

3. 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 162 Charities Act 2011 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 2011 to 31st March 2012, the period for which this report relates, who have served as a charity trustee are set out in the table below:

Mandy Thomas-Atkin (Chairman)
Gordon Marples (Vice-Chairman)

Jonathan Ash-Edwards	Bruce Forbes	Gary Marsh
Simon Banham	Richard Goddard	Peter Martin
Stephen Barnett	Susan Hatton	Edward Matthews
Andrew Barrett-Miles	Ginny Heard	Simon McMenemy
Richard Bates	Christopher Hersey	Pru Moore
Edward Belsey	Margaret Hersey	John O'Brien
Margaret Belsey	Catrin Ingham*	Peter Reed
Liz Bennett	Anne Jones	Robert Salisbury
Katy Bourne	Denis Jones	Susan Seward
Heidi Brunsdon	Graham Knight*	Ian Simpson
Jack Callaghan	Jim Knight	Christopher Snowling
Cherry Catharine	Jacqui Landriani	Dick Sweatman
Phillip Coote	Andrew Lea	Colin Trumble
Mims Davies*	Mike Livesey	Neville Walker
John de Mierre	Andrew MacNaughton*	Garry Wall
David Dorking	Bob Mainstone	Norman Webster
Kathleen Dumbović	Natalie March	Emily White
Tim Farmer		

- 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 and the Council's Property and Assets Manager. 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 2011 to 31st March 2012. 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 that was established in 2010/11 is now suffering from lack of numbers. It is hoped to possibly subsume the group within the wider Haywards Heath in Bloom group. The site received another 'Green Flag' award in July 2011 through a 'mystery shopping' inspection.

- 2.2.4 The seventh year's trading figures for the Family Restaurant were again very good this year and a supplementary rent, (based on turnover), of some £26k 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 The income generated and expenditure incurred at this site is split between restricted and unrestricted funds the former relates to the cottages, and restaurant facility, with the sporting facilities being unrestricted funds. Total income generated from petanque, events, tennis, rent from the cottages, leases, and licences (including the restaurant), on the site totalled £113k. This sum includes supplementary rental income as detailed in paragraph 2.2.4 of this report. Overall running costs excluding depreciation amounted to £72k of which £69k related to buildings and ground maintenance costs with the rest being utilities expenditure. This therefore produced a surplus in 2011/12 of £41k at this site which has been transferred to a separate Beech Hurst Charity account.
- 2.2.8 The cottages at Beech Hurst are let on Assured Shorthold Tenancy Agreements. Four cottages are currently let, and one recently vacated cottage is currently being marketed. This has given the opportunity to subsume this last garden back into the park. 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. In 2011/12 income generated from these cottages amounted to £47k with maintenance costs of only £3k being incurred. Maintenance fees were lower in 2011/12 due to the considerable works that were undertaken in 2010/11.
- 2.2.9 The Council continued to investigate a possible mini-golf facility on the site, however, late in the year the potential supplier turned down the offer of working with the Council on this project. Options to maximise potential income generation from the on-site kiosk, and associated land are currently being investigated and will be reported on in due course.

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

- 2.3.1 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.
- 2.3.2 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, now the Charities Act 2011.

2.3.3 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.

2.3.4 Income of £5k was received for football pitch and pavilion hire, an increase of £3k on last year. This income helped offset total expenditure of £10k, being the cost of grounds maintenance and general upkeep of the facilities. This was a lower than last year due to reduced utility and depreciation costs.

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

2.4.1 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.

2.4.2 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.

2.4.3 The grounds to this popular and well used venue were regularly maintained and include pitches, tennis courts, pavilion, playgrounds and a paddling pool. During 2011 a modest café facility was operated within the pavilion building which helped the income stream to this recreation ground. In total income of £7k was generated in 2011/12 from hire of the pitch and tennis courts, rental of the tennis pavilion, special events, and the hire of the pavilion to run a modest café facility during the summer months. This income helped offset total expenditure of £29k, being the cost of grounds maintenance and general upkeep of the facilities.

2.4.4 There has been approach from the tennis club who wish to take on a lease of the courts. A further report will be provided to trustees in due course on this issue.

