

---

## Document Details:

<b>Filename:</b>	PH891-Limited company accounts amended 2021.pdf
<b>Client of:</b>	Price Green & Co

---

## Signature Details

<b>Name:</b>	Bob Kenhard
<b>Email:</b>	bob.kenhard@btinternet.com
<b>Date &amp; Time:</b>	28/10/2021 12:01:58 (BST)
<b>IP Address:</b>	86.170.238.87
<b>Signing Statement:</b>	Hassocks Community Organisation agrees and approves the contents of this document.

---

## Digital Certificate

The approved PDF file has been digitally certified. Please check the Digital Certificate information in your PDF viewer to verify the Digital Certificate authenticity and the PDF has not been tampered with.

<b>On behalf of:</b>	Price Green & Co
<b>PDF digital certificate:</b>	IRIS Software Group Limited
<b>Digital certificate issued by:</b>	GlobalSign

Please keep a copy of this document for your records. is powered by IRIS OpenSpace.

**Report of the Directors and**  
**Unaudited Financial Statements for the Year Ended 31 March 2021**  
**for**  
**Hassocks Community Organisation**

**Contents of the Financial Statements  
for the Year Ended 31 March 2021**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Report of the Directors</b>	<b>2</b>
<b>Income Statement</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5</b>
<b>Report of the Accountants</b>	<b>8</b>
<b>Detailed Income and Expenditure Account</b>	<b>9</b>

**Hassocks Community Organisation**

**Company Information  
for the Year Ended 31 March 2021**

**DIRECTORS:**

Dr C E Wilsdon  
Mrs C Cassidy  
Mr J M Wakeham  
MS E Woodhurst-Trueman  
Mr J Soper  
Professor F Maillardet  
Mr R Kenhard

**REGISTERED OFFICE:**

Lynnem House  
1 Victoria Way  
Burgess Hill  
West Sussex  
RH15 9NF

**REGISTERED NUMBER:**

07128053 (England and Wales)

**ACCOUNTANTS:**

Price Green & Co  
Lynnem House  
1 Victoria Way  
Burgess Hill  
West Sussex  
RH15 9NF

## **Hassocks Community Organisation**

### **Report of the Directors for the Year Ended 31 March 2021**

The directors present their report with the financial statements of the company for the year ended 31 March 2021.

#### **PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of supporting the health and welfare of the community in Hassocks, West Sussex and in particular to disseminate information to residents and support local traders during the worst stages of the pandemic by providing and signposting safe means of shopping, exercise and entertainment.

#### **REVIEW OF BUSINESS**

Some of the projects have been unable to operate at points due to government restrictions demanded by the pandemic. Those that were permitted to do so have provided valuable services to residents, including the Hassocks Village Market, the Green Groups, the Natural Flood Management group, and Hassocks Community Cycle Hire which operates as a social enterprise, and which has received a substantial government grant. Two new projects have come on board - Hassocks Youth Projects, focused on providing positive activities for young residents, and Light Up Hassocks, a community event celebrating Christmas, providing local shopping opportunities, and music and recreation for people of all ages. Despite the challenges of the pandemic all the company's activities continue, and the directors are looking forward to an exciting and fulfilling year ahead.

#### **DIRECTORS**

The directors shown below have held office during the whole of the period from 1 April 2020 to the date of this report.

Dr C E Wilsdon  
Mrs C Cassidy  
Mr J M Wakeham  
MS E Woodhurst-Trueman  
Mr J Soper  
Professor F Maillardet  
Mr R Kenhard

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

#### **ON BEHALF OF THE BOARD:**

.....  
Mr J M Wakeham - Director

Date: .....

