

12 September 2023

## PLEASE NOTE START TIME OF MEETING

**NOTE:** There will be limited public access to observe the meeting. Those wishing to do so must reserve a seat by completing a [Registration Form](#) by 4pm on the day prior to the meeting. Access is also available via a live stream through the [Mid Sussex District Council's YouTube channel](#).

**TO THE CHARITY TRUSTEES – MID SUSSEX DISTRICT COUNCIL,**

You are hereby summoned to attend a meeting of the CHARITY TRUSTEES – MID SUSSEX DISTRICT COUNCIL to be held in the **COUNCIL CHAMBER** on **WEDNESDAY, 20TH SEPTEMBER, 2023 at 6.45 pm** to transact the following business.

### A G E N D A

	<b>Pages</b>
1. To be agreed by general affirmation the Minutes of the previous meeting held on 26 July 2023.	<b>3 - 4</b>
2. To receive Declarations of Interest from Members in respect of any matter on the agenda.	
3. To consider any items that the Chairman of the Charity Trustees agree to take as urgent business.	
4. Council Charitable Land - Annual Operational Report - 1 April 2022 to 31 March 2023.	<b>5 - 48</b>

KATHRYN HALL  
Chief Executive

To: **Members of Charity Trustees:** Councillors R Jackson (Chairman), J Henwood (Vice-Chair), M Avery, M Belsey, A Bashar, R Bates, A Bennett, K Berggreen, P Brown,

*Working together for a better Mid Sussex*



J Belsey, L Carvalho, G Casella, P Chapman, C Cherry, R Clarke, M Cornish, AM Cooke,  
J Dabell, J Edwards, D Eggleton, R Eggleston, S Ellis, A Eves, L Farren, I Gibson,  
S Hatton, S Hicks, J Hitchcock, C Hobbs, T Hussain, M Kennedy, P Kenny, J Knight,  
P Lucraft, G Marsh, M Miah, J Mockford, A Peacock, D Pascoe, C Phillips, A Platts,  
E Prescott, A Rees, J Russell, D Sweatman, R Whittaker, C Wood and G Zeidler

**Minutes of a meeting of Charity Trustees  
held on Wednesday, 26th July, 2023  
from 6.45 pm**

**Present:**

M Avery	S Hatton	D Eggleton
A Bashar	S Hicks	L Farren
M Belsey	T Hussain	C Hobbs
R Bates	R Jackson	M Kennedy
A Bennett	J Knight	P Kenny
P Brown	G Marsh	P Lucraft
J Belsey	J Mockford	M Miah
P Chapman	A Peacock	D Pascoe
R Clarke	C Phillips	E Prescott
J Edwards	D Sweatman	A Rees
R Eggleston	R Whittaker	J Russell
S Ellis	L Carvalho	C Wood
A Eves	G Casella	G Zeidler
I Gibson	C Cherry	
J Henwood	AM Cooke	

**Absent:** Councillors K Berggreen, M Cornish, J Dabell, J Hitchcock and A Platts

**1. ELECTION OF CHAIRMAN.**

The Monitoring Officer asked for nominations for Chairman.

Councillor Eggleston nominated Councillor Jackson for Chairman of the Charity Trustees. This was seconded by Councillor Bennett. As there were no other nominations, Councillor Jackson was confirmed as Chairman of the Charity Trustees for 2023/24.

**RESOLVED**

That Councillor Jackson be elected Chairman of the Charity Trustees for the 2023/24 Council year.

**2. APPOINTMENT OF VICE-CHAIRMAN.**

The Chairman nominated Councillor Henwood for Vice-Chairman. This was seconded by Councillor Eggleston. As there were no other nominations, Councillor Henwood was confirmed as Vice-Chairman for 2023/24.

## **RESOLVED**

That Councillor Henwood be appointed Vice-Chairman of the Charity Trustees for the 2023/24 Council year.

### **3. TO BE AGREED BY GENERAL AFFIRMATION THE MINUTES OF THE PREVIOUS MEETING HELD ON 29 MARCH 2023.**

The Monitoring Officer verified the minutes as an accurate record of the meeting held on 26 January 2022. They were agreed by Members and signed by the Chairman.

### **4. TO RECEIVE DECLARATIONS OF INTEREST FROM MEMBERS IN RESPECT OF ANY MATTER ON THE AGENDA.**

None.

### **5. TO CONSIDER ANY ITEMS THAT THE CHAIRMAN OF THE CHARITY TRUSTEES AGREE TO TAKE AS URGENT BUSINESS.**

None.

### **6. BEECH HURST GARDENS CHARITABLE TRUST, HAYWARDS HEATH, WEST SUSSEX (CHARITY NUMBER 305202) - GRANT OF A 28 YEAR LEASE TO THE BOWLS CLUBHOUSE TENANT.**

Councillor Eggleston moved the item noting that the Bowls Club was an important community asset. This was seconded by Councillor Hobbs.

The Chairman took the Trustees to the recommendations which were agreed unanimously.

## **RESOLVED**

The Charity Trustees:

Approved the grant of a new lease of the Bowls Clubhouse, outlined in blue on The layout plan attached to the report at Appendix 1, to the existing tenant.

The meeting finished at 6.53 pm

Chairman

## **COUNCIL CHARITABLE LAND – ANNUAL OPERATIONAL REPORT 1st April 2022 to 31st March 2023**

REPORT OF: DIRECTOR OF RESOURCES AND ORGANISATIONAL DEVELOPMENT

Contact Officer: Kevin Toogood, Assistant Director of Legal and Democratic Services  
Email: [kevin.toogood@midsussex.gov.uk](mailto:kevin.toogood@midsussex.gov.uk) Tel: 01444 477050

Wards Affected: N/A

Key Decision: No

Report to: Charity Trustees  
20 September 2023

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### **Purpose of Report**

The purpose of the report is to provide a review of the operational activities of the Charities and a statement of each charity's financial affairs for the period 1st April 2022 to 31st March 2023. It also updates the trustees on operational matters. A copy of the Accounts for each charity is annexed to this report and together they comprise the Charity's Annual Report and Accounts.

