

HOATHLY HILL TRUST LIMITED
A COMPANY LIMITED BY GUARANTEE
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30th SEPTEMBER 2021

HOATHLY HILL TRUST LIMITED (Limited by Guarantee)
YEAR ENDED 30th SEPTEMBER 2021
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HOATHLY HILL TRUST LIMITED (Limited by Guarantee)
GENERAL INFORMATION

Directors:	Roy Church Andrew Davy
Company Number:	3072476
Registered Charity Number:	1053982
Registered Office:	Arc Hall Hoathly Hill West Hoathly East Grinstead West Sussex RH19 4SJ
Accountants:	Living Lightly Limited 95 Bridge Lanes Hebden Bridge Yorkshire HX7 6AT
Banks:	The Co-Operative Bank plc, PO BOX 250, Skelmersdale WN8 6WT

HOATHLY HILL TRUST LIMITED (Limited by Guarantee)
REPORT OF THE BOARD OF REPORT
YEAR ENDED 30th SEPTEMBER 2021

The Trustees, who are also directors for the purposes of company law, present their annual report together with the financial statements of Hoathly Hill Trust Ltd (the charity) for the year ended 30th Sept 2021. The Trustees confirm that the Annual report and financial statements of the charity comply with the Charities Act 2011 requirements, the Charities Financial Reporting Standard 102 and the Companies Act 2006.

1. REFERENCE AND ADMINISTRATION DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

The Hoathly Hill Trust

Registered Charity Number 1053982
Company number 3072476
Incorporated 26 June 1995

Registered Office

Arc Hall Hoathly Hill, West Hoathly, East Grinstead, West Sussex RH19 4SJ

Trustees/Directors and Officers Serving through the year

Roy Church – Treasurer, Director and Trustee
Andrew Davy – Director

Accountants and Advisors

Living Lightly Limited, 95 Bridge Lanes, Hebden Bridge, Yorkshire, HX7 6AT

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document (Memorandum of Association and Articles of Association) June 1995 (This was revised on 01 August 2019). Hoathly Hill Trust Limited is a private company limited by guarantee and not having a share capital dated 26 June 1995.

Trustees are generally recruited from the membership of the trust and more widely from Hoathly Hill Community and beyond. Names are put forward and if necessary, elections held. Regular Trustee meetings are held and we have an Annual General Meeting for members.

3. OBJECTIVES AND ACTIVITIES ALTERED SINCE AGM

The Trust's objects are:

- (a) the advancement of education
- (b) the relief of persons in need, sickness, hardship and distress.
- (c) to support ecologically sensitive approaches to land management and encourage biodynamic or organic ways of farming and gardening.

The Trust's assets are also used to run courses advancing education in agriculture, horticulture and the arts.

Main achievements of the trust during the twelve months to Sept 2021 and future developments

We have successfully continued with our leases for Arc Hall, Ashurst Field and the Forest Garden. We have been exploring the possibility of building affordable social housing on a corner of Ashurst Field.

HOATHLY HILL TRUST LIMITED
REPORT OF THE BOARD OF TRUSTEES (Continued)
YEAR ENDED 30th SEPTEMBER 2021

4. FINANCIAL REVIEW

The Statement of Financial Activities shows an overall Surplus of £9,108 (2020: deficit of £12,145). The unrestricted funds show a deficit of £10,279 (2020: surplus of £14,339) and the restricted funds show a surplus of £19,387 (2020: deficit of £2,195). Reserves at 30th Sept 2021 are £96,140 unrestricted (2020: £106,419) and £137,304 restricted (2020: £117,916).

5. PUBLIC BENEFIT STATEMENT

The Trustees have complied with their duty to have regard to s17 (5) of the 2011 Charities Act relating to the public benefit statement. The Trust's activities are spread across a number of projects and which we believe are providing a service that is to the public benefit, and in accordance with recently revised objectives.

The Sculpture Studio offers tuition in sculpture, stone and wood carving to the general public of all abilities. It is a unique studio place where people can freely explore, learn and also socialise and support each other.

The Land project facilitates the operation of a Community Supported Agriculture Scheme which is open to the wider community. Participation offers the public organically grown produce together with the opportunity to grow their own vegetables and fruit on an individual allotment.

