>	<b>362,748</b>

**St John's Park - Registration Number 305189**  
**Balance Sheet as at 31<sup>st</sup> March 2007**

	Notes	2006/07 £	2005/06 £
<b>Fixed Assets</b>			
Tangible Assets		353,118	362,526
<b>Total Fixed Assets</b>	3	<b>353,118</b>	362,526
<b>Current Assets</b>			
Debtors	4	203	222
Creditors Prepayment (receipts in advance)	5	(2,030)	(787)
<b>Total Current Asset</b>		<b>(1,827)</b>	(565)
Short Term Creditors	5	2,030	787
<b>Net Current Assets/(Liabilities)</b>		<b>203</b>	222
<b>Total Assets Less Current Liabilities</b>		<b>353,321</b>	362,748
<b>Endowment Funds</b>		<b>353,118</b>	362,526
<b>Unrestricted Income Funds</b>		<b>203</b>	222
<b>Total Funds</b>		<b>353,321</b>	362,748

**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 &amp; Buildings 2006/07 £</i>	<i>Freehold Land &amp; Buildings 2005/06 £</i>
<b>Asset Cost or Valuation</b>		
Balance brought forward	390,750	390,750
Additions	0	0
Revaluations		
Disposals	0	0
Balance carried forward	<b>390,750</b>	390,750
<b>Accumulated Depreciation</b>		
Balance brought forward	28,224	18,816
Disposals	0	0
Revaluation		
Charge for year	9,408	9,408
Balance carried forward	<b>37,632</b>	28,224
<b>Net Book Value Brought forward</b>	<b>362,526</b>	371,934
<b>Net Book Value Carried forward</b>	<b>353,118</b>	362,526

- 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**

<b>Analysis of Debtors</b>	<i>Amounts falling due within one year 2006/07 £</i>	<i>Amounts falling due within one year 2005/06 £</i>
Trade Debtors	203	222
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (Receipts in Advance)	(2,030)	(787)
Accrued Income		
<b>Total</b>	<b>(1,827)</b>	<b>(565)</b>

- Trade Debtors include debtors of £405.24 less provision for bad debts of £202.62
- 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**

<b>Analysis of Creditors</b>	<i>Amounts falling due within one year 2006/07 £</i>	<i>Amounts falling due within one year 2005/06 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	2,030	787
Deferred Income		
<b>Total</b>	<b>2,030</b>	<b>787</b>

**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 31<sup>st</sup> March 2007**

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	2006/07 £	2005/06 £
<b><i>Incoming Resources</i></b>				
Incoming Resources from Donors (MSDC)	10,030		10,030	1,359
Income from Charitable Trading	4,238		4,238	3,915
<b><i>Total incoming resources</i></b>	<b>14,268</b>	<b>0</b>	<b>14,268</b>	<b>5,274</b>
<b><i>Expenditure</i></b>				
Charitable Expenditure:				
Maintenance and Insurance	12,336		12,336	8,522
Utilities	552		552	471
Management and Administration Expenditure:				
Audit Fees	150		150	150
Depreciation charge for year		1,440	1,440	1,440
Provision for Bad Debt	615		615	(1,934)
<b><i>Total expenditure</i></b>	<b>13,653</b>	<b>1,440</b>	<b>15,093</b>	<b>8,649</b>
Transfer Between Funds			0	0
<b><i>Net Incoming/(Outgoing) Resources</i></b>	<b>615</b>	<b>(1,440)</b>	<b>(825)</b>	<b>(3,375)</b>
<b><i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i></b>				
Assets Revalued			0	
Write back of depreciation on revaluation			0	
<b><i>Net Movement in Funds</i></b>	<b>615</b>	<b>(1,440)</b>	<b>(825)</b>	<b>(3,375)</b>
<b><i>Fund Balances Brought Forward</i></b>	<b>403</b>	<b>47,930</b>	<b>48,333</b>	<b>51,708</b>
<b><i>Fund Balances Carried Forward</i></b>	<b>1,018</b>	<b>46,490</b>	<b>47,508</b>	<b>48,333</b>