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

2.5.1 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.

2.5.2 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 now the Charities Act 2011.

2.5.3 The grounds of this popular park for Burgess Hill were regularly maintained.

- 2.5.4 Income of £10k was generated in 2011/12 mainly from cricket pitch, event, and pavilion hire. This income helped offset total expenditure of £52k for the cricket outfield maintenance and the general upkeep of the pavilion and grounds. This expenditure was lower than last year due to a reduction in maintenance costs and depreciation charges.
- 2.5.5 In 2012 the cricket club will be seeking to replace the existing cricket nets with new ones on the same footprint of land which has officer support in principle. To facilitate this, the club may wish to seek an extension of their existing licence agreement (covering their maintenance and use of the cricket square) to undertake similar terms covering the existing site of the cricket nets. This will be reported on in due course.
- 2.5.6 The refreshment kiosk within the pavilion was also operated during the summer on a trial basis, and may form the basis of a further report to trustees seeking approval to formalise these arrangements through a licence or similar agreement.

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

- 2.6.1 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.
- 2.6.2 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 now the Charities Act 2011.
- 2.6.3 There has been no change to the charity section of the site. 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 which continues to be used regularly by sports clubs generating much needed income.
- 2.6.4 Income of £6k was generated in 2011/12 from pitch, pavilion and event hire a small increase on the previous year. This income therefore helped offset total expenditure of £17k for the sports pitch maintenance and associated facility running costs.

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

- 2.7.1 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.
- 2.7.2 The object of the Charity is the provision of public open space for the enjoyment of the inhabitants of Haywards Heath.

- 2.7.3 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.

2.8 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 now the Charities Act 2011.
- 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 2011 and ending on 31st March 2012.
- 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.
- 3.3 The appendix attached to this report details the financial affairs for each Trust for the financial year commencing on 1st April 2011 and ending on 31st March 2012 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 2011/12 were examined by Hugh Barron (CPFA) in June 2012. His reports on the accounts for each Trust are attached to the end of the accounts.
- 3.4 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.
- 3.5 Members should note that in the case of any charity where the charity's expenditure exceeds its income the shortfall is met from the Council's own resources. Where the

charity's income exceeds the expenditure the surplus is moved to a separate account for future use at that individual site.

- 3.6 With regard to interest on any surplus, this currently is not allocated to individual charity accounts, however due to the recent increase in value of surplus on the Beech Hurst Charity site this will be changed for 2012/13.

4.0 FINANCIAL IMPLICATIONS

- 4.1 All income and expenditure shown in the 2011/12 Charity Accounts were accommodated within the 2011/2012 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 The trust property has been held and maintained satisfactorily during the period 1st April 2011 to 31st March 2012.

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 2011/2012***

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 2011/2012 Revenue Budget.

**Charity Accounts
2011/12**

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***

Charity Accounts for the Year Ended 31st March 2012

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Beech Hurst Gardens - Registration Number 305202
Statement of Financial Activities for the year ended 31st March 2012

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2011/12 £</i>	<i>2010/11 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	10,487		10,487	10,232
Income from Charitable Trading	5,583		5,583	3,413
<i>Total incoming resources</i>	16,070	0	16,070	13,645
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	14,601		14,601	13,300
Utilities	777		777	209
Management and Administration Expenditure:				
Audit Fees	240		240	240
Depreciation charge for year		1,789	1,789	1,900
Provision for Bad Debt	(100)		(100)	(194)
<i>Total expenditure</i>	15,518	1,789	17,307	15,455
Transfer Between Funds			0	0
<i>Net Incoming/(Outgoing) Resources</i>	552	(1,789)	(1,237)	(1,810)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued		(4,000)	(4,000)	(2,000)
Write back of depreciation on revaluation		1,900	1,900	2,000
<i>Net Movement in Funds</i>	552	(3,889)	(3,337)	(1,810)
<i>Fund Balances Brought Forward</i>	300	55,600	55,900	57,710
<i>Fund Balances Carried Forward</i>	852	51,711	52,563	55,900

Beech Hurst Gardens - Registration Number 305202
Balance Sheet as at 31st March 2012