Arc Hall is available for hire to the general public and currently is hired to several yoga groups, a sacra-cranial training course, therapy courses, a Permaculture course and other activities.

The Forest Garden Project runs a weekly mother and child group, which is a useful additional facility for parents in the local area together with other courses.

6. STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations. Company Law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period.

In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities Statement of Recommended Practice (SORP);
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the Trust will continue in operation.

HOATHLY HILL TRUST LIMITED
REPORT OF THE BOARD OF TRUSTEES (Continued)
YEAR ENDED 30th SEPTEMBER 2021

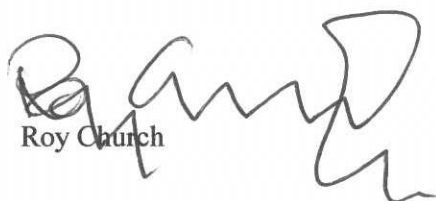
6. STATEMENT OF TRUSTEES RESPONSIBILITIES continued

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in the annual reports may differ from legislation in other jurisdictions.

Signed on 18th Apr 2022 on behalf of the trustees by

A handwritten signature in black ink, appearing to read 'Andrew Davy', with a long horizontal flourish extending to the right.

Andrew Davy

A handwritten signature in black ink, appearing to read 'Roy Church', with a large, stylized 'R' and a long horizontal flourish extending to the right.

Roy Church

HOATHLY HILL TRUST LIMITED (Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30th SEPTEMBER 2021

	Notes	Unrestricted Funds y/e Sept 2021 £	Restricted Funds y/e Sept 2021 £	Total y/e Sept 2021 £	Total y/e Sept 2020 £
INCOME AND EXPENDITURE					
Incoming resources					
Subscriptions		155	-	155	155
Donations and gifts		2,400	150	2,550	300
Rents and Wayleaves		7,880	-	7,880	11,074
Grant Income		-	10,000	10,000	10,000
Bequest to Elderly fund		-	18,281	18,281	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total incoming resources		<u>10,435</u>	<u>28,431</u>	<u>38,866</u>	<u>21,529</u>
Resources expended					
Direct charitable expenditure	2	16,625	-	16,625	4,516
Grant Awards	2	-	2,137	2,137	65
Management and administration	3	2,610	-	2,610	2,718
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total resources expended		<u>19,235</u>	<u>2,137</u>	<u>21,372</u>	<u>7,299</u>
Funds Transfers					
Internal Interest paid from General Funds		(2,280)	2,280	-	-
Internal Contribution to General Funds		500	(500)	-	-
Internal Rent Paid to General Funds		1,400	(1,400)	-	-
Funds transfers and closures		<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,086)</u>
		(380)	380		
Net (Outgoing)/Incoming Resources for the year		(9,180)	26,674	17,494	12,145
Balances brought forward 1st Oct 2020		<u>106,419</u>	<u>117,916</u>	<u>224,335</u>	<u>212,191</u>
Balances carried forward 30th Sept 2021		<u>97,239</u>	<u>144,590</u>	<u>241,829</u>	<u>224,335</u>

The Statement of Financial Activities includes all Gains and Losses recognised in the year. All incoming resources and all resources expended are in the current year.

The notes on pages 9 to 12 form part of these financial statements

HOATHLY HILL TRUST LIMITED (Limited by Guarantee)
BALANCE SHEET
AT 30th SEPTEMBER 2021

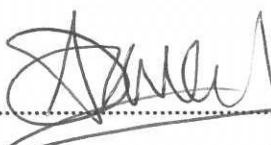
	Note	y/e Sept 2021		y/e Sept 2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		204,319		204,689
			<u>204,319</u>		<u>204,689</u>
CURRENT ASSETS					
Debtors			461		421
Cash at bank and in hand	5		<u>37,921</u>		<u>30,329</u>
CURRENT LIABILITIES					
Creditors: Amounts falling					
Due within one year	6		<u>872</u>		<u>11,104</u>
Net current assets			<u>37,510</u>		<u>19,225</u>
NET ASSETS			<u>241,829</u>		<u>224,335</u>
Represented by:					
Unrestricted funds	7		96,140		106,419
Restricted Funds	7		<u>137,304</u>		<u>117,916</u>
TOTAL RESERVES	8		<u>241,829</u>		<u>224,335</u>

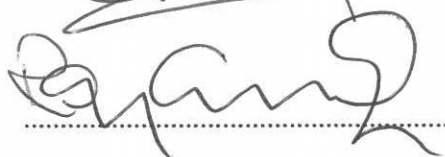
The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by Companies Act 2006 and are for circulation to the members of the Trust.

