

Charity Accounts for the Year Ended 31st March 2013

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Beech Hurst Gardens - Registration Number 305202
Statement of Financial Activities for the year ended 31st March 2013

	Unrestricted Funds	Restricted Income Funds	Endowment Funds	2012/13	2011/12
	£	£	£	£	£
Incoming Resources					
Incoming Resources from Donors (MSDC)				0	0
Income from Charitable Trading	6,788	118,194		124,982	113,029
Total incoming resources	6,788	118,194	0	124,982	113,029
Less cost of generating funds				0	0
Net incoming resources available for charitable application	6,788	118,194	0	124,982	113,029
Expenditure					
Charitable Expenditure:					
Maintenance and Insurance		88,732		88,732	69,344
Utilities	1,116			1,116	1,595
NNDR	473			473	455
Management and Administration:					
Legal Costs				0	0
Audit Fees	400			400	400
Depreciation charge for year			42,560	42,560	42,798
Impairment Charge				0	0
Provision for Bad Debt	(61)			(61)	202
Total expenditure	1,928	88,732	42,560	133,220	114,794
Transfer Between Funds	(4,860)	4,860	0	0	0
Net Incoming/(Outgoing) Resources	0	34,322	(42,560)	(8,238)	(1,765)
Unrealised Gains/(Losses) on Tangible Fixed Assets:					
Assets Revalued			(128,406)	(128,406)	183,900
Write Back of Depreciation on Revaluation			1,538	1,538	25,761
Disposal			0	0	0
Write Back of Depreciation on Disposal			0	0	0
Net Movement in Funds	0	34,322	(169,428)	(135,106)	207,896
Fund Balances Brought Forward	0	70,410	1,808,878	1,879,288	1,671,392
Fund Balances Carried Forward	0	104,732	1,639,450	1,744,182	1,879,288

Beech Hurst Gardens - Registration Number 305202
Balance Sheet as at 31st March 2013

	Notes	2012/13 £	2011/12 £
Fixed Assets			
Tangible Assets		1,639,450	1,808,878
Total Fixed Assets	3	1,639,450	<u>1,808,878</u>
Current Assets			
Debtors	4	104,732	70,410
Creditors Prepayment (receipts in advance)	5	9,382	3,425
Total Current Asset		114,114	<u>73,835</u>
Short Term Creditors	5	(9,382)	(3,425)
Net Current Assets/(Liabilities)		104,732	<u>70,410</u>
Total Assets Less Current Liabilities		1,744,182	<u><u>1,879,288</u></u>
Endowment Funds		1,639,450	1,808,878
Restricted Income Funds		104,732	70,410
Unrestricted Income Funds		0	0
Total Funds		1,744,182	<u><u>1,879,288</u></u>

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

	Freehold Land & Buildings 2012/13 £	Freehold Land & Buildings 2011/12 £
Asset Cost or Valuation		
Balance brought forward	1,867,742	1,683,842
Additions	0	0
Revaluations	(128,406)	183,900
Disposals	0	0
Balance carried forward	1,739,336	1,867,742
Accumulated Depreciation		
Balance brought forward	(58,864)	(41,827)
Disposals	0	0
Revaluation	1,538	25,761
Charge for year	(42,560)	(42,798)
Balance carried forward	(99,886)	(58,864)
Net Book Value Brought forward	1,808,878	1,642,015
Net Book Value Carried forward	1,639,450	1,808,878

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 22-30 years for Beech Hurst Cottages, 38 years for Booking Office, Bowls Pavilion, Miniature Railway Pavilion, and 53 years for Tennis Shelter.
- The asset revaluation, as at 1st April 2012 was carried out by Wilks Head Eve LLP. The Restaurant Site and Quadrangle have a combined valuation of £475,799.

Beech Hurst Gardens - Registration Number 305202

Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Trade Debtors	564	202
Amounts due to subsidiary and associated undertakings		
Other Debtors	104,168	70,208
Prepayments (receipts in advance)	9,382	3,425
Accrued Income		
Total	114,114	73,835

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

5. Creditors and Accruals

Analysis of Creditors	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(9,382)	(3,425)
Deferred Income		
Total	(9,382)	(3,425)

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 2013

	Unrestricted Funds £	Endowment Funds £	2012/13 £	2011/12 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	6,682		6,682	2,737
Income from Charitable Trading	4,593		4,593	5,080
Total incoming resources	11,275	0	11,275	7,817
Expenditure				
Charitable Expenditure:				
Maintenance and Insurance	10,679		10,679	8,483
Utilities	516		516	(710)
Management and Administration:				
Audit Fees	80		80	80
Depreciation charge for year		1,962	1,962	1,962
Provision for Bad Debt			0	(36)
Total expenditure	11,275	1,962	13,237	9,779
Transfer Between Funds				
Net Incoming/(Outgoing) Resources	0	(1,962)	(1,962)	(1,962)
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued			0	(1,000)
Write Back of Depreciation on Revaluation			0	3,500
Net Movement in Funds	0	(1,962)	(1,962)	538
Fund Balances Brought Forward	0	152,038	152,038	151,500
Fund Balances Carried Forward	0	150,076	150,076	152,038

