

BILLINGSHURST CENTRE

England & Wales · Charity number 227480

Details

Other names	THE VILLAGE HALL (BILLINGSHURST) FORMERLY KNOWN AS ST MARY'S HALL, THE BILLINGSHURST VILLAGE HALL
Status	Registered
Legal form	Other
Registered	1964-04-06
Register	View on the Charity Commission register

Contact

Address Billingshurst Parish Council
Billingshurst Comm & Conference Cent
Roman Way
Billingshurst
RH14 9QW

Phone 01403782555

Email council@billingshurst.gov.uk

Website www.billingshurstcentre.com

Activities

Objects: A VILLAGE HALL FOR THE USE OF ALL THE INHABITANTS OF THE PARISH OF BILLINGSHURST

Activities: Management of Billingshurst Centre for community use

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** PARISH OF BILLINGSHURST
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£130,505	£207,325	-	-
2024-03-31	£314,736	£350,866	-	-
2023-03-31	£197,368	£171,323	-	-
2022-03-31	£172,014	£252,027	-	-
2021-03-31	£93,538	£105,504	-	-

Trustees

Name	Role	Appointed
BILLINGSHURST PARISH COUNCIL		2012-01-09

BILLINGSHURST CENTRE

England & Wales - Charity number 227480

Accounts

**Report of the Trustee and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Billingshurst Centre
Trading as
Billingshurst Community & Conference
Centre**

Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
C/O Mulberry & Co
Eastgate House
Dogflud Way
Farnham
Surrey
GU9 7UD

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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**Report of the Trustee
for the Year Ended 31 March 2025**

The Trustee presents its report with the financial statements of the charity for the year ended 31 March 2025. The Trustee has adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide a property for the purpose of a Village Hall for the use and benefit of the inhabitants of Billingshurst. The facilities within the property provide for a range of sport, social, business and other activities that benefit, directly or indirectly, local people.

Public benefit

The Trustee confirms that it has referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustee has made the Billingshurst Centre available for hire by inhabitants of the parish for community groups, clubs, societies and individual hire.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity has continued to meet its aims and objectives by letting its facilities to the local community.

FINANCIAL REVIEW

Financial position

The nature, scope and type of activities of the charity have not changed year on year and income and expenditure remains consistent with prior years and in line with expectation.

Reserves policy

The charity has a policy to hold six months' worth of income as a general reserve and in the event it becomes necessary to earmark further reserves for future capital spending.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Billingshurst Community & Conference Centre was established originally as the Billingshurst Village Hall in 1906 and is registered with the Charities Commission for England & Wales under number 227480. The centre changed, with approval from the Charities Commission, its title from Billingshurst Village Hall to the Billingshurst Centre.

The charity is governed by the conveyance dated 1959.

Decision making

The management of the centre is undertaken by Billingshurst Parish Council as sole managing Trustee. The day to day management of the centre is delegated to the clerk to the council under the direction of the trustee's committee who meet monthly and report to the council as trustee.

Risk management

The Trustee has a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

227480

Report of the Trustee
for the Year Ended 31 March 2025

Principal address

Billingshurst Centre
Roman Way
Billingshurst
West Sussex
RH14 9QW

Trustee

Billingshurst Parish Council is the Sole Managing Trustee and as such the Parish Council as a corporate body and Trustee is responsible for the running and management of the Billingshurst Centre, with the parish councillors acting as representatives of the Council.

Independent Examiner

Mark Mulberry
Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
C/O Mulberry & Co
Eastgate House
Dogflud Way
Farnham
Surrey
GU9 7UD

Approved by order of the board of Trustees on *07/01/2026* and signed on its behalf by:



.....
BPC - Chair - Trustee

**Independent Examiner's Report to the Trustee of
Billingshurst Centre**

Independent examiner's report to the Trustee of Billingshurst Centre

I report to the charity Trustee on my examination of the accounts of Billingshurst Centre (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity Trustee of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

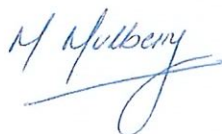
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Mark Mulberry

Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
C/O Mulberry & Co
Eastgate House
Dogflud Way
Farnham
Surrey
GU9 7UD

Date: 07/01/26

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,000	-	16,000	145,148
Charitable activities					
Charitable Activities		113,752	-	113,752	166,380
Investment income	2	753	-	753	854
Other income		-	-	-	2,354
Total		<u>130,505</u>	<u>-</u>	<u>130,505</u>	<u>314,736</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activities	3	<u>207,325</u>	<u>-</u>	<u>207,325</u>	<u>350,866</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	10	(76,820) <u>2260</u>	- <u>(2,260)</u>	(76,820) <u>-</u>	(36,130) <u>-</u>
Net movement in funds		(74,560)	(2,260)	(76,820)	(36,130)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,407,387</u>	<u>3,268</u>	<u>1,410,655</u>	<u>1,446,785</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,332,827</u></u>	<u><u>1,008</u></u>	<u><u>1,333,835</u></u>	<u><u>1,410,655</u></u>