### **Recommendations**

1. **The Charity Trustees are recommended to:**
  - (i) **Note and agree the contents of this report**
  - (ii) **Approve the Charities' Accounts for 2022/2023.**

### **Background**

2. The Council being a trust corporation, by virtue of the Local Government Acts, is the Trustee of the Charities mentioned in this report. The trustees of all registered charities in England and Wales are required to prepare an annual report regarding the activities of the charity in the preceding financial year.
3. The Council as Trustee comprises all the Members of the Council, who are the managing trustees of the Charities mentioned in this report.
4. All of the Charities mentioned in this report are unincorporated associations and their principal office is Mid Sussex District Council, Oaklands, Oaklands Road, Haywards Heath, West Sussex RH16 1SS. The Council's Chief Executive, Kathryn Hall, was the Chief Executive of the Charities mentioned in this report for the year 2022/23. Any major operational management decisions that might affect the interests of the Charities are made by the Charity Trustees.
5. Between April 2022 and December 2022, the Charities' solicitor was the former Corporate Solicitor, Tom Clark. Since December 2022 the Charities' solicitor has been his successor, Kevin Toogood, Assistant Director of Legal and Democratic Services. The Charities' bankers are the Lloyds Bank and Mr Alan Peach (CPFA) independently examines all their Accounts.

6. The objective in relation to all of the Charities is to maintain the quality of the facilities they provide whilst securing income-generating capacity, to offset the costs of providing these publicly accessible open spaces and facilities.

#### **Beech Hurst Gardens, Haywards Heath – Charity No: 305202**

7. 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.
8. These gardens are a major park for the town of Haywards Heath, while also attracting visitors from outside the District. Regular maintenance has provided a high-quality facility. The site was once again awarded Green Flag status for the year 2022/23.

#### **Finances**

9. No turnover rent for the Family Restaurant for the period 06/10/2021 – 05/10/2022 was received in addition to the £56,540 base rent.
10. 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. The income generated from petanque, events, tennis, rent from the cottages, leases, and licences (including the restaurant and income in 12 above), on the site totalled £134k. Overall running costs excluding depreciation amounted to £63k of which £58k related to buildings and ground maintenance costs, with the £5k remaining expenditure being for utilities, Council tax and audit fees. Thus, a surplus has been carried forward for this Charity of £71k, giving a revised amount of £344k, see Appendix 1.

#### **Beech Hurst Cottages**

11. The Cottages have generated a total rental income of £62,635 in 2022/23.

#### **Ashurst Wood Recreation Ground, East Grinstead – Charity No: 305162**

12. The object of this Charity is the provision of open space for the recreation of adults and as a playground for the children and young people 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. All the facilities are well-used and regularly maintained.
13. £2k income was received for football pitch and pavilion hire. The income contributed towards the expenditure of £16k for grounds and general upkeep of the Recreation Ground as outlined in the paragraph above. Also, see Appendix 1.

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

14. The object of this 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. 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.

15. The grounds of this popular and well-used venue have been regularly maintained. In total income of £5k was generated in 2022/23, mainly from pitch and event hiring and ground rental for the tennis pavilion. The income generated contributed to the grounds maintenance and upkeep of the pavilion, playgrounds and paddling pool expenditure of £34k. See also Appendix 1.

**St. Johns Park, Burgess Hill - Charity No: 305189**

16. 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.
17. Income of £3k was generated in 2022/23 mainly from the cricket pitch, playgroup, and pavilion hire. This contributed towards the expenditure of £56k for grounds and general upkeep of the facilities. See Appendix 1.
18. The site retained its 'Green Flag' status for the fourth consecutive year in 2022/23.

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

19. The Charity's property comprises the eastern end of the recreation ground.
20. 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.
21. The property comprises a popular public recreation ground including a drained football pitch. Regular maintenance by the Council has provided a high-quality facility. This has generated an income of £5k in 2022/23 from events, pitch and pavilion hire. The expenditure was £15k for sports pitch maintenance and associated facility running costs. See Appendix 1.

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

22. The object of the Charity is the provision of public open space for the enjoyment of the inhabitants of Haywards Heath.
23. The land comprises mainly roadside grass verges and woodland belts at the eastern end of Lucastes Avenue, which are regularly maintained by the Council, at a cost of £401. It has no income-generating potential. See Appendix 1.

**Public Walk and Pleasure Ground, Lindfield (known as West Common) - Charity No: 305324**

24. 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.
25. 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.

26. This land forms a linear open space surrounded by busy public highways with little income generating potential. The site continues to be regularly maintained, at a cost of £939. See Appendix 1.
27. The Blue Campaign 'rewilding' area continued into 2022/23 with positive feedback from members of the public.

#### **Brooklands Park Eastern End (Unregistered charity)**

28. The Charity's property comprises only the eastern half of the park. The object of the Charity is the provision of a Public Park and Recreation Ground for the benefit of the inhabitants East Grinstead, the neighbourhood and the public generally.
29. The grounds of this popular park for East Grinstead were regularly maintained during 2022/23, at a cost of £8,367. See Appendix 1.

#### **John Pears Recreation Ground (Unregistered charity)**

30. The object of the Charity is the provision of a Public Park and Recreation Ground for the benefit of the inhabitants of East Grinstead, the neighbourhood and the public generally.
31. The grounds were regularly maintained at a cost of £16k. An income of £5k was generated in 2022/23. See Appendix 1.

#### **Charities' Accounts**

32. The Charity Trustees are 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 2022 and ending on 31st March 2023.
33. 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.
34. Trustees 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.

#### **Liaison with Local Councils.**

35. 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.

#### **Conclusion**

36. The trust property has been held and maintained satisfactorily during the period from 1st April 2022 to 31st March 2023. However, further consideration is required for income generation at all sites to help aid sustainability and raise quality.

#### **Financial Implications**

37. All income and expenditure shown in the 2022/23 Charity Accounts were accommodated within the 2022/23 Revenue Budget.



## **Risk Implications**

38. 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.

## **Sustainability Implications:**

39. None.

## **Equality and Customer Service Implications**

40. None.

## **Other Material Implications**

41. In regard to compliance with the Code of Practice on Commitments, all costs and income relating to charitable land were accommodated within the 2022/23 Revenue Budget.