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	Notes	2011/12 £	2010/11 £
Fixed Assets			
Tangible Assets		1,808,878	1,642,015
Total Fixed Assets	3	1,808,878	1,642,015
Current Assets			
Debtors	4	70,410	29,377
Creditors Prepayment (receipts in advance)	5	3,425	15,500
Total Current Asset		73,835	44,877
Short Term Creditors	5	(3,425)	(15,500)
Net Current Assets/(Liabilities)		70,410	29,377
Total Assets Less Current Liabilities		1,879,288	1,671,392
 Endowment Funds		1,808,878	1,642,015
Restricted Income Funds		70,410	29,377
Unrestricted Income Funds		0	0
Total Funds		1,879,288	1,671,392

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 2011/12 £</i>	<i>Freehold Land & Buildings 2010/11 £</i>
<i>Asset Cost or Valuation</i>		
Balance brought forward	1,683,842	1,793,342
Additions		
Revaluations	183,900	(109,500)
Disposals		
Balance carried forward	1,867,742	1,683,842
<i>Accumulated Depreciation</i>		
Balance brought forward	41,827	45,920
Disposals		
Revaluation	(25,761)	(45,920)
Charge for year	42,798	41,827
Balance carried forward	58,864	41,827
<i>Net Book Value Brought forward</i>	1,642,015	1,747,422
<i>Net Book Value Carried forward</i>	1,808,878	1,642,015

- 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 2011 was carried out by Mr D Waite, FRICS, Property Manager for Mid Sussex District Council. The Restaurant Site and Quadrangle have a combined valuation of £630,000.

Beech Hurst Gardens - Registration Number 305202

Notes to the Accounts

4. Debtors and Prepayments

	<i>Amounts falling due within one year 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
<i>Analysis of Debtors</i>		
Trade Debtors	202	
Amounts due to subsidiary and associated undertakings		
Other Debtors	70,208	29,377
Prepayments (receipts in advance)	3,425	15,500
Accrued Income		
<i>Total</i>	<u>73,835</u>	<u>44,877</u>

- 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

	<i>Amounts falling due within one year 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
<i>Analysis of Creditors</i>		
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(3,425)	(15,500)
Deferred Income		
<i>Total</i>	<u>(3,425)</u>	<u>(15,500)</u>

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 2012

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2011/12 £</i>	<i>2010/11 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	2,737		2,737	9,050
Income from Charitable Trading	5,080		5,080	2,254
<i>Total incoming resources</i>	7,817	0	7,817	11,304
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	8,483		8,483	7,448
Utilities	(710)		(710)	3,740
Management and Administration:				
Audit Fees	80		80	80
Depreciation charge for year		1,962	1,962	3,500
Provision for Bad Debt	(36)		(36)	36
<i>Total expenditure</i>	7,817	1,962	9,779	14,804
Transfer Between Funds				
<i>Net Incoming/(Outgoing) Resources</i>	0	(1,962)	(1,962)	(3,500)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued		(1,000)	(1,000)	(5,000)
Write Back of Depreciation on Revaluation		3,500	3,500	3,667
<i>Net Movement in Funds</i>	0	538	538	(4,833)
<i>Fund Balances Brought Forward</i>	0	151,500	151,500	156,333
<i>Fund Balances Carried Forward</i>	0	152,038	152,038	151,500

Ashurst Wood Recreation Ground - Registration Number 305162
Balance Sheet as at 31st March 2012

	Notes	2011/12 £	2010/11 £
<i>Fixed Assets</i>			
Tangible Assets		152,038	151,500
<i>Total Fixed Assets</i>	3	152,038	151,500
<i>Current Assets</i>			
Debtors	4	0	0
Creditors Prepayments (receipts in advance)	5	450	1,046
<i>Total Current Asset</i>		450	1,046
Short Term Creditors	5	(450)	(1,046)
<i>Net Current Assets/(Liabilities)</i>		0	0
<i>Total Assets Less Current Liabilities</i>		152,038	151,500
<i>Endowment Funds</i>		152,038	151,500
<i>Unrestricted Income Funds</i>		0	0
<i>Total Funds</i>		152,038	151,500

