

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 1st April 2010 to 31st March 2011, the period for which this report relates, who have served as a charity trustee are set out in the table below:

Jane Keel (Chairman)
Mandy Thomas-Atkin (Vice-Chairman)

Jonathan Ash-Edwards	Brian Hall	Andrew MacNaughton
Irene Balls	Sophia Harrison	Gordon Marples
Eileen Balsdon	Dorothy Hatswell	Gary Marsh
Stephen Barnett	Susan Hatton	Peter Martin
Andrew Barrett-Miles	Paddy Henry*	Edward Matthews
Richard Bates	Janice Henwood	Simon McMenemy
John Belsey	Christopher Hersey	Pru Moore
Liz Bennett	Margaret Hersey	Sue Ng
Andrew Brock	Chris Jerrey	Ian Pearce
Heidi Brunson	Anne Jones	Peter Reed
Jack Callaghan	Jim Joyce-Nelson	Heather Ross
Patrick Cutler	Susanna Kemp	Robert Salisbury
Ian Dixon	Edward King	Susan Seward
John De Mierre	Graham Knight	Christopher Snowling
Anna Defilippo	Jacqui Landriani	Julian Thorpe
Kathleen Dumbovic	Andrew Lea	Garry Wall
Bernard Gillbard	Mike Livesey	Mike Watts
Mrs Jean Glynn		

* Passed away in 2010

- 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, Kathryn Hall, was the Chief Executive of the Charities mentioned in Section 2 of this report for the period covered by this report and the routine operational management of the Charities is delegated to and shared by the Council's Head of Leisure and Sustainability, Mr. Mark Fisher, and the Council's Property Manager, Mr David Waite. 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 Solicitor to the Council, 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 2010 to 31st March 2011. 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 is now well established and a small friends group has also been established for the site. The site received another 'Green Flag' award in July 2010 and as the score was 70% the site will be 'mystery shopped' in 2011 rather than a full inspection.

- 2.2.4 The sixth year's trading figures for the Family Restaurant were again very good this year and a turnover rent of some £17k was received in addition to the £30k base rent. This represents the best years trading since the restaurant opened which reflects the recent investment in internal upgrades and improved site signage etc.
- 2.2.5 The restaurant complex at Beech Hurst leased to Whitbread PLC on 6th October 2003 was assigned to Mitchells and Butlers Retail Ltd on 4th January 2007. This followed a resolution made at the annual Charity Trustees meeting held on 27th September 2006.
- 2.2.6 Following a request from Mitchells and Butlers Retail Ltd to re-brand the Restaurant Complex the Charity Trustees considered a report on 27th February 2008 when they authorised the Solicitor of the Council to grant landlord's consent to minor alterations including the erection of new signage necessary to complete the re-branding exercise. These works were satisfactorily carried out.
- 2.2.7 Income was also generated from a number of leases and licences on the site, petanque, non-sporting events, 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.
- 2.2.8 The cottages at Beech Hurst are let on Assured Shorthold Tenancy Agreements. All five cottages are currently let and the rents on some have been slightly increased following a recent rent review.
Under the terms of the Assured Shorthold Tenancy Agreement, the Council is responsible for the maintenance/repair of the structure and interior of the premises as well as any installations provided for space, heating and sanitation and for the supply of water, gas and electricity. The tenant is responsible for keeping the garden and interior of the premises in a good and tidy condition.
- 2.2.9 The Council is continuing to investigate a possible mini-golf facility on the site. There is one supplier who is very interested in entering into a lease arrangement whereby they design, build and operate the course at no cost to the District Council. Negotiations are on-going and a further report will be submitted to the trustees on this issue. In 2010 authority was given to implement a scheme of disc parking at the main car park at the entrance to the Gardens, to deter all day parking. As it was not practical to provide a local source of discs it has been agreed to implement a four hour parking restriction without the need to display a disc. (*This came into effect on 20th June 2011*).

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. For 2011 it is planned to re-introduce a modest café facility within the pavilion building (*part time facility opened in June 2011*).
- 2.3.4 There has been approach from the tennis club who wish to take on a lease with a larger footprint than the land that they currently occupy and a further report will be provided to trustees in due course on this issue.

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 and some improvements were made to the footpath network.
- 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 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 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.

2.7 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.

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 2010 and ending on 31st March 2011.

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 2010 and ending on 31st March 2011 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 2010/11 were examined by Hugh Barron (CPFA) in June 2011. 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 2010/11 Charity Accounts were accommodated within the 2010/2011 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 2010 to 31st March 2011.

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 2010/2011*

BACKGROUND PAPERS:

Leisure and Sustainability, 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 2010/2011 Revenue Budget.