## **Appendices**

Appendix 1 - Charity Accounts for the Year Ended 31st March 2023

## **Background Papers**

None

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# Charity Accounts for the Year Ended 31st March 2023

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**Beech Hurst Gardens - Registration Number 305202**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2023**

	Unrestricted Funds	Restricted Income Funds	Endowment Funds	2022/23	2021/22
	£	£	£	£	£
<b>Incoming Resources</b>					
Incoming Resources from Donors (MSDC)				0	0
Income from Charitable Trading	(8,805)	(125,568)		(134,373)	(128,128)
<b>Total incoming resources</b>	<b>(8,805)</b>	<b>(125,568)</b>	<b>0</b>	<b>(134,373)</b>	<b>(128,128)</b>
Less cost of generating funds	0	0	0	0	0
<b>Net incoming resources available for charitable application</b>	<b>(8,805)</b>	<b>(125,568)</b>	<b>0</b>	<b>(134,373)</b>	<b>(128,128)</b>
<b>Expenditure</b>					
Charitable Expenditure:					
Maintenance and Insurance	57,558			57,558	81,440
Utilities	3,513			3,513	4,325
Council Tax	524			524	1014
Management and Administration:					
Letting fee	272			272	0
Audit Fees	560			560	550
Depreciation charge for year			19,854	19,854	22,261
Provision for Bad Debt	448			448	(12,662)
<b>Total expenditure</b>	<b>62,875</b>	<b>0</b>	<b>19,854</b>	<b>82,729</b>	<b>96,928</b>
Transfer Between Funds	(54,070)	54,070	0	0	0
<b>Net (Incoming)/Outgoing Resources</b>	<b>0</b>	<b>(71,498)</b>	<b>19,854</b>	<b>(51,644)</b>	<b>(31,200)</b>
<b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b>					
Assets Revalued			(340,441)	(340,441)	0
Write Back of Depreciation on Revaluation				0	0
Additions				0	0
<b>Net Movement in Funds</b>	<b>0</b>	<b>(71,498)</b>	<b>(320,587)</b>	<b>(392,085)</b>	<b>(31,200)</b>
<b>Fund Balances Brought Forward</b>	<b>0</b>	<b>(272,408)</b>	<b>(2,605,199)</b>	<b>(2,877,607)</b>	<b>(2,846,407)</b>
<b>Fund Balances Carried Forward</b>	<b>0</b>	<b>(343,906)</b>	<b>(2,925,786)</b>	<b>(3,269,692)</b>	<b>(2,877,607)</b>

**Beech Hurst Gardens - Registration Number 305202**  
**Balance Sheet as at 31<sup>st</sup> March 2023**

	Notes	2022/23 £	2021/22 £
<b>Fixed Assets</b>			
Tangible Assets		<b>2,925,786</b>	2,605,199
<b>Total Fixed Assets</b>	3	<b>2,925,786</b>	2,605,199
<b>Current Assets</b>			
Debtors	4	<b>343,906</b>	272,408
Creditors Prepayment (receipts in advance)	5	<b>1,175</b>	2,364
<b>Total Current Asset</b>		<b>345,081</b>	274,772
Short Term Creditors	5	<b>(1,175)</b>	(2,364)
<b>Net Current Assets/(Liabilities)</b>		<b>343,906</b>	272,408
<b>Total Assets Less Current Liabilities</b>		<b>3,269,692</b>	<b>2,877,607</b>
<b>Endowment Funds</b>		<b>(2,925,786)</b>	(2,605,199)
<b>Restricted Income Funds</b>		<b>(343,906)</b>	(272,408)
<b>Unrestricted Income Funds</b>		<b>0</b>	0
<b>Total Funds</b>		<b>(3,269,692)</b>	<b>(2,877,607)</b>

## Beech Hurst Gardens - Registration Number 305202

### Notes to the Accounts

#### 1. Basis of Accounting

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

#### 2. Endowment and Restricted Funds

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

#### 3. Details of Movements on Assets

	Freehold Land & Buildings and Equipment 2022/23 £	Freehold Land & Buildings and Equipment 2021/22 £
<b>Asset Cost or Valuation</b>		
Balance brought forward	2,762,594	2,762,594
Additions	0	0
Revaluations		
Disposals	0	0
Balance carried forward	<b>2,762,594</b>	2,762,594
<b>Accumulated Depreciation</b>		
Balance brought forward	(157,395)	(135,134)
Disposals	0	0
Revaluation	340,441	
Charge for year	(19,854)	(22,261)
Balance carried forward	<b>163,192</b>	(157,395)
<b>Net Book Value Brought forward</b>	<b>2,605,199</b>	2,627,460
<b>Net Book Value Carried forward</b>	<b>2,925,786</b>	2,605,199

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 54 years for the Restaurant and Quadrangle, 52 years for Beech Hurst Cottages, 54 years for Café, 52 years for Bowls Pavilion and Miniature Railway Pavilion, 39 years for Tennis Shelter.
- The asset revaluation, as at 1 January 2023 was carried out by Wilks Head Eve LLP. The Restaurant Site and Quadrangle were given a combined valuation of £952,200.
- The asset revaluation, as at 1 January 2023 was carried out by Wilks Head Eve LLP. The Beech Hurst Gardens Open Space, Bowls & Tennis Courts amenity spaces were given a combined valuation of £531,220.
- The asset revaluation, as at 1 January 2023 was carried out by Wilks Head Eve LLP. The Bowls Pavilion, Café, Miniature Railway Pavilion and Tennis Shelter were given a combined valuation of £66,080.
- The asset revaluation as at 1 April 2020 was carried out by Wilks Head Eve LLP. The five Cottages were given a combined valuation of £1,433,300.