**Fairfield Road Recreation Ground - Registration Number 305187**  
**Balance Sheet as at 31<sup>st</sup> March 2007**

	Notes	2006/07	2005/06 £
<b>Fixed Assets</b>			
Tangible Assets		46,490	47,930
<b>Total Fixed Assets</b>	3	46,490	47,930
<b>Current Assets</b>			
Debtors	4	1,018	403
Creditors Prepayment (receipts in advance)	5	901	0
<b>Total Current Asset</b>		1,919	403
Short Term Creditors	5	(901)	0
<b>Net Current Assets/(Liabilities)</b>		1,018	403
<b>Total Assets Less Current Liabilities</b>		47,508	48,333
<b>Endowment Funds</b>		46,490	47,930
<b>Unrestricted Income Funds</b>		1,018	403
<b>Total Funds</b>		47,508	48,333

**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 &amp; Buildings 2006/07 £</i>	<i>Freehold Land &amp; Buildings 2005/06 £</i>
<b>Asset Cost or Valuation</b>		
Balance brought forward	52,250	52,250
Additions	0	0
Revaluations		
Disposals	0	0
Balance carried forward	52,250	52,250
<b>Accumulated Depreciation</b>		
Balance brought forward	4,320	2,880
Disposals	0	0
Revaluation		
Charge for year	1,440	1,440
Balance carried forward	5,760	4,320
<b>Net Book Value Brought forward</b>	<b>47,930</b>	49,370
<b>Net Book Value Carried forward</b>	<b>46,490</b>	47,930

- 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**

<b>Analysis of Debtors</b>	<i>Amounts falling due within one year 2006/07 £</i>	<i>Amounts falling due within one year 2005/06 £</i>
Trade Debtors	<b>1018</b>	403
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	<b>901</b>	0
Accrued Income		
<b>Total</b>	<b>1919</b>	<b>403</b>

- Trade Debtors includes debtors of £2,035.82 less provision for bad debt of £1,017.91
- 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**

<b>Analysis of Creditors</b>	<i>Amounts falling due within one year 2006/07 £</i>	<i>Amounts falling due within one year 2005/06 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	<b>(901)</b>	0
Deferred Income		
<b>Total</b>	<b>(901)</b>	<b>0</b>

**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 31<sup>st</sup> March 2007**

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	<i>2006/07</i> £	<i>2005/06</i> £
<b><i>Incoming Resources</i></b>				
Incoming Resources from Donors (MSDC)	3,296		3,296	3,647
Income from Charitable Trading	403		403	849
<b><i>Total incoming resources</i></b>	<b>3,699</b>	<b>0</b>	<b>3,699</b>	<b>4,496</b>
<b><i>Expenditure</i></b>				
Charitable Expenditure:				
Maintenance and Insurance	3,292		3,292	4,109
Management and Administration Expenditure:				
Rural Management Agreement	357		357	337
Audit Fees	50		50	50
Depreciation charge for year			0	0
Provision for Bad Debt			0	0
<b><i>Total expenditure</i></b>	<b>3,699</b>	<b>0</b>	<b>3,699</b>	<b>4,496</b>
Transfer Between Funds	0	0	0	0
<b><i>Net Incoming/(Outgoing) Resources</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i></b>				
Assets Revalued			0	4,450
<b><i>Net Movement in Funds</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,450</b>
<b><i>Fund Balances Brought Forward</i></b>	<b>0</b>	<b>16,750</b>	<b>16,750</b>	<b>12,300</b>
<b><i>Fund Balances Carried Forward</i></b>	<b>0</b>	<b>16,750</b>	<b>16,750</b>	<b>16,750</b>

**King George's Playing Field - Registration Number 1060462**  
**Balance Sheet as at 31<sup>st</sup> March 2007**

	Notes	2006/07 £	2005/06 £
<b>Fixed Assets</b>			
Tangible Assets		16,750	16,750
<b>Total Fixed Assets</b>	3	<b>16,750</b>	16,750
<b>Current Assets</b>			
Debtors		0	0
Creditors Prepayment (receipts in advance)		0	0
<b>Total Current Asset</b>		<b>0</b>	0
Short Term Creditors		0	0
<b>Net Current Assets/(Liabilities)</b>		<b>0</b>	0
<b>Total Assets Less Current Liabilities</b>		<b>16,750</b>	16,750
<b>Endowment Funds</b>		16,750	16,750
<b>Unrestricted Income Funds</b>		0	0
<b>Total Funds</b>		<b>16,750</b>	16,750

**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 &amp; Buildings 2006/07 £</i>	<i>Freehold Land &amp; Buildings 2005/06 £</i>
<b>Asset Cost or Valuation</b>		
Balance brought forward	16,750	12,300
Additions	0	0
Revaluations	0	4,450
Disposals	0	0
Balance carried forward	16,750	16,750
<b>Accumulated Depreciation</b>		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
<b>Net Book Value Brought forward</b>	<b>16,750</b>	12,300
<b>Net Book Value Carried forward</b>	<b>16,750</b>	16,750