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 2011/12 £</i>	<i>Freehold Land & Buildings 2010/11 £</i>
<i>Asset Cost or Valuation</i>		
Balance brought forward	155,000	160,000
Additions	0	0
Revaluations	(1,000)	(5,000)
Disposals	0	0
Balance carried forward	154,000	155,000
<i>Accumulated Depreciation</i>		
Balance brought forward	3,500	3,667
Disposals	0	0
Revaluation	(3,500)	(3,667)
Charge for year	1,962	3,500
Balance carried forward	1,962	3,500
<i>Net Book Value Brought forward</i>	151,500	156,333
<i>Net Book Value Carried forward</i>	152,038	151,500

- 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 ⁹

Notes to the Accounts

4. Debtors and Prepayments

	<i>Amounts falling due within one year 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
<i>Analysis of Debtors</i>		
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	450	1,046
Accrued Income		
<i>Total</i>	450	1,046

- 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

	<i>Amounts falling due within one year 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
<i>Analysis of Creditors</i>		
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(450)	(1,046)
Deferred Income		
<i>Total</i>	(450)	(1,046)

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 2012

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2011/12 £</i>	<i>2010/11 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	21,285		21,285	43,587
Income from Charitable Trading	7,397		7,397	6,927
<i>Total incoming resources</i>	28,682	0	28,682	50,514
Less cost of generating funds	0		0	0
<i>Net incoming resources available for charitable application</i>	28,682	0	28,682	50,514
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	22,112		22,112	44,759
Utilities	6,308		6,308	5,833
Management and Administration:				
Agency Management Fees	22		22	0
Legal Costs			0	0
Audit Fees	240		240	240
Depreciation charge for year		1,994	1,994	1,780
Provision for Bad Debt			0	(318)
<i>Total expenditure</i>	28,682	1,994	30,676	52,294
Transfer Between Funds	0	0	0	0
<i>Net Incoming/(Outgoing) Resources</i>	0	(1,994)	(1,994)	(1,780)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued			0	(1,000)
Write Back of Depreciation on Revaluation		1,750	1,750	1,851
Addition			0	0
<i>Net Movement in Funds</i>	0	(244)	(244)	(929)
<i>Fund Balances Brought Forward</i>	0	57,499	57,499	58,428
<i>Fund Balances Carried Forward</i>	0	57,255	57,255	57,499

**Richard Worsley (Cuckfield) Recreation Ground - Registration
Number 206789
Balance Sheet as at 31st March 2012**

	Notes	2011/12 £	2010/11 £
<i>Fixed Assets</i>			
Tangible Assets		56,583	57,499
<i>Total Fixed Assets</i>	3	56,583	57,499
<i>Current Assets</i>			
Debtors	4	0	0
Creditors Prepayment (receipts in advance)	5	658	4,917
<i>Total Current Asset</i>		658	4,917
Short Term Creditors	5	(658)	(4,917)
<i>Net Current Assets/(Liabilities)</i>		0	0
<i>Total Assets Less Current Liabilities</i>		56,583	57,499
<i>Endowment Funds</i>		56,583	57,499
<i>Unrestricted Income Funds</i>		0	0
<i>Total Funds</i>		56,583	57,499

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 2011/12 £</i>	<i>Freehold Land & Buildings 2010/11 £</i>
<i>Asset Cost or Valuation</i>		
Balance brought forward	59,249	60,249
Enhancement		0
Revaluations		(1,000)
Disposals		
Balance carried forward	59,249	59,249
<i>Accumulated Depreciation</i>		
Balance brought forward	1,750	1,821
Disposals		
Revaluation	(1,077)	(1,851)
Charge for year	1,993	1,780
Balance carried forward	2,666	1,750
<i>Net Book Value Brought forward</i>	57,499	58,428
<i>Net Book Value Carried forward</i>	56,583	57,499

- 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

<i>Analysis of Debtors</i>	<i>Amounts falling due within one year 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	658	4,917
Accrued Income		
Total	658	4,917

- 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

<i>Analysis of Creditors</i>	<i>Amounts falling due within one year 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals *	(658)	(4,917)
Deferred Income		
Total	(658)	(4,917)