## Beech Hurst Gardens - Registration Number 305202

### Notes to the Accounts

#### 4. Debtors and Prepayments

<b>Analysis of Debtors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors	343,906	272,408
Prepayments (receipts in advance)	1,175	2,364
Accrued Income		
<b>Total</b>	<b>345,081</b>	<b>224,171</b>

- 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

<b>Analysis of Creditors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(1,175)	(2,364)
Receipt in advance		
<b>Total</b>	<b>(1,175)</b>	<b>(5,224)</b>

#### 6. Reserves Policy

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

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

**Ashurst Wood Recreation Ground - Registration Number 305162**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2023**

	Unrestricted Funds £	Endowment Funds £	2022/23 £	2021/22 £
<b>Incoming Resources</b>				
Incoming Resources from Donors (MSDC)	(13,754)		<b>(13,754)</b>	(7,842)
Income from Charitable Trading	(1,946)		<b>(1,946)</b>	(3,575)
<b>Total incoming resources</b>	<b>(15,700)</b>	<b>0</b>	<b>(15,700)</b>	(11,417)
<b>Expenditure</b>				
Charitable Expenditure:				
Maintenance and Insurance	14,572		<b>14,572</b>	9,898
Utilities	1,033		<b>1,033</b>	1,429
Management and Administration:				
Audit Fees	95		<b>95</b>	90
Depreciation charge for year		545	<b>545</b>	545
Provision for Bad Debt			<b>0</b>	0
<b>Total expenditure</b>	<b>15,700</b>	<b>545</b>	<b>16,245</b>	11,962
Transfer Between Funds	0	0	<b>0</b>	0
<b>Net (Incoming)/Outgoing Resources</b>	<b>0</b>	<b>545</b>	<b>545</b>	<b>545</b>
<b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b>				
Assets Revalued			<b>0</b>	(140,026)
Additions			<b>0</b>	0
<b>Net Movement in Funds</b>	<b>0</b>	<b>545</b>	<b>545</b>	(139,481)
<b>Fund Balances Brought Forward</b>	<b>0</b>	<b>(280,554)</b>	<b>(280,554)</b>	(141,073)
<b>Fund Balances Carried Forward</b>	<b>0</b>	<b>(280,009)</b>	<b>(280,009)</b>	(280,554)



**Ashurst Wood Recreation Ground - Registration Number 305162**  
**Balance Sheet as at 31<sup>st</sup> March 2023**

	Notes	2022/23 £	2021/22 £
<b>Fixed Assets</b>			
Tangible Assets		<b>280,009</b>	280,554
<b>Total Fixed Assets</b>	3	<b>280,009</b>	280,554
<b>Current Assets</b>			
Debtors	4	<b>0</b>	0
Creditors Prepayments (receipts in advance)	5	<b>251</b>	0
<b>Total Current Asset</b>		<b>251</b>	0
Short Term Creditors	5	<b>(251)</b>	0
<b>Net Current Assets/(Liabilities)</b>		<b>0</b>	0
<b>Total Assets Less Current Liabilities</b>		<b>280,009</b>	280,554
<b>Endowment Funds</b>		<b>(280,009)</b>	(280,554)
<b>Unrestricted Income Funds</b>		<b>0</b>	0
<b>Total Funds</b>		<b>(280,009)</b>	(280,554)

# Ashurst Wood Recreation Ground - Registration Number 305162

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Fund

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

### 3. Details of Movements on Assets

	Freehold Land & Buildings 2022/23 £	Freehold Land & Buildings 2021/22 £
<b>Asset Cost or Valuation</b>		
Balance brought forward	287,793	147,767
Additions		140,026
Revaluations		
Disposals		
Balance carried forward	287,793	287,793
<b>Accumulated Depreciation</b>		
Balance brought forward	(7,239)	(6,694)
Disposals		
Revaluation		
Charge for year	(545)	(545)
Balance carried forward	(7,784)	(7,239)
<b>Net Book Value Brought forward</b>	<b>280,554</b>	141,073
<b>Net Book Value Carried forward</b>	<b>280,009</b>	280,554

- Depreciation basis is straight line for buildings.
- Depreciation rate is 51 years for the pavilion.
- The asset revaluation, as at 1 April 2021 was carried out by Wilks Head Eve LLP.

# Ashurst Wood Recreation Ground - Registration Number 305162

## Notes to the Accounts

### 4. Debtors and Prepayments

<b>Analysis of Debtors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	251	0
Accrued Income		
<b>Total</b>	<b>251</b>	<b>0</b>

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

### 5. Creditors and Accruals

<b>Analysis of Creditors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(251)	0
Deferred Income		
<b>Total</b>	<b>(251)</b>	<b>0</b>

### 6. Reserves Policy

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

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

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

**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2023**

	Unrestricted Funds £	Endowment Funds £	2022/23 £	2021/22 £
<b>Incoming Resources</b>				
Incoming Resources from Donors (MSDC)	(28,536)	0	(28,536)	(43,787)
Income from Charitable Trading	(5,186)	0	(5,186)	(4,078)
<b>Total incoming resources</b>	<b>(33,722)</b>	<b>0</b>	<b>(33,722)</b>	<b>(47,865)</b>
Less cost of generating funds	0	0	0	0
<b>Net incoming resources available for charitable application</b>	<b>(33,722)</b>	<b>0</b>	<b>(33,722)</b>	<b>(47,865)</b>
<b>Expenditure</b>				
Charitable Expenditure:				
Maintenance and Insurance	29,817		29,817	45,196
Utilities	3,620		3,620	2,502
Management and Administration:				
Agency Management Fees			0	0
Audit Fees	285		285	275
Depreciation charge for year		860	860	860
Provision for Bad Debt	0		0	(108)
<b>Total expenditure</b>	<b>33,722</b>	<b>860</b>	<b>34,582</b>	<b>48,725</b>
Transfer Between Funds	0	0	0	0
<b>Net (Incoming)/Outgoing Resources</b>	<b>0</b>	<b>860</b>	<b>860</b>	<b>860</b>
<b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b>				
Assets Revalued	0	0	0	0
Write Back of Depreciation on Revaluation	0	0	0	0
Addition	0	0	0	0
<b>Net Movement in Funds</b>	<b>0</b>	<b>860</b>	<b>860</b>	<b>860</b>
<b>Fund Balances Brought Forward</b>	<b>0</b>	<b>(161,262)</b>	<b>(161,262)</b>	<b>(162,122)</b>
<b>Fund Balances Carried Forward</b>	<b>0</b>	<b>(160,402)</b>	<b>(160,402)</b>	<b>(161,262)</b>

**Richard Worsley (Cuckfield) Recreation Ground - Registration  
Number 206789  
Balance Sheet as at 31<sup>st</sup> March 2023**