**Hassocks Community Organisation****Income Statement  
for the Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
<b>TURNOVER</b>		<b>29,202</b>	10,803
Cost of sales		<u>4,653</u>	<u>3,507</u>
<b>GROSS SURPLUS</b>		<b>24,549</b>	7,296
Administrative expenses		<u>9,527</u>	<u>12,429</u>
		<b>15,022</b>	(5,133)
Other operating income		<u>3,003</u>	<u>3,980</u>
<b>OPERATING SURPLUS/(DEFICIT) and SURPLUS/(DEFICIT) BEFORE TAXATION</b>		<b>18,025</b>	(1,153)
Tax on surplus/(deficit)		<u>-</u>	<u>-</u>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		<u><b>18,025</b></u>	<u><b>(1,153)</b></u>

The notes form part of these financial statements

**Balance Sheet  
31 March 2021**

	Notes	31.3.21 £	£	31.3.20 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		<b>1,573</b>		2,098
<b>CURRENT ASSETS</b>					
Stocks		<b>1,915</b>		1,735	
Debtors	6	<b>709</b>		1,156	
Cash at bank and in hand		<b>36,783</b>		18,360	
		<b>39,407</b>		21,251	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<b>1,092</b>		1,486	
<b>NET CURRENT ASSETS</b>			<b>38,315</b>		19,765
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>39,888</b>		21,863
<b>RESERVES</b>					
Income and expenditure account	8		<b>39,888</b>		21,863
			<b>39,888</b>		21,863

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on ..... and were signed on its behalf by:

.....  
Mr J M Wakeham - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. STATUTORY INFORMATION**

Hassocks Community Organisation is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

**Government grants**

During the year, the company received £988 under the Coronavirus job Retention Scheme.

During the year, the company received £20,000 under the Coronavirus Small Business Grant Fund.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.



## Hassocks Community Organisation

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2020 - 3).

#### 4. OPERATING SURPLUS/(DEFICIT)

The operating surplus (2020 - operating deficit) is stated after charging:

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	<u>525</u>	<u>699</u>

#### 5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	<u>11,450</u>
<b>DEPRECIATION</b>	
At 1 April 2020	9,352
Charge for year	<u>525</u>
At 31 March 2021	<u>9,877</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>1,573</u>
At 31 March 2020	<u>2,098</u>

#### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other debtors	<u>709</u>	<u>1,156</u>

#### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	30	30
Taxation and social security	-	99
Other creditors	<u>1,062</u>	<u>1,357</u>
	<u>1,092</u>	<u>1,486</u>

## Hassocks Community Organisation

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 8. RESERVES

	Income and expenditure account £
At 1 April 2020	21,863
Surplus for the year	18,025
	<hr/>
At 31 March 2021	39,888
	<hr/>

#### 9. RELATED PARTY DISCLOSURES

Mr J M Wakeham was the company's managing director throughout the current year.

#### 10. GOING CONCERN

The Covid-19 pandemic has created business uncertainty, but the directors are confident that the company's finances are sufficiently robust, and believe that they will be able to continue trading without material difficulties. As such, they believe that preparing the accounts on a going concern basis is appropriate.

#### 11. INSURANCE EXPENDITURE

The insurance cost in these accounts is allocated across Business Streams.

**Hassocks Community Organisation**

**Report of the Accountants to the Directors of  
Hassocks Community Organisation**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2021 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Price Green & Co  
Lynnem House  
1 Victoria Way  
Burgess Hill  
West Sussex  
RH15 9NF

Date: .....

# Hassocks Community Organisation

## Detailed Income and Expenditure Account for the Year Ended 31 March 2021

	31.3.21		31.3.20	
	£	£	£	£
<b>Turnover</b>				
Cycle hire & repairs	6,383		5,767	
Government Grants	20,988		-	
Village Market	1,831		1,893	
Star Cinema	-		3,143	
	<u>          </u>	29,202	<u>          </u>	10,803
<b>Cost of sales</b>				
Opening stock	1,735		1,863	
Purchases	1,009		746	
Wages	3,824		2,633	
	<u>          </u>		<u>          </u>	
	6,568		5,242	
Closing stock	(1,915)		(1,735)	
	<u>          </u>	4,653	<u>          </u>	3,507
<b>GROSS SURPLUS</b>		24,549		7,296
<b>Other income</b>				
Cinema screen hire	-		540	
Green Group	200		400	
May Day Event	-		1,166	
Central administration	2,803		1,874	
	<u>          </u>	3,003	<u>          </u>	3,980
		27,552		11,276
<b>Expenditure</b>				
Rent & rates	16		35	
Insurance	-		84	
Village market	2,382		2,181	
Star cinema	77		2,359	
Bike n fun	-		24	
Millennium Clock	263		256	
May Day Event	-		725	
Hassocks Cycle Hire	604		482	
Green Group	1,264		1,104	
Administration postage & stationery	1,088		1,248	
Advertising	278		473	
Natural flood management group	-		800	
Repairs and renewals	80		46	
Sundry expenses	138		-	
Accountancy	1,482		1,362	
Donations	890		500	
	<u>          </u>	8,562	<u>          </u>	11,679
		18,990		(403)
<b>Finance costs</b>				
Credit card - cycle hire		441		351
		<u>          </u>		<u>          </u>
Carried forward		18,549		(754)