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 2012

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2011/12 £</i>	<i>2010/11 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	35,594		35,594	43,254
Income from Charitable Trading	9,786		9,786	9,852
<i>Total incoming resources</i>	45,380	0	45,380	53,106
Cost of generating funds			0	0
<i>Net incoming resources available for charitable application</i>	45,380	0	45,380	53,106
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	42,882		42,882	52,243
Utilities	2,258		2,258	2,251
Rates			0	0
Management and Administration Expenditure:			0	56
Legal Fees			0	70
Audit Fees	240		240	240
Depreciation charge for year		6,308	6,308	13,030
Provision for Bad Debt			0	(1,754)
<i>Total expenditure</i>	45,380	6,308	51,688	66,136
Transfer Between Funds	0	0	0	0
<i>Net Incoming/(Outgoing) Resources</i>	0	(6,308)	(6,308)	(13,030)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued		(20,000)	(20,000)	(5,000)
Write back of depreciation on revaluation		13,030	13,030	13,182
<i>Net Movement in Funds</i>	0	(13,278)	(13,278)	(4,848)
<i>Fund Balances Brought Forward</i>	0	448,970	448,970	453,818
<i>Fund Balances Carried Forward</i>	0	435,692	435,692	448,970

St John's Park - Registration Number 305189
Balance Sheet as at 31st March 2012

	Notes	2011/12 £	2010/11 £
Fixed Assets			
Tangible Assets		435,692	448,970
Total Fixed Assets	3	435,692	448,970
Current Assets			
Debtors	4	0	0
Creditors Prepayment (receipts in advance)	4	1,896	3,777
Total Current Asset		1,896	3,777
Short Term Creditors	5	(1,896)	(3,777)
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		435,692	448,970
Endowment Funds		435,692	448,970
Unrestricted Income Funds		0	0
Total Funds		435,692	448,970

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 2011/12 £</i>	<i>Freehold Land & Buildings 2010/11 £</i>
<i>Asset Cost or Valuation</i>		
Balance brought forward	462,000	467,000
Additions		
Revaluations	(20,000)	(5,000)
Disposals		
Balance carried forward	442,000	462,000
<i>Accumulated Depreciation</i>		
Balance brought forward	13,030	13,182
Disposals		
Revaluation	(13,030)	(13,182)
Charge for year	6,308	13,030
Balance carried forward	6,308	13,030
<i>Net Book Value Brought forward</i>	448,970	453,818
<i>Net Book Value Carried forward</i>	435,692	448,970

- 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	<i>Amounts falling due within one year 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (Receipts in Advance)	1,896	3,777
Accrued Income		
Total	1,896	3,777

- 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 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(1,896)	(3,777)
Deferred Income		
Total	(1,896)	(3,777)

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 2012

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2011/12 £</i>	<i>2010/11 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	10,487		10,487	10,232
Income from Charitable Trading	5,583		5,583	3,413
<i>Total incoming resources</i>	16,070	0	16,070	13,645
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	14,601		14,601	13,300
Utilities	777		777	209
Management and Administration Expenditure:				
Audit Fees	240		240	240
Depreciation charge for year		1,789	1,789	1,900
Provision for Bad Debt	(100)		(100)	(194)
<i>Total expenditure</i>	15,518	1,789	17,307	15,455
Transfer Between Funds			0	0
<i>Net Incoming/(Outgoing) Resources</i>	552	(1,789)	(1,237)	(1,810)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued		(4,000)	(4,000)	(2,000)
Write back of depreciation on revaluation		1,900	1,900	2,000
<i>Net Movement in Funds</i>	552	(3,889)	(3,337)	(1,810)
<i>Fund Balances Brought Forward</i>	300	55,600	55,900	57,710
<i>Fund Balances Carried Forward</i>	852	51,711	52,563	55,900

Fairfield Road Recreation Ground - Registration Number 305187
Balance Sheet as at 31st March 2012