Charity Accounts

2010/11

Mid Sussex District Council as Charity Trustees of:

Beech Hurst Gardens

Ashurst Wood Recreation Ground

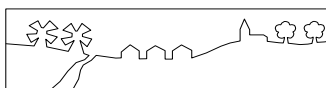
Richard Worsley Recreation Ground

St John's Park

Fairfield Road Recreation Ground

Lucastes Avenue Open Space

***West Common Public Walk and Pleasure
Ground***



MID SUSSEX
DISTRICT COUNCIL

Charity Accounts for the Year Ended 31st March 2011

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Beech Hurst Gardens - Registration Number 305202
Statement of Financial Activities for the year ended 31st March 2011

	<i>Unrestricted Funds</i>	<i>Restricted Income Funds</i>	<i>Endowment Funds</i>	<i>2010/11</i>	<i>2009/10</i>
	£	£	£	£	£
<i>Incoming Resources</i>					
Incoming Resources from Donors (MSDC)		0		0	13,329
Income from Charitable Trading	10,716	91,419		102,135	95,458
<i>Total incoming resources</i>	10,716	91,419	0	102,135	108,787
Less cost of generating funds	319			319	58
<i>Net incoming resources available for charitable application</i>	10,397	91,419	0	101,816	108,729
<i>Expenditure</i>					
Charitable Expenditure:					
Maintenance and Insurance		87,423		87,423	90,643
Utilities	2,029			2,029	(454)
NNDR	58			58	669
Management and Administration:					
Legal Costs				0	0
Audit Fees	400			400	400
Depreciation charge for year			41,827	41,827	45,920
Impairment Charge				0	0
Provision for Bad Debt				0	0
<i>Total expenditure</i>	2,487	87,423	41,827	131,737	137,178
Transfer Between Funds	(7,910)	7,910	0	0	0
<i>Net Incoming/(Outgoing) Resources</i>	0	11,906	(41,827)	(29,921)	(28,449)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>					
Assets Revalued			(109,500)	(109,500)	(253,000)
Write Back of Depreciation on Revaluation			45,920	45,920	33,046
Disposal				0	0
Write Back of Depreciation on Disposal				0	0
<i>Net Movement in Funds</i>	0	11,906	(105,407)	(93,501)	(248,403)
<i>Fund Balances Brought Forward</i>	0	17,471	1,747,422	1,764,893	2,013,296
<i>Fund Balances Carried Forward</i>	0	29,377	1,642,015	1,671,392	1,764,893

Beech Hurst Gardens - Registration Number 305202
Balance Sheet as at 31st March 2011

	Notes	2010/11 £	2009/10 £
Fixed Assets			
Tangible Assets		1,642,015	1,747,422
Total Fixed Assets	3	1,642,015	1,747,422
Current Assets			
Debtors	4	29,377	17,471
Creditors Prepayment (receipts in advance)	5	15,500	7,915
Total Current Asset		44,877	25,386
Short Term Creditors	5	(15,500)	(7,915)
Net Current Assets/(Liabilities)		29,377	17,471
Total Assets Less Current Liabilities		1,671,392	1,764,893
Endowment Funds		1,642,015	1,747,422
Restricted Income Funds		29,377	17,471
Unrestricted Income Funds		0	0
Total Funds		1,671,392	1,764,893

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 2009/10 £</i>	<i>Freehold Land & Buildings 2009/10 £</i>
Asset Cost or Valuation		
Balance brought forward	1,793,342	2,046,342
Additions		
Revaluations	(109,500)	(253,000)
Disposals		
Balance carried forward	1,683,842	1,793,342
Accumulated Depreciation		
Balance brought forward	45,920	33,046
Disposals		
Revaluation	(45,920)	(33,046)
Charge for year	41,827	45,920
Balance carried forward	41,827	45,920
Net Book Value Brought forward	1,747,422	2,013,296
Net Book Value Carried forward	1,642,015	1,747,422

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 22-30 years for Beech Hurst Cottages, 44 years for Booking Office, and 5 years for Tennis Shelter.
- The asset revaluation, as at 1st April 2010 was carried out by Mr D Waite, FRICS, Property Manager for Mid Sussex District Council. The combined revaluation of the 5 cottages has resulted in a downward valuation of £105,000. The Restaurant Site and Quadrangle have a combined valuation of £470,000.

Beech Hurst Gardens - Registration Number 305202
Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2009/10 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Trade Debtors		
Amounts due to subsidiary and associated undertakings		
Other Debtors	29,377	17,471
Prepayments (receipts in advance)	15,500	7,915
Accrued Income		
Total	44,877	25,386

- 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	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(15,500)	(7,915)
Deferred Income		
Total	(15,500)	(7,915)

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 2011

	Unrestricted Funds £	Endowment Funds £	2010/11 £	2009/10 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	9,050		9,050	13,445
Income from Charitable Trading	2,254		2,254	6,142
Total incoming resources	11,304	0	11,304	19,587
Expenditure				
Charitable Expenditure:				
Maintenance and Insurance	7,448		7,448	12,440
Utilities	3,740		3,740	7,189
Management and Administration:				
Audit Fees	80		80	80
Depreciation charge for year		3,500	3,500	3,667
Provision for Bad Debt	36		36	(122)
Total expenditure	11,304	3,500	14,804	23,254
Transfer Between Funds				
Net Incoming/(Outgoing) Resources	0	(3,500)	(3,500)	(3,667)
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued		(5,000)	(5,000)	2,000
Write Back of Depreciation on Revaluation		3,667	3,667	14,932
Net Movement in Funds	0	(4,833)	(4,833)	13,265
Fund Balances Brought Forward	0	156,333	156,333	143,068
Fund Balances Carried Forward	0	151,500	151,500	156,333