	Notes	2022/23 £	2021/22 £
<b>Fixed Assets</b>			
Tangible Assets		160,402	161,262
<b>Total Fixed Assets</b>	3	<b>160,402</b>	161,262
<b>Current Assets</b>			
Debtors	4	0	0
Creditors Prepayment (receipts in advance)	5	516	0
<b>Total Current Asset</b>		<b>516</b>	0
Short Term Creditors	5	(516)	0
<b>Net Current Assets/(Liabilities)</b>		<b>0</b>	0
<b>Total Assets Less Current Liabilities</b>		<b>160,402</b>	<b>161,262</b>
<b>Endowment Funds</b>		<b>(160,402)</b>	(161,262)
<b>Unrestricted Income Funds</b>			
<b>Total Funds</b>		<b>(160,402)</b>	<b>(161,262)</b>

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

**1. Basis of Accounting**

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

**2. Endowment**

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

**3. Details of Movements on Assets**

	Freehold Land & Buildings and Equipment 2022/23 £	Freehold Land & Buildings and Equipment 2021/22 £
<b>Asset Cost or Valuation</b>		
Balance brought forward	206,778	206,778
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	<b>206,778</b>	206,778
<b>Accumulated Depreciation</b>		
Balance brought forward	(45,516)	(44,656)
Disposals	0	0
Revaluation	0	0
Charge for year	(860)	(860)
Balance carried forward	<b>(46,376)</b>	(45,516)
<b>Net Book Value Brought forward</b>	<b>161,262</b>	162,122
<b>Net Book Value Carried forward</b>	<b>160,402</b>	161,262

- Depreciation basis is straight line for Buildings
- Depreciation rate is 47 years for Public Conveniences, 45 years for the Pavilion, 72 years for Tennis Pavilion.
- The asset revaluation for 1<sup>st</sup> April 2018 was carried out by Chartered Surveyors at Wilks Head Eve LLP.

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

## Notes to the Accounts

### 4. Debtors and Prepayments

<b>Analysis of Debtors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Trade Debtors		
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	516	0
Accrued Income		
<b>Total</b>	<b>516</b>	<b>0</b>

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

### 5. Creditors and Accruals

<b>Analysis of Creditors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(516)	0
Deferred Income		
<b>Total</b>	<b>(516)</b>	<b>0</b>

### 6. Reserves Policy

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

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

**St John's Park - Registration Number 305189**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2023**

	Unrestricted Funds £	Endowment Funds £	2022/23 £	2021/22 £
<b>Incoming Resources</b>				
Incoming Resources from Donors (MSDC)	(53,640)	0	(53,640)	(33,863)
Income from Charitable Trading	(2,588)	0	(2,588)	(8,721)
<b>Total incoming resources</b>	<b>(56,228)</b>	<b>0</b>	<b>(56,228)</b>	<b>(42,584)</b>
Cost of generating funds	0	0	0	0
<b>Net incoming resources available for charitable application</b>	<b>(56,228)</b>	<b>0</b>	<b>(56,228)</b>	<b>(42,584)</b>
<b>Expenditure</b>				
Charitable Expenditure:				
Maintenance and Insurance	42,195		42,195	30,308
Utilities	12,488		12,488	11,520
Publicity	0		0	563
Management and Administration Expenditure:				
Legal Costs	1,250		1,250	0
Audit Fees	280		280	275
Depreciation charge for year		4,701	4,701	4,701
Provision for Bad Debt	15		15	(82)
<b>Total expenditure</b>	<b>56,228</b>	<b>4,701</b>	<b>60,929</b>	<b>47,285</b>
Transfer Between Funds	0	0	0	0
<b>Net (Incoming)/Outgoing Resources</b>	<b>0</b>	<b>4,701</b>	<b>4,701</b>	<b>4,701</b>
<b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b>				
Assets Revalued	0		0	0
Write back of depreciation on revaluation	0	0	0	0
Additions	0		0	0
<b>Net Movement in Funds</b>	<b>0</b>	<b>4,701</b>	<b>4,701</b>	<b>4,701</b>
<b>Fund Balances Brought Forward</b>	<b>0</b>	<b>(381,502)</b>	<b>(381,502)</b>	<b>(386,203)</b>
<b>Fund Balances Carried Forward</b>	<b>0</b>	<b>(376,801)</b>	<b>(376,801)</b>	<b>(381,502)</b>



**St John's Park - Registration Number 305189**  
**Balance Sheet as at 31<sup>st</sup> March 2023**

	Notes	2022/23 £	2021/22 £
<b>Fixed Assets</b>			
Tangible Assets		<b>376,801</b>	381,502
<b>Total Fixed Assets</b>	3	<b>376,801</b>	381,502
<b>Current Assets</b>			
Debtors	4		
Creditors Prepayment (receipts in advance)	4	<b>1,584</b>	
<b>Total Current Asset</b>		<b>1,584</b>	0
Short Term Creditors	5	<b>(1,584)</b>	
<b>Net Current Assets/(Liabilities)</b>		<b>0</b>	0
<b>Total Assets Less Current Liabilities</b>		<b>376,801</b>	<b>381,502</b>
<b>Endowment Funds</b>		<b>(376,801)</b>	(381,502)
<b>Unrestricted Income Funds</b>			
<b>Total Funds</b>		<b>(376,801)</b>	<b>(381,502)</b>

# St John's Park - Registration Number 305189

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

	Freehold Land & Buildings 2022/23 £	Freehold Land & Buildings 2021/22 £
<b>Asset Cost or Valuation</b>		
Balance brought forward	433,563	433,563
Additions		
Revaluations		
Disposals	0	0
Balance carried forward	433,563	433,563
<b>Accumulated Depreciation</b>		
Balance brought forward	(52,061)	(47,360)
Disposals	0	0
Revaluation	0	0
Charge for year	(4,701)	(4,701)
Balance carried forward	(56,762)	(52,061)
<b>Net Book Value Brought forward</b>	<b>381,502</b>	386,203
<b>Net Book Value Carried forward</b>	<b>376,801</b>	381,502

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 48 years for the Pavilion.
- The asset revaluation for 1<sup>st</sup> April 2019 was carried out by Chartered Surveyors at Wilks Head Eve LLP and the Valuation basis was changed from Depreciated Replacement Cost (DRC) to Existing Use Value (EUV).