Ashurst Wood Recreation Ground - Registration Number 305162
Balance Sheet as at 31st March 2013

	Notes	2012/13 £	2011/12 £
Fixed Assets			
Tangible Assets		150,076	152,038
Total Fixed Assets	3	150,076	152,038
Current Assets			
Debtors	4	0	0
Creditors Prepayments (receipts in advance)	5	566	450
Total Current Asset		566	450
Short Term Creditors	5	(566)	(450)
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		150,076	152,038
Endowment Funds		150,076	152,038
Unrestricted Income Funds		0	0
Total Funds		150,076	152,038

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

	Freehold Land & Buildings 2012/13 £	Freehold Land & Buildings 2011/12 £
Asset Cost or Valuation		
Balance brought forward	154,000	155,000
Additions	0	0
Revaluations	0	(1,000)
Disposals	0	0
Balance carried forward	154,000	154,000
Accumulated Depreciation		
Balance brought forward	(1,962)	(3,500)
Disposals	0	0
Revaluation	0	3,500
Charge for year	(1,962)	(1,962)
Balance carried forward	(3,924)	(1,962)
Net Book Value Brought forward	152,038	151,500
Net Book Value Carried forward	150,076	152,038

- Depreciation basis is straight line for buildings.
- Depreciation rate is 53 years for the pavilion.
- The asset revaluation, as at 1st April 2011 was carried out by Mr D Waite, FRICS, Property Manager for Mid Sussex District Council.

Ashurst Wood Recreation Ground - Registration Number 305162

Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	566	450
Accrued Income		
Total	566	450

- 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	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(566)	(450)
Deferred Income		
Total	(566)	(450)

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 31st March 2013

	Unrestricted Funds £	Endowment Funds £	2012/13 £	2011/12 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	32,633		32,633	21,285
Income from Charitable Trading	6,943		6,943	7,397
Total incoming resources	39,576	0	39,576	28,682
Less cost of generating funds	0		0	0
Net incoming resources available for charitable application	39,576	0	39,576	28,682
Expenditure				
Charitable Expenditure:				
Maintenance and Insurance	32,107		32,107	22,112
Utilities	7,229		7,229	6,308
Management and Administration:				
Agency Management Fees			0	22
Legal Costs			0	0
Audit Fees	240		240	240
Depreciation charge for year		1,917	1,917	1,994
Provision for Bad Debt			0	0
Total expenditure	39,576	1,917	41,493	30,676
Transfer Between Funds	0	0	0	0
Net Incoming/(Outgoing) Resources	0	(1,917)	(1,917)	(1,994)
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued			0	0
Write Back of Depreciation on Revaluation Addition			0	1,078
			0	0
Net Movement in Funds	0	(1,917)	(1,917)	(916)
Fund Balances Brought Forward	0	56,583	56,583	57,499
Fund Balances Carried Forward	0	54,666	54,666	56,583

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

Balance Sheet as at 31st March 2013

	Notes	2012/13 £	2011/12 £
Fixed Assets			
Tangible Assets		54,666	56,583
Total Fixed Assets	3	54,666	56,583
Current Assets			
Debtors	4	0	0
Creditors Prepayment (receipts in advance)	5	1,355	658
Total Current Asset		1,355	658
Short Term Creditors	5	(1,355)	(658)
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		54,666	56,583
Endowment Funds		54,666	56,583
Unrestricted Income Funds		0	0
Total Funds		54,666	56,583

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

	Freehold Land & Buildings 2012/13 £	Freehold Land & Buildings 2011/12 £
Asset Cost or Valuation		
Balance brought forward	59,249	59,249
Enhancement	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	59,249	59,249
Accumulated Depreciation		
Balance brought forward	(2,666)	(1,750)
Disposals	0	0
Revaluation	0	1,078
Charge for year	(1,917)	(1,994)
Balance carried forward	(4,583)	(2,666)
Net Book Value Brought forward	56,583	57,499
Net Book Value Carried forward	54,666	56,583

- Depreciation basis is straight line for Buildings
- Depreciation rate is 32 years for Public Conveniences and 12 years for the Pavilion.
- The asset revaluation, as at 1st April 2011 was carried out by Mr D Waite, FRICS, Property Manager for Mid Sussex District Council, which changed the life expectancy of the Pavilion from 14 years to 12 years.