Ashurst Wood Recreation Ground - Registration Number 305162
Balance Sheet as at 31st March 2011

	Notes	2010/11 £	2009/10 £
Fixed Assets			
Tangible Assets		151,500	156,333
Total Fixed Assets	3	151,500	156,333
Current Assets			
Debtors	4	0	0
Creditors Prepayments (receipts in advance)	5	1,046	5,773
Total Current Asset		1,046	5,773
Short Term Creditors	5	(1,046)	(5,773)
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		151,500	156,333
Endowment Funds		151,500	143,068
Unrestricted Income Funds		0	0
Total Funds		151,500	143,068

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 2010/11 £</i>	<i>Freehold Land & Buildings 2009/10 £</i>
Asset Cost or Valuation		
Balance brought forward	160,000	158,000
Additions	0	0
Revaluations	(5,000)	2,000
Disposals	0	0
Balance carried forward	155,000	160,000
Accumulated Depreciation		
Balance brought forward	3,667	14,932
Disposals	0	0
Revaluation	(3,667)	(14,932)
Charge for year	3,500	3,667
Balance carried forward	3,500	3,667
Net Book Value Brought forward	156,333	143,068
Net Book Value Carried forward	151,500	156,333

- Depreciation basis is straight line for buildings.
- Depreciation rate is 30 years for the pavilion.
- The asset revaluation, as at 1st April 2010 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	<i>Amounts falling due within one year</i> 2010/11 £	<i>Amounts falling due within one year</i> 2009/10 £
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	1,046	5,773
Accrued Income		
Total	1,046	5,773

- 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</i> 2010/11 £	<i>Amounts falling due within one year</i> 2009/10 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(1,046)	(5,773)
Deferred Income		
Total	(1,046)	(5,773)

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 2011

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	2010/11 £	2009/10 £
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	43,587		43,587	25,336
Income from Charitable Trading	6,927		6,927	7,578
<i>Total incoming resources</i>	50,514	0	50,514	32,914
Less cost of generating funds	0		0	0
<i>Net incoming resources available for charitable application</i>	50,514	0	50,514	32,914
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	44,759		44,759	29,271
Utilities	5,833		5,833	3,641
Management and Administration:				
Agency Management Fees			0	0
Legal Costs			0	0
Audit Fees	240		240	240
Depreciation charge for year		1,780	1,780	1,821
Provision for Bad Debt	(318)		(318)	(119)
<i>Total expenditure</i>	50,514	1,780	52,294	34,854
Transfer Between Funds	0	0	0	0
<i>Net Incoming/(Outgoing) Resources</i>	0	(1,780)	(1,780)	(1,940)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued		(1,000)	(1,000)	(49,969)
Write Back of Depreciation on Revaluation Addition		1,821	1,821	14,191
			0	0
<i>Net Movement in Funds</i>	0	(959)	(959)	(37,718)
<i>Fund Balances Brought Forward</i>	0	58,428	58,428	96,146
<i>Fund Balances Carried Forward</i>	0	57,469	57,469	58,428

**Richard Worsley (Cuckfield) Recreation Ground - Registration
Number 206789
Balance Sheet as at 31st March 2011**

	Notes	2010/11 £	2009/10 £
Fixed Assets			
Tangible Assets		57,499	58,428
Total Fixed Assets	3	57,499	58,428
Current Assets			
Debtors	4	0	0
Creditors Prepayment (receipts in advance)	5	4,917	8,989
Total Current Asset		4,917	8,989
Short Term Creditors	5	(4,917)	(8,989)
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		57,499	58,428
Endowment Funds		57,499	58428
Unrestricted Income Funds		0	0
Total Funds		57,499	58,428

**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 2010/11</i>	<i>Freehold Land & Buildings 2009/10</i>
	£	£
Asset Cost or Valuation		
Balance brought forward	60,249	110,218
Enhancement	0	0
Revaluations	(1,000)	(49,969)
Disposals		
Balance carried forward	59,249	60,249
Accumulated Depreciation		
Balance brought forward	1,821	14,191
Disposals		
Revaluation	(1,851)	(14,191)
Charge for year	1,780	1,821
Balance carried forward	1,750	1,821
Net Book Value Brought forward	58,428	96,027
Net Book Value Carried forward	57,499	58,428

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 32 years for Public Conveniences and 14 years for the Pavilion.
- The asset revaluation, as at 1st April 2010 was carried out by Mr D Waite, FRICS, Property Manager for Mid Sussex District Council.