This page does not form part of the statutory financial statements

**Hassocks Community Organisation****Detailed Income and Expenditure Account  
for the Year Ended 31 March 2021**

	31.3.21		31.3.20
	£	£	£
Brought forward		<b>18,549</b>	(754)
<b>Depreciation</b>			
Fixtures and fittings		<b>524</b>	699
		<b>18,025</b>	(1,453)
<b>Profit on disposal of fixed assets</b>			
Fixtures and fittings		-	300
<b>NET SURPLUS/(DEFICIT)</b>		<b>18,025</b>	(1,153)

**Unaudited Financial Statements for the Year Ended 31 March 2021**

**for**

**Hassocks Community Organisation**

**Contents of the Financial Statements  
for the Year Ended 31 March 2021**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**Hassocks Community Organisation**

**Company Information  
for the Year Ended 31 March 2021**

**DIRECTORS:**

Dr C E Wilsdon  
Mrs C Cassidy  
Mr J M Wakeham  
MS E Woodhurst-Trueman  
Mr J Soper  
Professor F Maillardet  
Mr R Kenhard

**REGISTERED OFFICE:**

Lynnem House  
1 Victoria Way  
Burgess Hill  
West Sussex  
RH15 9NF

**REGISTERED NUMBER:**

07128053 (England and Wales)

**ACCOUNTANTS:**

Price Green & Co  
Lynnem House  
1 Victoria Way  
Burgess Hill  
West Sussex  
RH15 9NF



**Balance Sheet**  
**31 March 2021**

	Notes	31.3.21 £	£	31.3.20 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>1,573</b>		2,098
<b>CURRENT ASSETS</b>					
Stocks		<b>1,915</b>		1,735	
Debtors	5	<b>709</b>		1,156	
Cash at bank and in hand		<b>36,783</b>		18,360	
		<b>39,407</b>		21,251	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<b>1,092</b>		1,486	
<b>NET CURRENT ASSETS</b>			<b>38,315</b>		19,765
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>39,888</b>		21,863
<b>RESERVES</b>					
Income and expenditure account	7		<b>39,888</b>		21,863
			<b>39,888</b>		21,863

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on ..... and were signed on its behalf by:

.....  
Mr J M Wakeham - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. STATUTORY INFORMATION**

Hassocks Community Organisation is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

**Government grants**

During the year, the company received £988 under the Coronavirus job Retention Scheme.

During the year, the company received £20,000 under the Coronavirus Small Business Grant Fund.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2020 - 3).

# Hassocks Community Organisation

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2020	
and 31 March 2021	<u>11,450</u>
<b>DEPRECIATION</b>	
At 1 April 2020	9,352
Charge for year	<u>525</u>
At 31 March 2021	<u>9,877</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>1,573</u>
At 31 March 2020	<u>2,098</u>

### 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other debtors	<u>709</u>	<u>1,156</u>

### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	30	30
Taxation and social security	-	99
Other creditors	<u>1,062</u>	<u>1,357</u>
	<u>1,092</u>	<u>1,486</u>

### 7. RESERVES

	Income and expenditure account £
At 1 April 2020	21,863
Surplus for the year	<u>18,025</u>
At 31 March 2021	<u>39,888</u>

### 8. RELATED PARTY DISCLOSURES

Mr J M Wakeham was the company's managing director throughout the current year.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**9. GOING CONCERN**

The Covid-19 pandemic has created business uncertainty, but the directors are confident that the company's finances are sufficiently robust, and believe that they will be able to continue trading without material difficulties. As such, they believe that preparing the accounts on a going concern basis is appropriate.