- Depreciation is not applicable.
- The asset revaluation, as at 1<sup>st</sup> 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 31<sup>st</sup> March 2007**

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2006/07 £</i>	<i>2005/06 £</i>
<b><i>Incoming Resources</i></b>				
Incoming Resources from Donors (MSDC)	331		331	343
<b><i>Total incoming resources</i></b>	<b>331</b>	<b>0</b>	<b>331</b>	<b>343</b>
<b><i>Expenditure</i></b>				
Charitable Expenditure: Maintenance and Insurance	331		331	343
<b><i>Total expenditure</i></b>	<b>331</b>	<b>0</b>	<b>331</b>	<b>343</b>
Transfer Between Funds			0	0
<b><i>Net Incoming/(Outgoing) Resources</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i></b>				
Assets Revalued			0	0
<b><i>Net Movement in Funds</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Fund Balances Brought Forward</i></b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b><i>Fund Balances Carried Forward</i></b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Lucastes Avenue Open Space - Registration Number 233890**  
**Balance Sheet as at 31<sup>st</sup> March 2007**

	Notes	2006/07 £	2005/06 £
<b>Fixed Assets</b>			
Tangible Assets		2	2
<b>Total Fixed Assets</b>	3	2	2
<b>Current Assets</b>			
Debtors		0	0
Creditors Prepayment (receipts in advance)		0	0
<b>Total Current Asset</b>		0	0
Short Term Creditors		0	0
<b>Net Current Assets/(Liabilities)</b>		0	0
<b>Total Assets Less Current Liabilities</b>		2	2
<b>Endowment Funds</b>		2	2
<b>Unrestricted Income Funds</b>		0	0
<b>Total Funds</b>		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 &amp; Buildings 2006/07 £</i>	<i>Freehold Land &amp; Buildings 2005/06 £</i>
<b>Asset Cost or Valuation</b>		
Balance brought forward	2	2
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	2	2
<b>Accumulated Depreciation</b>		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
<b>Net Book Value Brought forward</b>	2	2
<b>Net Book Value Carried forward</b>	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 31<sup>st</sup> March 2007**

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	2006/07 £	2005/06 £
<b><i>Incoming Resources</i></b>				
Incoming Resources from Donors:	1,428		1,428	635
<b><i>Total incoming resources</i></b>	<b>1,428</b>	<b>0</b>	<b>1,428</b>	<b>635</b>
<b><i>Expenditure</i></b>				
Direct Charitable Expenditure:				
Maintenance and Insurance	1,428		1,428	585
Audit Fee			0	50
<b><i>Total expenditure</i></b>	<b>1,428</b>	<b>0</b>	<b>1,428</b>	<b>635</b>
Transfer Between Funds			0	0
<b><i>Net Incoming/(Outgoing) Resources</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i></b>				
Assets Revalued			0	0
<b><i>Net Movement in Funds</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Fund Balances Brought Forward</i></b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b><i>Fund Balances Carried Forward</i></b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>

**West Common Public Walk and Pleasure Ground - Registration  
Number 305324  
Balance Sheet as at 31<sup>st</sup> March 2007**

	Notes	2006/07 £	2005/06 £
<b>Fixed Assets</b>			
Tangible Assets		1	1
<b>Total Fixed Assets</b>	3	1	1
<b>Current Assets</b>			
Debtors		0	0
Creditors prepayment (receipts in advance)		0	0
<b>Total Current Asset</b>		0	0
Short Term Creditors		0	0
<b>Net Current Assets/(Liabilities)</b>		0	0
<b>Total Assets Less Current Liabilities</b>		1	1
<b>Endowment Funds</b>		1	1
<b>Unrestricted Income Funds</b>		0	0
<b>Total Funds</b>		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 &amp; Buildings 2006/07 £</i>	<i>Freehold Land &amp; Buildings 2005/06 £</i>
<b>Asset Cost or Valuation</b>		
Balance brought forward	1	1
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	1	1
<b>Accumulated Depreciation</b>		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
<b>Net Book Value Brought forward</b>	1	1
<b>Net Book Value Carried forward</b>	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 31<sup>st</sup> March 2007

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  
24 August 2007***