**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 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	4,917	8,989
Accrued Income		
Total	4,917	8,989

- Trade Debtors includes debtors of £372 less provision for bad debt of £372.
- 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 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals *	(4,917)	(8,989)
Deferred Income		
Total	(4,917)	(8,989)

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 2011

	Unrestricted Funds £	Endowment Funds £	2010/11 £	2009/10 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	43,254		43,254	25,181
Income from Charitable Trading	9,852		9,852	8,722
Total incoming resources	53,106	0	53,106	33,903
Cost of generating funds			0	0
Net incoming resources available for charitable application	53,106	0	53,106	33,903
Expenditure				
Charitable Expenditure:				
Maintenance and Insurance	52,243		52,243	24,223
Utilities	2,251		2,251	9,440
Rates	0		0	0
Management and Administration Expenditure:				
Legal Fees	56		56	0
Audit Fees	70		70	0
Depreciation charge for year	240	13,030	240	240
Provision for Bad Debt	(1,754)		(1,754)	538
Total expenditure	53,106	13,030	66,136	47,623
Transfer Between Funds	0	0	0	0
Net Incoming/(Outgoing) Resources	0	(13,030)	(13,030)	(13,720)
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued		(5,000)	(5,000)	(30,000)
Write back of depreciation on revaluation		13,182	13,182	14,182
Net Movement in Funds	0	(4,848)	(4,848)	(29,538)
Fund Balances Brought Forward	0	453,818	453,818	483,356
Fund Balances Carried Forward	0	448,970	448,970	453,818

St John's Park - Registration Number 305189
Balance Sheet as at 31st March 2011

	Notes	2010/11 £	2009/10 £
Fixed Assets			
Tangible Assets		448,970	453,818
Total Fixed Assets	3	448,970	453,818
Current Assets			
Debtors	4	0	0
Creditors Prepayment (receipts in advance)	4	3,777	2,357
Total Current Asset		3,777	2,357
Short Term Creditors	5	(3,777)	(2,357)
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		448,970	453,818
Endowment Funds		448,970	453,818
Unrestricted Income Funds		0	538
Total Funds		448,970	454,356

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 2010/11 £</i>	<i>Freehold Land & Buildings 2009/10 £</i>
Asset Cost or Valuation		
Balance brought forward	467,000	497,000
Additions		
Revaluations	(5,000)	(30,000)
Disposals		
Balance carried forward	462,000	467,000
Accumulated Depreciation		
Balance brought forward	13,182	14,182
Disposals		
Revaluation	(13,182)	(14,182)
Charge for year	13,030	13,182
Balance carried forward	13,030	13,182
Net Book Value Brought forward	453,818	482,818
Net Book Value Carried forward	448,970	453,818

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 33 years for the Pavilion.
- The asset revaluation, as at 1st April 2010 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	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (Receipts in Advance)	3,777	2,357
Accrued Income		
Total	3,777	2,357

- 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 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(3,777)	(2,357)
Deferred Income		
Total	(3,777)	(2,357)

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 2011

	<i>Unrestricted Funds</i>	<i>Endowment Funds</i>	<i>2010/11</i>	<i>2009/10</i>
	£	£	£	£
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	10,232		10,232	3,726
Income from Charitable Trading	3,413		3,413	3,493
<i>Total incoming resources</i>	13,645	0	13,645	7,219
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	13,300		13,300	6,953
Utilities	209		209	345
Management and Administration Expenditure:				
Audit Fees	240		240	240
Depreciation charge for year		1,900	1,900	2,000
Provision for Bad Debt	(194)		(194)	64
<i>Total expenditure</i>	13,555	1,900	15,455	9,602
Transfer Between Funds			0	0
<i>Net Incoming/(Outgoing) Resources</i>	90	(1,900)	(1,810)	(2,383)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued		(2,000)	(2,000)	(3,200)
Write back of depreciation on revaluation		2,000	2,000	2,160
<i>Net Movement in Funds</i>	90	(1,900)	(1,810)	(3,423)
<i>Fund Balances Brought Forward</i>	210	57,500	57,710	61,133
<i>Fund Balances Carried Forward</i>	300	55,600	55,900	57,710

Fairfield Road Recreation Ground - Registration Number 305187
Balance Sheet as at 31st March 2011

	Notes	2010/11 £	2009/10 £
Fixed Assets			
Tangible Assets		55,600	57,500
Total Fixed Assets	3	55,600	57,500
Current Assets			
Debtors	4	300	210
Creditors Prepayment (receipts in advance)	4	325	328
Total Current Asset		625	538
Short Term Creditors	5	(325)	(328)
Net Current Assets/(Liabilities)		300	210
Total Assets Less Current Liabilities		55,900	57,710
Endowment Funds		55,600	57,500
Unrestricted Income Funds		300	210
Total Funds		55,900	57,710

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 2010/11 £</i>	<i>Freehold Land & Buildings 2009/10 £</i>
Asset Cost or Valuation		
Balance brought forward	59,500	62,700
Additions		
Revaluations	(2,000)	(3,200)
Disposals		
Balance carried forward	57,500	59,500
Accumulated Depreciation		
Balance brought forward	2,000	2,160
Disposals		
Revaluation	(2,000)	(2,160)
Charge for year	1,900	2,000
Balance carried forward	1,900	2,000
Net Book Value Brought forward	57,500	60,540
Net Book Value Carried forward	55,600	57,500