**10. INSURANCE EXPENDITURE**

The insurance cost in these accounts is allocated across Business Streams.



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Hassocks Community Organisation

On accounts for the year  
ended

31<sup>st</sup> March 2021

Charity no  
(if any)

1183097

Set out on pages

(remember to include the page numbers of additional sheets)

Responsibilities and  
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

[The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

06-12-21

Name:

CHARLOTTE BLYTHE

Relevant professional  
qualification(s) or body

ASSOCIATION OF ACCOUNTING TECHNICIANS

(if any):

--

Address:

<b>Price Green &amp; Co Accountants</b>
Lynnem House, 1 Victoria Way
Burgess Hill, West Sussex RH15 9NF
Tel: 01444 257047 - Fax 01444 254303

## Section B

### Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--





# Receipts and payments accounts

CC16a

For the period  
from

Period start date

To

Period end date

## Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Cycle Hire & Repairs	6,383	-	-	6,383	5,767
Government Grants	20,988	-	-	20,988	-
Village Market	1,831	-	-	1,831	1,893
Star Cinema				-	3,143
Cinema Screen Hire					540
Green Group	200	-	-	200	400
May Day Event					1,166
Central Administration	2,803	-	-	2,803	1,874
Closing Stock	1,915	-	-	1,915	1,735
Profit/loss on Sale of Fixed Assets	-	-	-	-	300
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>34,120</b>	<b>-</b>	<b>-</b>	<b>34,120</b>	<b>16,818</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>34,120</b>	<b>-</b>	<b>-</b>	<b>34,120</b>	<b>16,818</b>

<b>A3 Payments</b>					
Purchases	1,009	-	-	1,009	746
Wages	3,824	-	-	3,824	2,633
Rent & Rates	16	-	-	16	35
Insurance					84
Village Market	2,382	-	-	2,382	2,181
Star Cinema	77	-	-	77	2,359
Bike n Fun					24
Millennium Clock	263	-	-	263	256
May Day Event					725
Hassocks Cycle Hire	604	-	-	604	482
Green Group	1,264	-	-	1,264	1,104
Administration, postage	1,088			1,088	1,248
Advertising	278			278	473
Natural Food Management Group					800
Repairs & Renewals	80			80	46
Sundry Expenses	140			140	1
Accountancy	1,482			1,482	1,362
Donations	890			890	500
Credit Card	441			441	351
Depreciation	524			524	699
Opening Stock	1,735	-	-	1,735	1,863
<b>Sub total</b>	<b>16,096</b>	<b>-</b>	<b>-</b>	<b>16,096</b>	<b>17,971</b>

<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>16,096</b>	<b>-</b>	<b>-</b>	<b>16,096</b>	<b>17,971</b>

<b>Net of receipts/(payments)</b>	<b>18,024</b>	<b>-</b>	<b>-</b>	<b>18,024</b>	<b>- 1,153</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash funds this year end</b>	<b>18,024</b>	<b>-</b>	<b>-</b>	<b>18,024</b>	<b>- 1,153</b>

# Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Cash in Hand	237	-	-
	HSBC 53840107	30,016	-	-
	HSBC 21262270	1,289	-	-
	HSBC 51501291	5,241	-	-
	<b>Total cash funds</b>	<b>36,783</b>	<b>-</b>	<b>-</b>
(agree balances with receipts and payments account(s))		Agreement Error	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval



**Hassocks Community Organisation**  
**Year ended 31<sup>st</sup> March 2021**  
**Internal controls**

**Trustees**

Jeremy Wakeham	Chairperson
Robert Brindley Kenhard	Treasurer
Erika Woodhurst	Secretary
Catherine Ann Cassidy	Community Member
Prof. Frederick James Maillardet	Community Member
Jonathan Guy Soper	Community Member
Dr Colin Ernest Wilsdon	Community Member

As well as the members listed above, there are two key administrative volunteers who are neither trustee nor members:

Elizabeth Mercer	Supporters secretary
Paul Mercer	Deputy Treasurer

**Bank account**

All three of the bank accounts ending xxxx1291 and xxxx2270 and xxxx0107 need 2 signatories on each cheque. The following are signatories to the account. Robert and Colin are the primary accessors of the account, with Paul covering for holiday.