# St John's Park - Registration Number 305189

## Notes to the Accounts

### 4. Debtors and Prepayments

<b>Analysis of Debtors</b>	Amounts falling due within one year 2022/23	Amounts falling due within one year 2021/22
	£	£
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (Receipts in Advance)	1,584	0
Accrued Income		
<b>Total</b>	<b>1,584</b>	<b>0</b>

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

### 5. Creditors and Accruals

<b>Analysis of Creditors</b>	Amounts falling due within one year 2022/23	Amounts falling due within one year 2021/22
	£	£
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(1,584)	0
Deferred Income		
<b>Total</b>	<b>(1,584)</b>	<b>0</b>

### 6. Reserves Policy

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

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

**Fairfield Road Recreation Ground - Registration Number 305187**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2023**

	Unrestricted Funds £	Endowment Funds £	2022/23 £	2021/22 £
<b>Incoming Resources</b>				
Incoming Resources from Donors (MSDC)	(9,893)	0	<b>(9,893)</b>	(3,911)
Income from Charitable Trading	(4,767)	0	<b>(4,767)</b>	(5,830)
<b>Total incoming resources</b>	<b>(14,660)</b>	<b>0</b>	<b>(14,660)</b>	<b>(9,741)</b>
<b>Expenditure</b>				
Charitable Expenditure:				
Maintenance and Insurance	13,680		<b>13,680</b>	8,844
Utilities	378		<b>378</b>	362
Audit Fees	285		<b>285</b>	275
Depreciation charge for year		1,842	<b>1,842</b>	1,727
Provision for Bad Debt	317		<b>317</b>	260
<b>Total expenditure</b>	<b>14,660</b>	<b>1,842</b>	<b>16,502</b>	11,468
Transfer Between Funds	0	0	<b>0</b>	0
<b>Net (Incoming)/Outgoing Resources</b>	<b>0</b>	<b>1,842</b>	<b>1,842</b>	1,727
<b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b>				
Additions	0		<b>0</b>	0
Disposals	0		<b>0</b>	0
Assets Revalued	0	(37,608)	<b>(37,608)</b>	0
Write back of depreciation on revaluation	0		<b>0</b>	0
<b>Net Movement in Funds</b>	<b>0</b>	<b>(35,766)</b>	<b>(35,766)</b>	1,727
<b>Fund Balances Brought Forward</b>	<b>0</b>	<b>(229,192)</b>	<b>(229,192)</b>	(230,919)
<b>Fund Balances Carried Forward</b>	<b>0</b>	<b>(264,958)</b>	<b>(264,958)</b>	(229,192)

**Fairfield Road Recreation Ground - Registration Number 305187**  
**Balance Sheet as at 31<sup>st</sup> March 2023**

	Notes	2022/23 £	2021/22 £
<b>Fixed Assets</b>			
Tangible Assets		264,958	229,192
<b>Total Fixed Assets</b>	3	<b>264,958</b>	229,192
<b>Current Assets</b>			
Debtors	4	0	0
Creditors Prepayment (receipts in advance)	4	115	0
<b>Total Current Asset</b>		<b>115</b>	0
Short Term Creditors	5	(115)	0
<b>Net Current Assets/(Liabilities)</b>		<b>0</b>	0
<b>Total Assets Less Current Liabilities</b>		<b>264,958</b>	229,192
<b>Endowment Funds</b>		<b>(264,958)</b>	(229,192)
<b>Unrestricted Income Funds</b>		<b>0</b>	0
<b>Total Funds</b>		<b>(264,958)</b>	(229,192)

## Fairfield Road Recreation Ground - Registration Number 305187

### Notes to the Accounts

#### 1. Basis of Accounting

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

#### 2. Endowment Funds

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

#### 3. Details of Movements on Assets

	Freehold Land & Buildings 2022/23 £	Freehold Land & Buildings 2021/22 £
<b>Asset Cost or Valuation</b>		
Balance brought forward	236,100	236,100
Additions		
Revaluations	37,608	
Disposals		
Balance carried forward	<u>273,708</u>	<u>236,100</u>
<b>Accumulated Depreciation</b>		
Balance brought forward	(6,908)	(5,181)
Disposals		
Revaluation		
Charge for year	(1,842)	(1,727)
Balance carried forward	<u>(8,750)</u>	<u>(6,908)</u>
<b>Net Book Value Brought forward</b>	<u>229,192</u>	230,919
<b>Net Book Value Carried forward</b>	<u>264,958</u>	<u>229,192</u>

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 50 years for the Pavilion.
- The asset revaluation for 1st January 2023 was carried out by Chartered Surveyors at Wilks Head Eve LLP.

## Fairfield Road Recreation Ground - Registration Number 305187

### Notes to the Accounts

#### 4. Debtors and Prepayments

<b>Analysis of Debtors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	115	0
Accrued Income		
<b>Total</b>	<b>115</b>	<b>0</b>

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

#### 5. Creditors and Accruals

<b>Analysis of Creditors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(115)	0
Deferred Income		
<b>Total</b>	<b>(115)</b>	<b>0</b>

#### 6. Reserves Policy

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

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

**Lucastes Avenue Open Space - Registration Number 233890**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2023**

	Unrestricted Funds £	Endowment Funds £	2022/23 £	2021/22 £
<b>Incoming Resources</b>				
Incoming Resources from Donors (MSDC)	(401)	0	(401)	(367)
<b>Total incoming resources</b>	<b>(401)</b>	<b>0</b>	<b>(401)</b>	<b>(367)</b>
<b>Expenditure</b>				
Charitable Expenditure: Maintenance	401	0	401	367
<b>Total expenditure</b>	<b>401</b>	<b>0</b>	<b>401</b>	<b>367</b>
Transfer Between Funds	0	0	0	0
<b>Net (Incoming)/Outgoing Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b>				
Assets Revalued	0	0	0	0
<b>Net Movement in Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances Brought Forward</b>	<b>0</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>
<b>Fund Balances Carried Forward</b>	<b>0</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>