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 20 years for the Pavilion.
- The asset revaluation, as at 1st April 2010 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	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Trade Debtors	300	210
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	325	328
Accrued Income		
Total	625	538

- Trade Debtors includes debtors of £600 less provision for bad debt of £300
- 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 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(325)	(328)
Deferred Income		
Total	(325)	(328)

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 2011

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2010/11 £</i>	<i>2009/10 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	353		353	360
<i>Total incoming resources</i>	353	0	353	360
<i>Expenditure</i>				
Charitable Expenditure: Maintenance and Insurance	353		353	360
<i>Total expenditure</i>	353	0	353	360
Transfer Between Funds	0		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	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 2011

	Notes	2010/11 £	2009/10 £
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	27
Total Current Asset		26	27
Short Term Creditors	5	(26)	(27)
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 2010/11 £</i>	<i>Freehold Land & Buildings 2009/10 £</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.

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

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	26	27
Accrued Income		
Total	26	27

- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

2. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(26)	(27)
Deferred Income		
Total	(26)	(27)

7. 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 2011

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2010/11 £</i>	<i>2009/10 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors:	608		608	618
<i>Total incoming resources</i>	608	0	608	618
<i>Expenditure</i>				
Direct Charitable Expenditure:				
Maintenance and Insurance	608		608	618
Audit Fee			0	0
<i>Total expenditure</i>	608	0	608	618
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	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

**West Common Public Walk and Pleasure Ground - Registration
Number 305324
Balance Sheet as at 31st March 2011**

	Notes	2010/11 £	2009/10 £
Fixed Assets			
Tangible Assets		1	1
Total Fixed Assets	3	<u>1</u>	<u>1</u>
Current Assets			
Debtors	4	0	0
Creditors prepayment (receipts in advance)	4	45	47
Total Current Asset		<u>45</u>	<u>47</u>
Short Term Creditors	5	(45)	(47)
Net Current Assets/(Liabilities)		<u>0</u>	<u>0</u>
Total Assets Less Current Liabilities		<u><u>1</u></u>	<u><u>1</u></u>
Endowment Funds		1	1
Unrestricted Income Funds		0	0
Total Funds		<u><u>1</u></u>	<u><u>1</u></u>

**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 2010/11 £</i>	<i>Freehold Land & Buildings 2009/10 £</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.

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

3. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	45	47
Accrued Income		
Total	45	47

- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

4. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(45)	(47)
Deferred Income		
Total	(45)	(47)

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 2011

Set out on pages 2 – 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 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 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
04 July 2011**

Charity Accounts for the Year Ended 31st March 2011

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Beech Hurst Gardens - Registration Number 305202
Statement of Financial Activities for the year ended 31st March 2011

	<i>Unrestricted Funds</i>	<i>Restricted Income Funds</i>	<i>Endowment Funds</i>	<i>2010/11</i>	<i>2009/10</i>
	£	£	£	£	£
<i>Incoming Resources</i>					
Incoming Resources from Donors (MSDC)		0		0	13,329
Income from Charitable Trading	10,716	91,419		102,135	95,458
<i>Total incoming resources</i>	10,716	91,419	0	102,135	108,787
Less cost of generating funds	319			319	58
<i>Net incoming resources available for charitable application</i>	10,397	91,419	0	101,816	108,729
<i>Expenditure</i>					
Charitable Expenditure:					
Maintenance and Insurance		87,423		87,423	90,643
Utilities	2,029			2,029	(454)
NNDR	58			58	669
Management and Administration:					
Legal Costs				0	0
Audit Fees	400			400	400
Depreciation charge for year			41,827	41,827	45,920
Impairment Charge				0	0
Provision for Bad Debt				0	0
<i>Total expenditure</i>	2,487	87,423	41,827	131,737	137,178
Transfer Between Funds	(7,910)	7,910	0	0	0
<i>Net Incoming/(Outgoing) Resources</i>	0	11,906	(41,827)	(29,921)	(28,449)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>					
Assets Revalued			(109,500)	(109,500)	(253,000)
Write Back of Depreciation on Revaluation			45,920	45,920	33,046
Disposal				0	0
Write Back of Depreciation on Disposal				0	0
<i>Net Movement in Funds</i>	0	11,906	(105,407)	(93,501)	(248,403)
<i>Fund Balances Brought Forward</i>	0	17,471	1,747,422	1,764,893	2,013,296
<i>Fund Balances Carried Forward</i>	0	29,377	1,642,015	1,671,392	1,764,893

Beech Hurst Gardens - Registration Number 305202
Balance Sheet as at 31st March 2011