Robert Kenhard	Paul Mercer	Catherine Cassidy	Colin Wilsdon
----------------	-------------	-------------------	---------------

The Cycle Hire bank account ending xxxx1291 also has Dr Colin Wilsdon as a signatory on the account.

The organisation operates online banking to pay for any purchases and to pay trustee expenses. The processes and authorities required for each of these transactions is detailed on the delegated authorities form provided.

**Income from events**

Most fees are paid directly into the bank account.

The small amount of cash income is handled by both the Cycle Hire team and the Star Cinema team.

Liz Edmunds is the lead at Star Cinema, who handles the cash. The cash is taken to the bank by Liz Edmunds who then advises Robert Kenhard of the amounts paid in. Robert then records this in the year-end spreadsheet.

Colin Wilsdon is the lead at the Cycle Hire who handles the cash income. Any excess cash in the till is paid into the bank by Colin and is then recorded in the 'cash in till' book, with the paying in receipt from the bank attached.

The cash book is passed to Robert Kenhard who logs all figures into the year-end spreadsheet.

**Other monies**

1. Significant donations – Due diligence must be exercised prior to accepting donations. HCO will consider the profile of the funder or donor, the funding of the donation, the purpose of the funds and whether any conditions are reasonable, ethical, and achievable.
2. Petty Cash payments – Petty cash payments are kept to a minimum amount necessary to facilitate the event. Any small expenses up to a value of £20 can be paid in cash where other means may not be appropriate or practical. Robert Kenhard has expressed his interest in implementing an electronic payment system to completely minimise cash income and expenses.

Over the past year there has been no operation from Star Cinema, due to the COVID-19 pandemic.

Hassocks Community Organisation  
Year ended 31<sup>st</sup> March 2021  
Independent examination notes

The only areas of value are income, expenses and wages and it is these areas I will review.

1. Income –The income comes from un-invoiced events, such as Star Cinema receipts (although there was no income in the year to 31/03/21 due to the COVID 19 pandemic), market stall rents from The Village Market totalling £1,831.00 in the year to 31/03/21 and Hassocks Community Cycle Hire totalling £6,382.72. Despite this income received, the major part of the income in the year to 31/03/21 comes from the receipt of two COVID 19 related government grants from the Mid-Sussex District Council, of £10,000.00 on 14/05/20 and £10,000.00 on 27/05/20.

The income is dealt with on a receipt basis which is acceptable to the Charity Commission.

I have found no reason to believe the income is not complete.

2. Wages – Salary calculations are produced by Price Green & Co Accountants. On review of the records the organisation's total wages agree with our payroll summary.
3. Other small payments – These have receipts/invoices kept on file which agree to the bank and cash summaries produced by the client.
4. HSBC bank accounts – The bank reconciles to the client summaries on the spreadsheet.
5. Cash – On the basis there is a very small amount of petty cash used in the year and it is summarised separately from the bank account. The internal control for cash seems to be as efficient & organised as the main bank current account. I have no reason not to assume this balance is correct and I am not doing any further analysis on this area.

Final comment – Robert Kenhard has continued to prepare the accounts using the same spreadsheets as previously.

The bookkeeping is well organised and correct. I have no areas of concern.

Miss Sharlotte Blythe M.A.A.T  
30<sup>th</sup> November 2021

Hassocks Community Organisation  
Year ended 31<sup>st</sup> March 2021  
Bookkeeping Records Held

1. Purchase invoice file
2. Trustee expenses file
3. Cash receipts file (for each cash handling initiative i.e., Cycle Hire, Star Cinema, Village Market)
4. Paper bank statements
5. Payroll summaries
6. Grants given and received file
7. Gift aid claimed and sign donor forms

Miss Sharlotte Blythe M.A.A.T  
30<sup>th</sup> November 2021