**Lucastes Avenue Open Space - Registration Number 233890**  
**Balance Sheet as at 31<sup>st</sup> March 2023**

	Notes	2022/23 £	2021/22 £
<b>Fixed Assets</b>			
Tangible Assets		2	2
<b>Total Fixed Assets</b>	3	<b>2</b>	<b>2</b>
<b>Current Assets</b>			
Debtors	4	0	0
Creditors Prepayment (receipts in advance)	4	0	0
<b>Total Current Asset</b>		<b>0</b>	<b>0</b>
Short Term Creditors	5	0	0
<b>Net Current Assets/(Liabilities)</b>		<b>0</b>	<b>0</b>
<b>Total Assets Less Current Liabilities</b>		<b>2</b>	<b>2</b>
<b>Endowment Funds</b>		<b>(2)</b>	<b>(2)</b>
<b>Unrestricted Income Funds</b>		<b>0</b>	<b>0</b>
<b>Total Funds</b>		<b>(2)</b>	<b>(2)</b>

## Lucastes Avenue Open Space - Registration Number 233890

### Notes to the Accounts

#### 1. Basis of Accounting

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

#### 2. Endowment

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

#### 3. Details of Movements on Assets

	Freehold Land & Buildings 2022/23 £	Freehold Land & Buildings 2021/22 £
<b>Asset Cost or Valuation</b>		
Balance brought forward	2	2
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	2	2
<b>Accumulated Depreciation</b>		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
<b>Net Book Value Brought forward</b>	2	2
<b>Net Book Value Carried forward</b>	2	2

- Depreciation is not applicable.

# Lucastes Avenue Open Space - Registration Number 233890

## Notes to the Accounts

### 4. Debtors and Prepayments

<b>Analysis of Debtors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	0	0
Accrued Income		
<b>Total</b>	<b>0</b>	<b>0</b>

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

### 5. Creditors and Accruals

<b>Analysis of Creditors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	0	0
Deferred Income		
<b>Total</b>	<b>0</b>	<b>0</b>

### 6. Reserves Policy

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

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

**West Common Public Walk and Pleasure Ground - Registration  
Number 305324  
Statement of Financial Activities for the year ended 31<sup>st</sup> March 2023**

	Unrestricted Funds £	Endowment Funds £	2022/23 £	2021/22 £
<b>Incoming Resources</b>				
Incoming Resources from Donors:	(939)	0	(939)	(996)
<b>Total incoming resources</b>	<b>(939)</b>	<b>0</b>	<b>(939)</b>	<b>(996)</b>
<b>Expenditure</b>				
Direct Charitable Expenditure:				
Maintenance	939	0	939	996
Audit Fee	0	0	0	0
<b>Total expenditure</b>	<b>939</b>	<b>0</b>	<b>939</b>	<b>996</b>
Transfer Between Funds			0	0
<b>Net (Incoming)/Outgoing Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b>				
Assets Revalued	0	0	0	0
<b>Net Movement in Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances Brought Forward</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>
<b>Fund Balances Carried Forward</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>

**West Common Public Walk and Pleasure Ground - Registration  
Number 305324  
Balance Sheet as at 31<sup>st</sup> March 2023**

	Notes	2022/23 £	2021/22 £
<b>Fixed Assets</b>			
Tangible Assets		1	1
<b>Total Fixed Assets</b>	3	1	1
<b>Current Assets</b>			
Debtors	4	0	0
Creditors prepayment (receipts in advance)	4	0	0
<b>Total Current Asset</b>		0	0
Short Term Creditors	5	0	0
<b>Net Current Assets/(Liabilities)</b>		0	0
<b>Total Assets Less Current Liabilities</b>		1	1
<b>Endowment Funds</b>		(1)	(1)
<b>Unrestricted Income Funds</b>		0	0
<b>Total Funds</b>		(1)	(1)

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

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

	Freehold Land & Buildings 2022/23 £	Freehold Land & Buildings 2021/22 £
<b>Asset Cost or Valuation</b>		
Balance brought forward	1	1
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	1	1
<b>Accumulated Depreciation</b>		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
<b>Net Book Value Brought forward</b>	1	1
<b>Net Book Value Carried forward</b>	1	1

- Depreciation is not applicable.

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

## 4. Debtors and Prepayment

<b>Analysis of Debtors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	0	0
Accrued Income		
<b>Total</b>	<b>0</b>	<b>0</b>

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

## 5. Creditors and Accruals

<b>Analysis of Creditors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	0	0
Deferred Income		
<b>Total</b>	<b>0</b>	<b>0</b>

## 6. Reserves Policy

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

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

**Brooklands Park - Registration Number – not yet registered**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2023**

	Unrestricted Funds £	Endowment Funds £	2022/23 £	2021/22 £
<b>Incoming Resources</b>				
Incoming Resources from Donors:	(8,367)	0	(8,367)	(7,745)
<b>Total incoming resources</b>	<b>(8,367)</b>	<b>0</b>	<b>(8,367)</b>	<b>(7,745)</b>
<b>Expenditure</b>				
Direct Charitable Expenditure:				
Maintenance	8,367	0	8,367	7,745
Audit Fee	0	0	0	0
<b>Total expenditure</b>	<b>8,367</b>	<b>0</b>	<b>8,367</b>	<b>7,745</b>
Transfer Between Funds			0	0
<b>Net (Incoming)/Outgoing Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b>				
Additions	0	0	0	0
<b>Net Movement in Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances Brought Forward</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>
<b>Fund Balances Carried Forward</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>



**Brooklands Park - Registration Number – not yet registered**  
**Balance Sheet as at 31<sup>st</sup> March 2023**

	Notes	2022/23 £	2021/22 £
<b>Fixed Assets</b>			
Tangible Assets		1	1
<b>Total Fixed Assets</b>	3	1	1
<b>Current Assets</b>			
Debtors	4	0	0
Creditors prepayment (receipts in advance)	4	0	0
<b>Total Current Asset</b>		0	0
Short Term Creditors	5	0	0
<b>Net Current Assets/(Liabilities)</b>		0	0
<b>Total Assets Less Current Liabilities</b>		1	1
<b>Endowment Funds</b>		(1)	(1)
<b>Unrestricted Income Funds</b>		0	0
<b>Total Funds</b>		(1)	(1)

**Brooklands Park - Registration Number- not yet registered**  
**Notes to the Accounts**

**1. Basis of Accounting**

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

**2. Endowment Funds**

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

**3. Details of Movements on Assets**

	Freehold Land & Buildings 2022/23 £	Freehold Land & Buildings 2021/22 £
<b>Asset Cost or Valuation</b>		
Balance brought forward	1	1
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	1	1
<b>Accumulated Depreciation</b>		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
<b>Net Book Value Brought forward</b>	<b>1</b>	<b>1</b>
<b>Net Book Value Carried forward</b>	<b>1</b>	<b>1</b>

- Depreciation is not applicable.