	Notes	2010/11 £	2009/10 £
Fixed Assets			
Tangible Assets		1,642,015	1,747,422
Total Fixed Assets	3	1,642,015	1,747,422
Current Assets			
Debtors	4	29,377	17,471
Creditors Prepayment (receipts in advance)	5	15,500	7,915
Total Current Asset		44,877	25,386
Short Term Creditors	5	(15,500)	(7,915)
Net Current Assets/(Liabilities)		29,377	17,471
Total Assets Less Current Liabilities		1,671,392	1,764,893
Endowment Funds		1,642,015	1,747,422
Restricted Income Funds		29,377	17,471
Unrestricted Income Funds		0	0
Total Funds		1,671,392	1,764,893

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 2009/10 £</i>	<i>Freehold Land & Buildings 2009/10 £</i>
Asset Cost or Valuation		
Balance brought forward	1,793,342	2,046,342
Additions		
Revaluations	(109,500)	(253,000)
Disposals		
Balance carried forward	1,683,842	1,793,342
Accumulated Depreciation		
Balance brought forward	45,920	33,046
Disposals		
Revaluation	(45,920)	(33,046)
Charge for year	41,827	45,920
Balance carried forward	41,827	45,920
Net Book Value Brought forward	1,747,422	2,013,296
Net Book Value Carried forward	1,642,015	1,747,422

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 22-30 years for Beech Hurst Cottages, 44 years for Booking Office, and 5 years for Tennis Shelter.
- The asset revaluation, as at 1st April 2010 was carried out by Mr D Waite, FRICS, Property Manager for Mid Sussex District Council. The combined revaluation of the 5 cottages has resulted in a downward valuation of £105,000. The Restaurant Site and Quadrangle have a combined valuation of £470,000.

Beech Hurst Gardens - Registration Number 305202
Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2009/10 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Trade Debtors		
Amounts due to subsidiary and associated undertakings		
Other Debtors	29,377	17,471
Prepayments (receipts in advance)	15,500	7,915
Accrued Income		
Total	44,877	25,386

- 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	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(15,500)	(7,915)
Deferred Income		
Total	(15,500)	(7,915)

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 2011

	Unrestricted Funds £	Endowment Funds £	2010/11 £	2009/10 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	9,050		9,050	13,445
Income from Charitable Trading	2,254		2,254	6,142
Total incoming resources	11,304	0	11,304	19,587
Expenditure				
Charitable Expenditure:				
Maintenance and Insurance	7,448		7,448	12,440
Utilities	3,740		3,740	7,189
Management and Administration:				
Audit Fees	80		80	80
Depreciation charge for year		3,500	3,500	3,667
Provision for Bad Debt	36		36	(122)
Total expenditure	11,304	3,500	14,804	23,254
Transfer Between Funds				
Net Incoming/(Outgoing) Resources	0	(3,500)	(3,500)	(3,667)
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued		(5,000)	(5,000)	2,000
Write Back of Depreciation on Revaluation		3,667	3,667	14,932
Net Movement in Funds	0	(4,833)	(4,833)	13,265
Fund Balances Brought Forward	0	156,333	156,333	143,068
Fund Balances Carried Forward	0	151,500	151,500	156,333

Ashurst Wood Recreation Ground - Registration Number 305162
Balance Sheet as at 31st March 2011

	Notes	2010/11 £	2009/10 £
Fixed Assets			
Tangible Assets		151,500	156,333
Total Fixed Assets	3	151,500	156,333
Current Assets			
Debtors	4	0	0
Creditors Prepayments (receipts in advance)	5	1,046	5,773
Total Current Asset		1,046	5,773
Short Term Creditors	5	(1,046)	(5,773)
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		151,500	156,333
Endowment Funds		151,500	143,068
Unrestricted Income Funds		0	0
Total Funds		151,500	143,068

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 2010/11 £</i>	<i>Freehold Land & Buildings 2009/10 £</i>
Asset Cost or Valuation		
Balance brought forward	160,000	158,000
Additions	0	0
Revaluations	(5,000)	2,000
Disposals	0	0
Balance carried forward	155,000	160,000
Accumulated Depreciation		
Balance brought forward	3,667	14,932
Disposals	0	0
Revaluation	(3,667)	(14,932)
Charge for year	3,500	3,667
Balance carried forward	3,500	3,667
Net Book Value Brought forward	156,333	143,068
Net Book Value Carried forward	151,500	156,333

- Depreciation basis is straight line for buildings.
- Depreciation rate is 30 years for the pavilion.
- The asset revaluation, as at 1st April 2010 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	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	1,046	5,773
Accrued Income		
Total	1,046	5,773

- 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 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(1,046)	(5,773)
Deferred Income		
Total	(1,046)	(5,773)

