

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 31st March 2023

	Unrestricted Funds	Restricted Income Funds	Endowment Funds	2022/23	2021/22
	£	£	£	£	£
Incoming Resources					
Incoming Resources from Donors (MSDC)				0	0
Income from Charitable Trading	(8,805)	(125,568)		(134,373)	(128,128)
Total incoming resources	(8,805)	(125,568)	0	(134,373)	(128,128)
Less cost of generating funds	0	0	0	0	0
Net incoming resources available for charitable application	(8,805)	(125,568)	0	(134,373)	(128,128)
Expenditure					
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)
Total expenditure	62,875	0	19,854	82,729	96,928
Transfer Between Funds	(54,070)	54,070	0	0	0
Net (Incoming)/Outgoing Resources	0	(71,498)	19,854	(51,644)	(31,200)
Unrealised (Gains)/Losses on Tangible Fixed Assets:					
Assets Revalued			(340,441)	(340,441)	0
Write Back of Depreciation on Revaluation				0	0
Additions				0	0
Net Movement in Funds	0	(71,498)	(320,587)	(392,085)	(31,200)
Fund Balances Brought Forward	0	(272,408)	(2,605,199)	(2,877,607)	(2,846,407)
Fund Balances Carried Forward	0	(343,906)	(2,925,786)	(3,269,692)	(2,877,607)

Beech Hurst Gardens - Registration Number 305202
Balance Sheet as at 31st March 2023

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

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 £
Asset Cost or Valuation		
Balance brought forward	2,762,594	2,762,594
Additions	0	0
Revaluations		
Disposals	0	0
Balance carried forward	2,762,594	2,762,594
Accumulated Depreciation		
Balance brought forward	(157,395)	(135,134)
Disposals	0	0
Revaluation	340,441	
Charge for year	(19,854)	(22,261)
Balance carried forward	163,192	(157,395)
Net Book Value Brought forward	2,605,199	2,627,460
Net Book Value Carried forward	2,925,786	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

Analysis of Debtors	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		
Total	345,081	224,171

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

5. Creditors and Accruals

Analysis of Creditors	Amounts falling due within one year 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		
Total	(1,175)	(5,224)

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 2023

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

Ashurst Wood Recreation Ground - Registration Number 305162
Balance Sheet as at 31st March 2023

	Notes	2022/23 £	2021/22 £
Fixed Assets			
Tangible Assets		280,009	280,554
Total Fixed Assets	3	280,009	280,554
Current Assets			
Debtors	4	0	0
Creditors Prepayments (receipts in advance)	5	251	0
Total Current Asset		251	0
Short Term Creditors	5	(251)	0
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		280,009	280,554
Endowment Funds		(280,009)	(280,554)
Unrestricted Income Funds		0	0
Total Funds		(280,009)	(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 £
Asset Cost or Valuation		
Balance brought forward	287,793	147,767
Additions		140,026
Revaluations		
Disposals		
Balance carried forward	287,793	287,793
Accumulated Depreciation		
Balance brought forward	(7,239)	(6,694)
Disposals		
Revaluation		
Charge for year	(545)	(545)
Balance carried forward	(7,784)	(7,239)
Net Book Value Brought forward	280,554	141,073
Net Book Value Carried forward	280,009	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

Analysis of Debtors	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		
Total	251	0

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

5. Creditors and Accruals

Analysis of Creditors	Amounts falling due within one year 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		
Total	(251)	0

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 2023

	Unrestricted Funds £	Endowment Funds £	2022/23 £	2021/22 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	(28,536)	0	(28,536)	(43,787)
Income from Charitable Trading	(5,186)	0	(5,186)	(4,078)
Total incoming resources	(33,722)	0	(33,722)	(47,865)
Less cost of generating funds	0	0	0	0
Net incoming resources available for charitable application	(33,722)	0	(33,722)	(47,865)
Expenditure				
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)
Total expenditure	33,722	860	34,582	48,725
Transfer Between Funds	0	0	0	0
Net (Incoming)/Outgoing Resources	0	860	860	860
Unrealised (Gains)/Losses on Tangible Fixed Assets:				
Assets Revalued	0	0	0	0
Write Back of Depreciation on Revaluation	0	0	0	0
Addition	0	0	0	0
Net Movement in Funds	0	860	860	860
Fund Balances Brought Forward	0	(161,262)	(161,262)	(162,122)
Fund Balances Carried Forward	0	(160,402)	(160,402)	(161,262)

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

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

**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 £
Asset Cost or Valuation		
Balance brought forward	206,778	206,778
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	206,778	206,778
Accumulated Depreciation		
Balance brought forward	(45,516)	(44,656)
Disposals	0	0
Revaluation	0	0
Charge for year	(860)	(860)
Balance carried forward	(46,376)	(45,516)
Net Book Value Brought forward	161,262	162,122
Net Book Value Carried forward	160,402	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 1st 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

Analysis of Debtors	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		
Total	516	0

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

5. Creditors and Accruals

Analysis of Creditors	Amounts falling due within one year 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		
Total	(516)	0

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 2023

	Unrestricted Funds £	Endowment Funds £	2022/23 £	2021/22 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	(53,640)	0	(53,640)	(33,863)
Income from Charitable Trading	(2,588)	0	(2,588)	(8,721)
Total incoming resources	(56,228)	0	(56,228)	(42,584)
Cost of generating funds	0	0	0	0
Net incoming resources available for charitable application	(56,228)	0	(56,228)	(42,584)
Expenditure				
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)
Total expenditure	56,228	4,701	60,929	47,285
Transfer Between Funds	0	0	0	0
Net (Incoming)/Outgoing Resources	0	4,701	4,701	4,701
Unrealised (Gains)/Losses on Tangible Fixed Assets:				
Assets Revalued	0		0	0
Write back of depreciation on revaluation	0	0	0	0
Additions	0		0	0
Net Movement in Funds	0	4,701	4,701	4,701
Fund Balances Brought Forward	0	(381,502)	(381,502)	(386,203)
Fund Balances Carried Forward	0	(376,801)	(376,801)	(381,502)