Approved by the Board of Trustees on 18th Apr 2022

And signed on their behalf by: -


..... Andrew Davy


..... Roy Church

HOATHLY HILL TRUST LIMITED (Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2021

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Section 1a of Financial Reporting Standard 102, the financial reporting standard applicable in the UK and Republic of Ireland, and the Statement of Recommended Practice – “Accounting and Reporting for Charities: revised 2015” - Charities SORP 2015 (FRS102) and the Companies Act 2006. The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Grants

Grants are of a revenue nature and are credited to income in the period to which they relate.

Other income

All other income is credited in the period to which it relates.

Expenditure

All expenditure is credited in the period to which it relates.

Intangible fixed assets

The Trust has rented out the land associated with the Rural Payment Scheme. Therefore, it will no longer benefit from income from scheme. It is not expected that the Trust will regain land usage within the five years remaining for this scheme. Therefore the intangible asset is deemed to be impaired and amortised off at its remaining net book value this year.

Tangible fixed assets

Tangible fixed assets are stated at cost. Assets below the value of £500 are not capitalised. Depreciation is provided on tangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected life as follows:

Leaseholds	Nil
Improvements to leasehold	4% straight line
Fixtures and fittings	10% straight line.

Investment in subsidiaries

Investments are held at cost less any provision for impairment.

Funds

The charity has restricted and unrestricted funds.

HOATHLY HILL TRUST LIMITED (Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30th SEPTEMBER 2021

2. DIRECT CHARITABLE EXPENDITURE AND GRANTS

	y/e Sept 2021 Unrestricted	y/e Sept 2021 Restricted	y/e Sept 2021 Total	y/e Sept 2020 Total
	£	£	£	£
Property running and cleaning costs	-	-	-	278
Depreciation and amortisation	369	-	369	1,366
Repairs and renewals	14,102	-	14,102	348
Insurance & Sculpture Studio	750	-	750	764
Advertising and Promotion	34	-	34	-
Land expenditure	1,355	-	1,355	1,759
Discounts and other	15	-	15	-
 Sculpture Studio	-	1,500	1,500	-
Other Grants	-	637	637	-
	<u>16,625</u>	<u>2,137</u>	<u>18,762</u>	<u>4,516</u>

3. MANAGEMENT AND ADMINISTRATION

	y/e Sept 2021 £	y/e Sept 2020 £
Bookkeeper costs	738	846
Accountancy	1,872	1,872
	<u>2,610</u>	<u>2,718</u>
(Deficit)/Surplus on ordinary activities	<u>17,494</u>	<u>12,145</u>
The deficit on ordinary activities is stated after charging:		
Amortisation	-	997
Depreciation	369	369
And after crediting:		
Interest receivable	-	-
Rent received (Arc Hall and Ashurst Field)	7,880	11,074

Trustees' remuneration and reimbursed expenses

No trustees' remuneration has been paid during the year. Expenses are mentioned below under 'related transactions'.

Taxation

No liability to taxation arises as the company is exempt from taxation under the Income and Corporation Taxes Act on the grounds that it is a registered charity.

HOATHLY HILL TRUST LIMITED (Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30th SEPTEMBER 2021

4. TANGIBLE FIXED ASSETS

	Leaseholds	Property Improve- ments	Eqmt, Fixtures & Fittings	Total
Cost	£	£	£	£
As at 1 Oct 2020 and 30th Sept 2021	<u>210,175</u>	<u>24,800</u>	<u>7,399</u>	<u>242,374</u>
Depreciation				
As at 1 Oct 2020	10,885	19,401	7,399	37,685
Charge for year	<u>0</u>	<u>369</u>	<u>0</u>	<u>369</u>
As at 30 Sept 2021	<u>10,885</u>	<u>19,807</u>	<u>7,399</u>	<u>38,091</u>
Net Book Value at 1 Oct 2020	<u>199,290</u>	<u>5,399</u>	<u>0</u>	<u>204,689</u>
Net Book Value at 30th Sept 2021	<u>199,290</u>	<u>5,030</u>	<u>0</u>	<u>204,320</u>