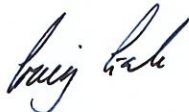
The notes form part of these financial statements

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	7	1,287,239	-	1,287,239	1,303,329
CURRENT ASSETS					
Debtors	8	14,226	-	14,226	20,747
Cash at bank and in hand		<u>48,046</u>	<u>1,008</u>	<u>49,054</u>	<u>133,087</u>
		62,272	1,008	63,280	153,834
CREDITORS					
Amounts falling due within one year	9	(16,684)	-	(16,684)	(46,508)
NET CURRENT ASSETS		<u>45,588</u>	<u>1,008</u>	<u>46,596</u>	<u>107,326</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,332,827</u>	<u>1,008</u>	<u>1,333,835</u>	<u>1,410,655</u>
NET ASSETS		<u>1,332,827</u>	<u>1,008</u>	<u>1,333,835</u>	<u>1,410,655</u>
FUNDS	10				
Unrestricted funds				1,330,567	1,407,387
Restricted funds				<u>3,268</u>	<u>3,268</u>
TOTAL FUNDS				<u>1,333,835</u>	<u>1,410,655</u>

The financial statements were approved by the Trustee and authorised for issue on 07/01/2026 and were signed on its behalf by:



.....
 BPC - Vice Chair - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include items at fair value. The financial statements are presented in sterling which is the functional currency of the charity rounded to the nearest whole pound.

Changes in accounting policies

There have been no changes to accounting policies in the year under review. Unless otherwise stated all accounting policies listed below have been applied consistently.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from hall lettings is recognised when it is receivable, where income is received in relation to future periods it is included in the accounts as deferred income.

Grants are accounted for under the performance model. Grant income is recognised as follows:

- A grant that does not impose specified future performance-related conditions on the recipient is recognised in income when the grant proceeds are received or receivable.
- A grant that imposes specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are met; and
- Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 5 years on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustee.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Interest receivable - trading	<u>753</u>	<u>854</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable Activities	<u>207,325</u>

4. TRUSTEE' REMUNERATION AND BENEFITS

There were no Trustee's remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustee' expenses

There were no Trustee's expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	65,129	62,309
Social security costs	3,151	2,826
Other pension costs	<u>8,877</u>	<u>8,781</u>
	<u>77,157</u>	<u>73,916</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
	5	5
Direct Charitable	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	145,148	-	145,148
Charitable activities			
Charitable Activities	166,380	-	166,380
Investment income	854	-	854
Other income	2,354	-	2,354
Total	<u>314,736</u>	<u>-</u>	<u>314,736</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	<u>350,866</u>	<u>-</u>	<u>350,866</u>
NET INCOME/(EXPENDITURE)	(36,130)	-	(36,130)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,443,517	3,268	1,446,785
TOTAL FUNDS CARRIED FORWARD	<u>1,407,387</u>	<u>3,268</u>	<u>1,410,655</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>1,609,058</u>	<u>89,919</u>	<u>1,698,977</u>
DEPRECIATION			
At 1 April 2024	305,729	89,919	395,648
Charge for year	<u>16,090</u>	<u>-</u>	<u>16,090</u>
At 31 March 2025	<u>321,819</u>	<u>89,919</u>	<u>411,738</u>
NET BOOK VALUE			
At 31 March 2025	<u>1,287,239</u>	<u>-</u>	<u>1,287,239</u>
At 31 March 2024	<u>1,303,329</u>	<u>-</u>	<u>1,303,329</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.25	31.3.24
	£	£
Trade debtors	6,143	13,162
VAT	5,025	6,775
Prepayments	<u>3,058</u>	<u>810</u>
	<u>14,226</u>	<u>20,747</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.25	31.3.24
	£	£
Trade creditors	281	37,690
Taxation and social security	6,858	6,858
Other creditors	<u>9,545</u>	<u>1,960</u>
	<u>16,684</u>	<u>46,508</u>

10. MOVEMENT IN FUNDS		Net movement in funds	Transfers between funds	At 31.3.25
	At 1.4.24	in funds		
	£	£	£	£
Unrestricted funds				
General fund	1,407,387	(76,820)	2,260	1,332,827
Restricted funds				
Restricted Funds	3,268	-	(2,260)	1,008
	<u>1,410,655</u>	<u>(76,820)</u>	<u>-</u>	<u>1,333,835</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	130,505	(207,325)	(76,820)
	<u>130,505</u>	<u>(207,325)</u>	<u>(76,820)</u>
TOTAL FUNDS	<u>130,505</u>	<u>(207,325)</u>	<u>(76,820)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,443,517	(36,130)	1,407,387
Restricted funds			
Restricted Funds	3,268	-	3,268
TOTAL FUNDS	<u>1,446,785</u>	<u>(36,130)</u>	<u>1,410,655</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	314,736	(350,866)	(36,130)
TOTAL FUNDS	<u>314,736</u>	<u>(350,866)</u>	<u>(36,130)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	1,443,517	(112,950)	2,260	1,332,827
Restricted funds				
Restricted Funds	3,268	-	(2,260)	1,008
TOTAL FUNDS	<u>1,446,785</u>	<u>(112,950)</u>	<u>-</u>	<u>1,333,835</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	445,241	(558,191)	(112,950)
TOTAL FUNDS	<u>445,241</u>	<u>(558,191)</u>	<u>(112,950)</u>