	Notes	2011/12 £	2010/11 £
<i>Fixed Assets</i>			
Tangible Assets		51,711	55,600
<i>Total Fixed Assets</i>	3	51,711	55,600
<i>Current Assets</i>			
Debtors	4	852	300
Creditors Prepayment (receipts in advance)	4	329	325
<i>Total Current Asset</i>		1,181	625
Short Term Creditors	5	(329)	(325)
<i>Net Current Assets/(Liabilities)</i>		852	300
<i>Total Assets Less Current Liabilities</i>		52,563	55,900
<i>Endowment Funds</i>		51,711	55,600
<i>Unrestricted Income Funds</i>		852	300
<i>Total Funds</i>		52,563	55,900

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 2011/12 £</i>	<i>Freehold Land & Buildings 2010/11 £</i>
<i>Asset Cost or Valuation</i>		
Balance brought forward	57,500	59,500
Additions		
Revaluations	(4,000)	(2,000)
Disposals		
Balance carried forward	53,500	57,500
<i>Accumulated Depreciation</i>		
Balance brought forward	1,900	2,000
Disposals		
Revaluation	(1,900)	(2,000)
Charge for year	1,789	1,900
Balance carried forward	1,789	1,900
<i>Net Book Value Brought forward</i>	55,600	57,500
<i>Net Book Value Carried forward</i>	51,711	55,600

- 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

<i>Analysis of Debtors</i>	<i>Amounts falling due within one year 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
Trade Debtors	852	300
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	329	325
Accrued Income		
<i>Total</i>	1181	625

- Trade Debtors includes debtors of £1,216 less provision for bad debt of £364.
- 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

<i>Analysis of Creditors</i>	<i>Amounts falling due within one year 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(329)	(325)
Deferred Income		
<i>Total</i>	(329)	(325)

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 2012

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2011/12 £</i>	<i>2010/11 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	339		339	353
<i>Total incoming resources</i>	339	0	339	353
<i>Expenditure</i>				
Charitable Expenditure: Maintenance and Insurance	339		339	353
<i>Total expenditure</i>	339	0	339	353
Transfer Between Funds	0	0	0	0
<i>Net Incoming/(Outgoing) Resources</i>	0	0	0	0
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued	0	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 2012

	Notes	2011/12 £	2010/11 £
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

	<i>Freehold Land & Buildings 2011/12 £</i>	<i>Freehold Land & Buildings 2010/11 £</i>
<i>Asset Cost or Valuation</i>		
Balance brought forward	2	2
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	2	2
<i>Accumulated Depreciation</i>		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
<i>Net Book Value Brought forward</i>	2	2
<i>Net Book Value Carried forward</i>	2	2

- Depreciation is not applicable.

Lucastes Avenue Open Space - Registration Number 233890

Notes to the Accounts

4. Debtors and Prepayments

	<i>Amounts falling due within one year 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
<i>Analysis of Debtors</i>		
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	26	26
Accrued Income		
<i>Total</i>	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

	<i>Amounts falling due within one year 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
<i>Analysis of Creditors</i>		
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(26)	(26)
Deferred Income		
<i>Total</i>	(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 2012

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2011/12 £</i>	<i>2010/11 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors:	593		593	608
<i>Total incoming resources</i>	593	0	593	608
<i>Expenditure</i>				
Direct Charitable Expenditure:				
Maintenance and Insurance	593		593	608
Audit Fee			0	0
<i>Total expenditure</i>	593	0	593	608
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	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 2012**

	Notes	2011/12 £	2010/11 £
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	45
Total Current Asset		46	45
Short Term Creditors	5	(46)	(45)
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 2011/12 £</i>	<i>Freehold Land & Buildings 2010/11 £</i>
<i>Asset Cost or Valuation</i>		
Balance brought forward	1	1
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	1	1
<i>Accumulated Depreciation</i>		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
<i>Net Book Value Brought forward</i>	1	1
<i>Net Book Value Carried forward</i>	1	1

- Depreciation is not applicable.

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

4. Debtors and Prepayments

<i>Analysis of Debtors</i>	<i>Amounts falling due within one year 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	46	45
Accrued Income		
Total	46	45

- 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

<i>Analysis of Creditors</i>	<i>Amounts falling due within one year 2011/12 £</i>	<i>Amounts falling due within one year 2010/11 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(46)	(45)
Deferred Income		
Total	(46)	(45)

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 2012

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 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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
04 July 2012