5. CASH

	y/e Sept 2021 £	y/e Sept 2020 £
General Fund bank	37,922	30,330
	<u>37,922</u>	<u>30,329</u>

6. CREDITORS: AMOUNTS FALLING DUE - WITHIN ONE YEAR

	y/e Sept 2021 £	y/e Sept 2020 £
Trade Creditors	-	156
Deferred Income	-	10,000
Festival Funds	<u>872</u>	<u>948</u>
	<u>872</u>	<u>11,104</u>

During the year £72 (ly £0) was paid from the Festival Funds

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS ASSETS SPREADSHEET BY FUND

	Fixed Assets	Direct Cash & Drs	Ascribed Cash	Other loans	Creditors	Total
Unrestricted funds	176,690	38,382	(3,594)	(114,002)	872	96,603
Restricted funds	<u>27,630</u>	<u>-</u>	<u>3,594</u>	<u>114,002</u>	<u>-</u>	<u>145,226</u>
	<u>204,319</u>	<u>38,382</u>	<u>-</u>	<u>-</u>	<u>872</u>	<u>241,830</u>

HOATHLY HILL TRUST LIMITED (Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30th SEPTEMBER 2021

8. STATEMENT OF FUNDS

Internal interest charges of £2,280 (ly £1,606) have been made this year on the general fund to compensate the Elderly fund for the funding that this provided to the funding of the Arc Hall. Internal Contribution charges of £500 (ly £500) have been made from the Elderly fund to the General Fund. Rent of £1,400 (ly £nil) was transferred from the Sculpture Studio fund to the General Fund.

	Brought Forward	Incoming resources	Resources expended	Funds transfers	Funds closures	Carry forward
Unrestricted funds						
General/Unrestricted total	<u>106,419</u>	<u>10,435</u>	<u>(19,235)</u>	<u>(380)</u>	<u>-</u>	<u>97,241</u>
Restricted funds						
Elderly	94,799	18,281	-	1,780	-	114,860
Sculpture Studio	23,117	10,150	(2,137)	(1,400)	-	29,729
Restricted total	<u>117,916</u>	<u>28,431</u>	<u>(2,137)</u>	<u>380</u>	<u>-</u>	<u>144,589</u>
Grand Total	<u>224,335</u>	<u>38,866</u>	<u>(21,372)</u>	<u>-</u>	<u>-</u>	<u>241,830</u>

9. RELATED PARTY TRANSACTIONS

The company was under the control of the board of trustees throughout the current and previous year. Small payments have been made to the directors for stationery expenses which have been repaid at cost. No other payments were made to the directors.

10. FUNDS INFORMATION

General fund

Purpose of the fund is to receive incoming revenue and to pay any general expenditure incurred by the trust. The fund is unrestricted.

Income The collection of membership subscriptions, gifts and donations, payments from the West Paddock, for the recycling of green waste and allotments, and rental from Arc Hall.

Expenditure Payments for the insurance, legal fees, Companies House fees, service charge to lessor, the land, the fabric of the Arc Hall not converted by the tenant and other general expenditure to cover the running costs of the trust.

Elderly

The main purpose of this restricted fund is to support in whatever form that might take any elderly person in need of assistance.

Income An £18,281 bequest was received to the Elderly fund this year (ly (£nil)). The only ongoing source of income currently is interest on loan made by Elderly fund to General to finance the Arc Hall.

Expenditure Payments for grants made only.

Sculpture Studio

The studio operation has separate finances and equipment. The fund is restricted to the original cost of the leasehold land when bought for the property occupied by the studio.

HOATHLY HILL TRUST LIMITED (Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30th SEPTEMBER 2021

Independent examiner's report to the Trustees of Hoathly Hill Trust Limited

I report on the accounts of the company for the year ended 30th Sept 2021, which are set out on pages 5 to 12.

This report is made solely to the charity's Trustees as a body in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiners Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) but that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity and company law (Part 16 Companies Act 2006) and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of 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 financial statements 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 31 of the Act; and
 - to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Financial Reporting Standard 102a 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.



M R Hill ACMA
Independent Examiner
For and on behalf of Living Lightly Ltd

18th Apr 2022