Richard Worsley (Cuckfield) Recreation Ground - Registration Number 206789

Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	1,355	658
Accrued Income		
Total	1,355	658

- 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	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(1,355)	(658)
Deferred Income		
Total	(1,355)	(658)

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 2013

	Unrestricted Funds £	Endowment Funds £	2012/13 £	2011/12 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	99,772		99,772	35,594
Income from Charitable Trading	10,958		10,958	9,786
Total incoming resources	110,730	0	110,730	45,380
Cost of generating funds			0	0
Net incoming resources available for charitable application	110,730	0	110,730	45,380
Expenditure				
Charitable Expenditure:				
Maintenance and Insurance	105,599		105,599	42,882
Utilities	4,893		4,893	2,258
Rates			0	0
Management and Administration Expenditure:				
Legal Fees			0	0
Audit Fees	240		240	240
Depreciation charge for year		6,308	6,308	6,308
Provision for Bad Debt	(2)		(2)	0
Total expenditure	110,730	6,308	117,038	51,688
Transfer Between Funds	0	0	0	0
Net Incoming/(Outgoing) Resources	0	(6,308)	(6,308)	(6,308)
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued			0	(20,000)
Write back of depreciation on revaluation			0	13,030
Net Movement in Funds	0	(6,308)	(6,308)	(13,278)
Fund Balances Brought Forward	0	435,692	435,692	448,970
Fund Balances Carried Forward	0	429,384	429,384	435,692

St John's Park - Registration Number 305189
Balance Sheet as at 31st March 2013

	Notes	2012/13 £	2011/12 £
Fixed Assets			
Tangible Assets		429,384	435,692
Total Fixed Assets	3	429,384	435,692
Current Assets			
Debtors	4	0	0
Creditors Prepayment (receipts in advance)	4	36,334	1,896
Total Current Asset		36,334	1,896
Short Term Creditors	5	(36,334)	(1,896)
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		429,384	435,692
Endowment Funds		429,384	435,692
Unrestricted Income Funds		0	0
Total Funds		429,384	435,692

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

	Freehold Land & Buildings 2012/13 £	Freehold Land & Buildings 2011/12 £
Asset Cost or Valuation		
Balance brought forward	442,000	462,000
Additions	0	0
Revaluations	0	(20,000)
Disposals	0	0
Balance carried forward	442,000	442,000
Accumulated Depreciation		
Balance brought forward	(6,308)	(13,030)
Disposals	0	0
Revaluation	0	13,030
Charge for year	(6,308)	(6,308)
Balance carried forward	(12,616)	(6,308)
Net Book Value Brought forward	435,692	448,970
Net Book Value Carried forward	429,384	435,692

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 65 years for the Pavilion.
- The asset revaluation, as at 1st April 2011 was carried out by Mr D Waite, FRICS, Property Manager for Mid Sussex District Council.

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

4. Debtors and Prepayments

Analysis of Debtors	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (Receipts in Advance)	36,334	1,896
Accrued Income		
Total	36,334	1,896

- 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	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(36,334)	(1,896)
Deferred Income		
Total	(36,334)	(1,896)

The accrual for 2012-13 is in relation to an "Invest-to-Save" improvement scheme for the Pavilion.

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 2013

	Unrestricted Funds £	Endowment Funds £	2012/13 £	2011/12 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	10,632		10,632	10,487
Income from Charitable Trading	5,024		5,024	5,583
Total incoming resources	15,656	0	15,656	16,070
Expenditure				
Charitable Expenditure:				
Maintenance and Insurance	14,805		14,805	14,601
Utilities	684		684	777
Audit Fees	240		240	240
Depreciation charge for year		1,789	1,789	1,789
Provision for Bad Debt	(24)		(24)	(100)
Total expenditure	15,705	1,789	17,494	17,307
Transfer Between Funds			0	0
Net Incoming/(Outgoing) Resources	(49)	(1,789)	(1,838)	(1,237)
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued			0	(4,000)
Write back of depreciation on revaluation			0	1,900
Net Movement in Funds	(49)	(1,789)	(1,838)	(3,337)
Fund Balances Brought Forward	852	51,711	52,563	55,900
Fund Balances Carried Forward	803	49,922	50,725	52,563

Fairfield Road Recreation Ground - Registration Number 305187
Balance Sheet as at 31st March 2013

	Notes	2012/13 £	2011/12 £
Fixed Assets			
Tangible Assets		49,922	51,711
Total Fixed Assets	3	49,922	51,711
Current Assets			
Debtors	4	803	852
Creditors Prepayment (receipts in advance)	4	491	329
Total Current Asset		1,294	1,181
Short Term Creditors	5	(491)	(329)
Net Current Assets/(Liabilities)		803	852
Total Assets Less Current Liabilities		50,725	52,563
Endowment Funds		49,922	51,711
Unrestricted Income Funds		803	852
Total Funds		50,725	52,563