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 2011

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	2010/11 £	2009/10 £
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	43,587		43,587	25,336
Income from Charitable Trading	6,927		6,927	7,578
<i>Total incoming resources</i>	50,514	0	50,514	32,914
Less cost of generating funds	0		0	0
<i>Net incoming resources available for charitable application</i>	50,514	0	50,514	32,914
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	44,759		44,759	29,271
Utilities	5,833		5,833	3,641
Management and Administration:				
Agency Management Fees			0	0
Legal Costs			0	0
Audit Fees	240		240	240
Depreciation charge for year		1,780	1,780	1,821
Provision for Bad Debt	(318)		(318)	(119)
<i>Total expenditure</i>	50,514	1,780	52,294	34,854
Transfer Between Funds	0	0	0	0
<i>Net Incoming/(Outgoing) Resources</i>	0	(1,780)	(1,780)	(1,940)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued		(1,000)	(1,000)	(49,969)
Write Back of Depreciation on Revaluation Addition		1,821	1,821	14,191
			0	0
<i>Net Movement in Funds</i>	0	(959)	(959)	(37,718)
<i>Fund Balances Brought Forward</i>	0	58,428	58,428	96,146
<i>Fund Balances Carried Forward</i>	0	57,469	57,469	58,428

**Richard Worsley (Cuckfield) Recreation Ground - Registration
Number 206789
Balance Sheet as at 31st March 2011**

	Notes	2010/11 £	2009/10 £
Fixed Assets			
Tangible Assets		57,499	58,428
Total Fixed Assets	3	57,499	58,428
Current Assets			
Debtors	4	0	0
Creditors Prepayment (receipts in advance)	5	4,917	8,989
Total Current Asset		4,917	8,989
Short Term Creditors	5	(4,917)	(8,989)
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		57,499	58,428
Endowment Funds		57,499	58428
Unrestricted Income Funds		0	0
Total Funds		57,499	58,428

**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 2010/11</i>	<i>Freehold Land & Buildings 2009/10</i>
	£	£
Asset Cost or Valuation		
Balance brought forward	60,249	110,218
Enhancement	0	0
Revaluations	(1,000)	(49,969)
Disposals		
Balance carried forward	59,249	60,249
Accumulated Depreciation		
Balance brought forward	1,821	14,191
Disposals		
Revaluation	(1,851)	(14,191)
Charge for year	1,780	1,821
Balance carried forward	1,750	1,821
Net Book Value Brought forward	58,428	96,027
Net Book Value Carried forward	57,499	58,428

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 32 years for Public Conveniences and 14 years for the Pavilion.
- The asset revaluation, as at 1st April 2010 was carried out by Mr D Waite, FRICS, Property Manager for Mid Sussex District Council.

**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 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	4,917	8,989
Accrued Income		
Total	4,917	8,989

- Trade Debtors includes debtors of £372 less provision for bad debt of £372.
- 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 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals *	(4,917)	(8,989)
Deferred Income		
Total	(4,917)	(8,989)

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 2011

	Unrestricted Funds £	Endowment Funds £	2010/11 £	2009/10 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	43,254		43,254	25,181
Income from Charitable Trading	9,852		9,852	8,722
Total incoming resources	53,106	0	53,106	33,903
Cost of generating funds			0	0
Net incoming resources available for charitable application	53,106	0	53,106	33,903
Expenditure				
Charitable Expenditure:				
Maintenance and Insurance	52,243		52,243	24,223
Utilities	2,251		2,251	9,440
Rates	0		0	0
Management and Administration Expenditure:				
Legal Fees	56		56	0
Audit Fees	70		70	0
Depreciation charge for year	240	13,030	240	240
Provision for Bad Debt	(1,754)		(1,754)	538
Total expenditure	53,106	13,030	66,136	47,623
Transfer Between Funds	0	0	0	0
Net Incoming/(Outgoing) Resources	0	(13,030)	(13,030)	(13,720)
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued		(5,000)	(5,000)	(30,000)
Write back of depreciation on revaluation		13,182	13,182	14,182
Net Movement in Funds	0	(4,848)	(4,848)	(29,538)
Fund Balances Brought Forward	0	453,818	453,818	483,356
Fund Balances Carried Forward	0	448,970	448,970	453,818

St John's Park - Registration Number 305189
Balance Sheet as at 31st March 2011

	Notes	2010/11 £	2009/10 £
Fixed Assets			
Tangible Assets		448,970	453,818
Total Fixed Assets	3	448,970	453,818
Current Assets			
Debtors	4	0	0
Creditors Prepayment (receipts in advance)	4	3,777	2,357
Total Current Asset		3,777	2,357
Short Term Creditors	5	(3,777)	(2,357)
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		448,970	453,818
Endowment Funds		448,970	453,818
Unrestricted Income Funds		0	538
Total Funds		448,970	454,356

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 2010/11 £</i>	<i>Freehold Land & Buildings 2009/10 £</i>
Asset Cost or Valuation		
Balance brought forward	467,000	497,000
Additions		
Revaluations	(5,000)	(30,000)
Disposals		
Balance carried forward	462,000	467,000
Accumulated Depreciation		
Balance brought forward	13,182	14,182
Disposals		
Revaluation	(13,182)	(14,182)
Charge for year	13,030	13,182
Balance carried forward	13,030	13,182
Net Book Value Brought forward	453,818	482,818
Net Book Value Carried forward	448,970	453,818