**Brooklands Park - Registration Number – not yet registered**  
**Notes to the Accounts**

**4. Debtors and Prepayments**

<b>Analysis of Debtors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	0	0
Accrued Income		
<b>Total</b>	<b>0</b>	<b>0</b>

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

**5. Creditors and Accruals**

<b>Analysis of Creditors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	0	0
Deferred Income		
<b>Total</b>	<b>0</b>	<b>0</b>

**6. Reserves Policy**

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

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

**John Pears Recreation Ground - Registration Number** not yet registered  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2023**

	Unrestricted Funds £	Endowment Funds £	2022/23 £	2021/22 £
<b>Incoming Resources</b>				
Incoming Resources from Donors (MSDC)	(11,235)	0	(11,235)	(12,529)
Income from Charitable Trading	(4,645)	0	(4,645)	(2,360)
<b>Total incoming resources</b>	<b>(15,880)</b>	<b>0</b>	<b>(15,880)</b>	<b>(14,889)</b>
Less cost of generating funds	0	0	0	0
<b>Net incoming resources available for charitable application</b>	<b>(15,880)</b>	<b>0</b>	<b>(15,880)</b>	<b>(14,889)</b>
<b>Expenditure</b>				
Charitable Expenditure:				
Maintenance	12,987		12,987	14,373
Utilities	1,643		1,643	(568)
Management and Administration:				
Agency Management Fees	1,155		1,155	994
Audit Fees	95		95	90
Depreciation charge for year		21,161	21,161	21,161
Provision for Bad Debt			0	0
<b>Total expenditure</b>	<b>15,880</b>	<b>21,161</b>	<b>37,041</b>	<b>36,050</b>
Transfer Between Funds	0	0	0	0
<b>Net (Incoming)/Outgoing Resources</b>	<b>0</b>	<b>21,161</b>	<b>21,161</b>	<b>21,161</b>
<b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b>				
Assets Revalued	0		0	0
Write Back of Depreciation on Revaluation	0		0	0
Addition	0		0	0
<b>Net Movement in Funds</b>	<b>0</b>	<b>21,161</b>	<b>21,161</b>	<b>21,161</b>
<b>Fund Balances Brought Forward</b>	<b>0</b>	<b>(641,235)</b>	<b>(641,235)</b>	<b>(662,396)</b>
<b>Fund Balances Carried Forward</b>	<b>0</b>	<b>(620,074)</b>	<b>(620,074)</b>	<b>(641,235)</b>

**John Pears Recreation Ground - Registration Number** not yet registered  
**Balance Sheet as at 31<sup>st</sup> March 2023**

	Notes	2022/23 £	2021/22 £
<b>Fixed Assets</b>			
Tangible Assets		<b>620,074</b>	641,235
<b>Total Fixed Assets</b>	3	<b>620,074</b>	<b>641,235</b>
<b>Current Assets</b>			
Debtors	4	<b>0</b>	0
Creditors Prepayment (receipts in advance)	5	<b>489</b>	471
<b>Total Current Asset</b>		<b>489</b>	471
Short Term Creditors	5	<b>(489)</b>	(471)
<b>Net Current Assets/(Liabilities)</b>		<b>0</b>	0
<b>Total Assets Less Current Liabilities</b>		<b>620,074</b>	<b>641,235</b>
<b>Endowment Funds</b>		<b>(620,074)</b>	(641,235)
<b>Unrestricted Income Funds</b>		<b>0</b>	0
<b>Total Funds</b>		<b>(620,074)</b>	<b>(641,235)</b>

**John Pears Recreation Ground - Registration Number** not yet registered  
**Notes to the Accounts**

**1. Basis of Accounting**

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

**2. Endowment**

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

**3. Details of Movements on Assets**

	Freehold Land & Buildings 2022/23 £	Freehold Land & Buildings 2021/22 £
<b>Asset Cost or Valuation</b>		
Balance brought forward	<b>677,287</b>	677,287
Additions		
Revaluations		
Disposals	<b>0</b>	0
Balance carried forward	<b>677,287</b>	677,287
<b>Accumulated Depreciation</b>		
Balance brought forward	<b>(36,052)</b>	(14,891)
Disposals	<b>0</b>	0
Revaluation	<b>0</b>	0
Charge for year	<b>(21,161)</b>	(21,161)
Balance carried forward	<b>(57,213)</b>	(36,052)
<b>Net Book Value Brought forward</b>	<b>641,235</b>	662,396
<b>Net Book Value Carried forward</b>	<b>620,074</b>	641,235

- Depreciation basis is straight line for Buildings
- Depreciation rate is 49 years for the Pavilion and 3 years for the Playground Equipment.
- The asset revaluation as at 1<sup>st</sup> April 2020 which was carried out by Wilks Head Eve LLP.

**John Pears Recreation Ground - Registration Number** not yet registered  
**Notes to the Accounts**

**4. Debtors and Prepayments**

<b>Analysis of Debtors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	489	471
Accrued Income		
<b>Total</b>	<b>489</b>	471

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

**5. Creditors and Accruals**

<b>Analysis of Creditors</b>	Amounts falling due within one year 2022/23 £	Amounts falling due within one year 2021/22 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(489)	(471)
Deferred Income		
<b>Total</b>	<b>(489)</b>	(471)

**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, West Common Public Walk and Pleasure Ground, Brooklands Park and John Pears Recreation Ground.

On accounts for the year ended 31<sup>st</sup> March 2023

Set out on pages 2 – 37.

## Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- To state whether particular matters have come to my attention.

## Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;
- or

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

**Alan Peach CPFA**  
**Larkspur**  
**Berry Lane**  
**Littlehampton**  
**BN17 5HD**

**August 2023**