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

	Freehold Land & Buildings 2012/13 £	Freehold Land & Buildings 2011/12 £
Asset Cost or Valuation		
Balance brought forward	53,500	57,500
Additions	0	0
Revaluations	0	(4,000)
Disposals	0	0
Balance carried forward	53,500	53,500
Accumulated Depreciation		
Balance brought forward	(1,789)	(1,900)
Disposals	0	0
Revaluation	0	1,900
Charge for year	(1,789)	(1,789)
Balance carried forward	(3,578)	(1,789)
Net Book Value Brought forward	51,711	55,600
Net Book Value Carried forward	49,922	51,711

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 19 years for the Pavilion.
- The asset revaluation, as at 1st April 2011 was carried out by Mr D Waite, FRICS, Property Manager for Mid Sussex District Council.

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

4. Debtors and Prepayments

Analysis of Debtors	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Trade Debtors	803	852
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	491	329
Accrued Income		
Total	1294	1181

- Trade Debtors includes debtors of £1,144 less provision for bad debt of £341.
- 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	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(491)	(329)
Deferred Income		
Total	(491)	(329)

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.

Lucastes Avenue Open Space - Registration Number 233890
Statement of Financial Activities for the year ended 31st March 2013

	Unrestricted Funds £	Endowment Funds £	2012/13 £	2011/12 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	339		339	339
Total incoming resources	339	0	339	339
Expenditure				
Charitable Expenditure: Maintenance and Insurance	339		339	339
Total expenditure	339	0	339	339
Transfer Between Funds	0	0	0	0
Net Incoming/(Outgoing) Resources	0	0	0	0
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued	0	0	0	0
Net Movement in Funds	0	0	0	0
Fund Balances Brought Forward	0	2	2	2
Fund Balances Carried Forward	0	2	2	2

Lucastes Avenue Open Space - Registration Number 233890
Balance Sheet as at 31st March 2013

	Notes	2012/13 £	2011/12 £
Fixed Assets			
Tangible Assets		2	2
Total Fixed Assets	3	2	2
Current Assets			
Debtors	4	0	0
Creditors Prepayment (receipts in advance)	4	26	26
Total Current Asset		26	26
Short Term Creditors	5	(26)	(26)
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

	Freehold Land & Buildings 2012/13 £	Freehold Land & Buildings 2011/12 £
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.

Lucastes Avenue Open Space - Registration Number 233890

Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	26	26
Accrued Income		
Total	26	26

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	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(26)	(26)
Deferred Income		
Total	(26)	(26)

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.

**West Common Public Walk and Pleasure Ground - Registration
Number 305324
Statement of Financial Activities for the year ended 31st March 2013**

	Unrestricted Funds £	Endowment Funds £	2012/13 £	2011/12 £
Incoming Resources				
Incoming Resources from Donors:	593		593	593
Total incoming resources	593	0	593	593
Expenditure				
Direct Charitable Expenditure:				
Maintenance and Insurance	593		593	593
Audit Fee			0	0
Total expenditure	593	0	593	593
Transfer Between Funds			0	0
Net Incoming/(Outgoing) Resources	0	0	0	0
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued	0	0	0	0
Net Movement in Funds	0	0	0	0
Fund Balances Brought Forward	0	1	1	1
Fund Balances Carried Forward	0	1	1	1

**West Common Public Walk and Pleasure Ground - Registration
Number 305324
Balance Sheet as at 31st March 2013**

	Notes	2012/13 £	2011/12 £
Fixed Assets			
Tangible Assets		1	1
Total Fixed Assets	3	1	1
Current Assets			
Debtors	4	0	0
Creditors prepayment (receipts in advance)	4	46	46
Total Current Asset		46	46
Short Term Creditors	5	(46)	(46)
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

	Freehold Land & Buildings 2012/13 £	Freehold Land & Buildings 2011/12 £
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.

West Common Public Walk and Pleasure Ground - Registration Number 305324

Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	46	46
Accrued Income		
Total	46	46

- 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	Amounts falling due within one year 2012/13 £	Amounts falling due within one year 2011/12 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(46)	(46)
Deferred Income		
Total	(46)	(46)

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

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, Lucastes Avenue Open Space and West Common Public Walk and Pleasure Ground.

On accounts for the year ended 31st March 2013

Set out on pages 2 – 29.

Respective Responsibilities of Trustees and Examiner

The charities' trustees are responsible for the preparation of the accounts. The charities' trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- To state 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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
05 July 2013