St John's Park - Registration Number 305189
Balance Sheet as at 31st March 2023

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

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 £
Asset Cost or Valuation		
Balance brought forward	433,563	433,563
Additions		
Revaluations		
Disposals	0	0
Balance carried forward	433,563	433,563
Accumulated Depreciation		
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)
Net Book Value Brought forward	381,502	386,203
Net Book Value Carried forward	376,801	381,502

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 48 years for the Pavilion.
- The asset revaluation for 1st 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

Analysis of Debtors	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		
Total	1,584	0

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

5. Creditors and Accruals

Analysis of Creditors	Amounts falling due within one year 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		
Total	(1,584)	0

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 2023

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

Fairfield Road Recreation Ground - Registration Number 305187
Balance Sheet as at 31st March 2023

	Notes	2022/23 £	2021/22 £
Fixed Assets			
Tangible Assets		264,958	229,192
Total Fixed Assets	3	264,958	229,192
Current Assets			
Debtors	4	0	0
Creditors Prepayment (receipts in advance)	4	115	0
Total Current Asset		115	0
Short Term Creditors	5	(115)	0
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		264,958	229,192
Endowment Funds		(264,958)	(229,192)
Unrestricted Income Funds		0	0
Total Funds		(264,958)	(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 £
Asset Cost or Valuation		
Balance brought forward	236,100	236,100
Additions		
Revaluations	37,608	
Disposals		
Balance carried forward	<u>273,708</u>	<u>236,100</u>
Accumulated Depreciation		
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>
Net Book Value Brought forward	<u>229,192</u>	230,919
Net Book Value Carried forward	<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

Analysis of Debtors	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		
Total	115	0

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

5. Creditors and Accruals

Analysis of Creditors	Amounts falling due within one year 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		
Total	(115)	0

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 2023

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

Lucastes Avenue Open Space - Registration Number 233890
Balance Sheet as at 31st March 2023

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

Lucastes Avenue Open Space - Registration Number 233890

Notes to the Accounts

1. Basis of Accounting

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

2. Endowment

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

3. Details of Movements on Assets

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

- Depreciation is not applicable.

Lucastes Avenue Open Space - Registration Number 233890

Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	Amounts falling due within one year 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		
Total	0	0

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

5. Creditors and Accruals

Analysis of Creditors	Amounts falling due within one year 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		
Total	0	0

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 2023

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

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

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

West Common Public Walk and Pleasure Ground - Registration Number 305324

Notes to the Accounts

1. Basis of Accounting

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

2. Endowment Funds

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

3. Details of Movements on Assets

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

- Depreciation is not applicable.

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

4. Debtors and Prepayment

Analysis of Debtors	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		
Total	0	0

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

5. Creditors and Accruals

Analysis of Creditors	Amounts falling due within one year 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		
Total	0	0

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 31st March 2023

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

Brooklands Park - Registration Number – not yet registered
Balance Sheet as at 31st March 2023

	Notes	2022/23 £	2021/22 £
Fixed Assets			
Tangible Assets		1	1
Total Fixed Assets	3	1	1
Current Assets			
Debtors	4	0	0
Creditors prepayment (receipts in advance)	4	0	0
Total Current Asset		0	0
Short Term Creditors	5	0	0
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)

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 £
Asset Cost or Valuation		
Balance brought forward	1	1
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	1	1
Accumulated Depreciation		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
Net Book Value Brought forward	1	1
Net Book Value Carried forward	1	1

- Depreciation is not applicable.

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

4. Debtors and Prepayments

Analysis of Debtors	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		
Total	0	0

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

5. Creditors and Accruals

Analysis of Creditors	Amounts falling due within one year 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		
Total	0	0

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 31st March 2023

	Unrestricted Funds £	Endowment Funds £	2022/23 £	2021/22 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	(11,235)	0	(11,235)	(12,529)
Income from Charitable Trading	(4,645)	0	(4,645)	(2,360)
Total incoming resources	(15,880)	0	(15,880)	(14,889)
Less cost of generating funds	0	0	0	0
Net incoming resources available for charitable application	(15,880)	0	(15,880)	(14,889)
Expenditure				
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
Total expenditure	15,880	21,161	37,041	36,050
Transfer Between Funds	0	0	0	0
Net (Incoming)/Outgoing Resources	0	21,161	21,161	21,161
Unrealised (Gains)/Losses on Tangible Fixed Assets:				
Assets Revalued	0		0	0
Write Back of Depreciation on Revaluation	0		0	0
Addition	0		0	0
Net Movement in Funds	0	21,161	21,161	21,161
Fund Balances Brought Forward	0	(641,235)	(641,235)	(662,396)
Fund Balances Carried Forward	0	(620,074)	(620,074)	(641,235)

John Pears Recreation Ground - Registration Number not yet registered
Balance Sheet as at 31st March 2023

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

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 £
Asset Cost or Valuation		
Balance brought forward	677,287	677,287
Additions		
Revaluations		
Disposals	0	0
Balance carried forward	677,287	677,287
Accumulated Depreciation		
Balance brought forward	(36,052)	(14,891)
Disposals	0	0
Revaluation	0	0
Charge for year	(21,161)	(21,161)
Balance carried forward	(57,213)	(36,052)
Net Book Value Brought forward	641,235	662,396
Net Book Value Carried forward	620,074	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 1st 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

Analysis of Debtors	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		
Total	489	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

Analysis of Creditors	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		
Total	(489)	(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 31st 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