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 33 years for the Pavilion.
- The asset revaluation, as at 1st April 2010 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 2010/11 £	Amounts falling due within one year 2009/10 £
	Trade Debtors	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (Receipts in Advance)	3,777	2,357
Accrued Income		
Total	3,777	2,357

- 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 2010/11 £	Amounts falling due within one year 2009/10 £
	Loans and overdrafts	
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(3,777)	(2,357)
Deferred Income		
Total	(3,777)	(2,357)

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 2011

	Unrestricted Funds £	Endowment Funds £	2010/11 £	2009/10 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	10,232		10,232	3,726
Income from Charitable Trading	3,413		3,413	3,493
Total incoming resources	13,645	0	13,645	7,219
Expenditure				
Charitable Expenditure:				
Maintenance and Insurance	13,300		13,300	6,953
Utilities	209		209	345
Management and Administration Expenditure:				
Audit Fees	240		240	240
Depreciation charge for year		1,900	1,900	2,000
Provision for Bad Debt	(194)		(194)	64
Total expenditure	13,555	1,900	15,455	9,602
Transfer Between Funds			0	0
Net Incoming/(Outgoing) Resources	90	(1,900)	(1,810)	(2,383)
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued		(2,000)	(2,000)	(3,200)
Write back of depreciation on revaluation		2,000	2,000	2,160
Net Movement in Funds	90	(1,900)	(1,810)	(3,423)
Fund Balances Brought Forward	210	57,500	57,710	61,133
Fund Balances Carried Forward	300	55,600	55,900	57,710

Fairfield Road Recreation Ground - Registration Number 305187
Balance Sheet as at 31st March 2011

	Notes	2010/11 £	2009/10 £
Fixed Assets			
Tangible Assets		55,600	57,500
Total Fixed Assets	3	55,600	57,500
Current Assets			
Debtors	4	300	210
Creditors Prepayment (receipts in advance)	4	325	328
Total Current Asset		625	538
Short Term Creditors	5	(325)	(328)
Net Current Assets/(Liabilities)		300	210
Total Assets Less Current Liabilities		55,900	57,710
Endowment Funds		55,600	57,500
Unrestricted Income Funds		300	210
Total Funds		55,900	57,710

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 2010/11 £</i>	<i>Freehold Land & Buildings 2009/10 £</i>
Asset Cost or Valuation		
Balance brought forward	59,500	62,700
Additions		
Revaluations	(2,000)	(3,200)
Disposals		
Balance carried forward	57,500	59,500
Accumulated Depreciation		
Balance brought forward	2,000	2,160
Disposals		
Revaluation	(2,000)	(2,160)
Charge for year	1,900	2,000
Balance carried forward	1,900	2,000
Net Book Value Brought forward	57,500	60,540
Net Book Value Carried forward	55,600	57,500

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 20 years for the Pavilion.
- The asset revaluation, as at 1st April 2010 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	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Trade Debtors	300	210
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	325	328
Accrued Income		
Total	625	538

- Trade Debtors includes debtors of £600 less provision for bad debt of £300
- 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 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(325)	(328)
Deferred Income		
Total	(325)	(328)

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 2011

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2010/11 £</i>	<i>2009/10 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	353		353	360
<i>Total incoming resources</i>	353	0	353	360
<i>Expenditure</i>				
Charitable Expenditure: Maintenance and Insurance	353		353	360
<i>Total expenditure</i>	353	0	353	360
Transfer Between Funds	0		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	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 2011

	Notes	2010/11 £	2009/10 £
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	27
Total Current Asset		26	27
Short Term Creditors	5	(26)	(27)
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 2010/11 £</i>	<i>Freehold Land & Buildings 2009/10 £</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.

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

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	26	27
Accrued Income		
Total	26	27

- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

2. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(26)	(27)
Deferred Income		
Total	(26)	(27)

7. 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 2011

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2010/11 £</i>	<i>2009/10 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors:	608		608	618
<i>Total incoming resources</i>	608	0	608	618
<i>Expenditure</i>				
Direct Charitable Expenditure:				
Maintenance and Insurance	608		608	618
Audit Fee			0	0
<i>Total expenditure</i>	608	0	608	618
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	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

**West Common Public Walk and Pleasure Ground - Registration
Number 305324
Balance Sheet as at 31st March 2011**

	Notes	2010/11 £	2009/10 £
Fixed Assets			
Tangible Assets		1	1
Total Fixed Assets	3	1	1
Current Assets			
Debtors	4	0	0
Creditors prepayment (receipts in advance)	4	45	47
Total Current Asset		45	47
Short Term Creditors	5	(45)	(47)
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 2010/11 £</i>	<i>Freehold Land & Buildings 2009/10 £</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.

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

3. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	45	47
Accrued Income		
Total	45	47

- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

4. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year 2010/11 £</i>	<i>Amounts falling due within one year 2009/10 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(45)	(47)
Deferred Income		
Total	(45)	(47)

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 2011

Set out on pages 2 – 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 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 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
04 July 2011**