11. RELATED PARTY DISCLOSURES

The charity has provided an office to Billingshurst Parish Council (The sole managing trustee) rent free.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	16,000	145,148
Investment income		
Interest receivable - trading	753	854
Charitable activities		
Hall Letting - commercial	39,735	52,532
Hall Letting - non commercial	48,247	50,131
Catering	13,185	10,484
Other letting income	<u>12,585</u>	<u>53,233</u>
	113,752	166,380
Other income		
Gain on sale of tangible fixed assets	<u>-</u>	<u>2,354</u>
Total incoming resources	130,505	314,736
EXPENDITURE		
Charitable activities		
Wages	65,129	62,309
Social security	3,151	2,826
Pensions	8,877	8,781
Rates and water	819	646
Insurance	5,072	4,903
Light and heat	20,310	14,073
Postage and stationery	1,798	1,075
Advertising	1,255	50
Sundries	2,133	2,979
Catering	7,934	10,147
Refuse collection	1,052	880
Staff training	-	755
Computer consumables	4,228	1,407
Repairs& maintenance	47,620	203,461
Cleaning	10,154	9,981
Garden maintenance	4,585	2,691
Licenses	1,274	1,220
Other professional fees	3,837	5,191
Bad debts	606	-
Independent examination	1,400	1,400
Freehold property	<u>16,091</u>	<u>16,091</u>
	<u>207,325</u>	<u>350,866</u>
Total resources expended	<u>207,325</u>	<u>350,866</u>
Net expenditure	<u>(76,820)</u>	<u>(36,130)</u>

This page does not form part of the statutory financial statements

BILLINGSHURST CENTRE

England & Wales - Charity number 227480

Accounts

REGISTERED CHARITY NUMBER: 227480

**Report of the Trustee and
Unaudited Financial Statements
for the Year Ended 31 March 2024**

for

**Billingshurst Centre
Trading as
Billingshurst Community & Conference
Centre**

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for the Year Ended 31 March 2024

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Report of the Trustee
for the Year Ended 31 March 2024

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OBJECTIVES AND ACTIVITIES

Objectives and aims

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Public benefit

The Trustee confirms that it has referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustee has made the Billingshurst Centre available for hire by inhabitants of the parish for community groups, clubs, societies and individual hire.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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Decision making

The management of the centre is undertaken by Billingshurst Parish Council as sole managing Trustee. The day to day management of the centre is delegated to the clerk to the council under the direction of the Trustee's committee who meet monthly and report to the council as Trustee.

Risk management

The Trustee has a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

227480

Billingshurst Centre
Trading as Billingshurst Community & Conference
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Report of the Trustee
for the Year Ended 31 March 2024

Principal address

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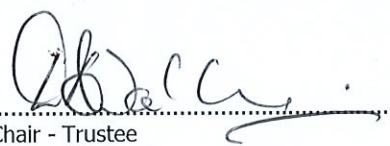
Trustee

Billingshurst Parish Council is the Sole Managing Trustee and as such the Parish Council as a corporate body and Trustee is responsible for the running and management of the Billingshurst Centre, with the parish councillors acting as representatives of the Council.

Independent Examiner

Mark Mulberry
Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
C/O Mulberry & Co
Eastgate House
Dogflud Way
Farnham
Surrey
GU9 7UD

Approved by order of the board of Trustees on **6/11/2024** and signed on its behalf by:



.....
BPC - Chair - Trustee

**Independent Examiner's Report to the Trustee of
Billingshurst Centre**

Independent examiner's report to the Trustee of Billingshurst Centre

I report to the charity Trustee on my examination of the accounts of Billingshurst Centre (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity Trustee of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

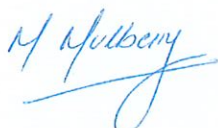
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Mark Mulberry

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Farnham
Surrey
GU9 7UD

Date: 10th January 2025

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		145,148	-	145,148	92,568
Charitable activities					
Charitable Activities		166,380	-	166,380	104,145
Investment income	2	854	-	854	655
Other income		<u>2,354</u>	<u>-</u>	<u>2,354</u>	<u>-</u>
Total		<u>314,736</u>	<u>-</u>	<u>314,736</u>	<u>197,368</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activities	3	<u>350,866</u>	<u>-</u>	<u>350,866</u>	<u>171,323</u>
NET INCOME/(EXPENDITURE)		(36,130)	-	(36,130)	26,045
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,443,517</u>	<u>3,268</u>	<u>1,446,785</u>	<u>1,420,740</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,407,387</u></u>	<u><u>3,268</u></u>	<u><u>1,410,655</u></u>	<u><u>1,446,785</u></u>

The notes form part of these financial statements

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	7	1,303,329	-	1,303,329	1,319,420
CURRENT ASSETS					
Debtors	8	20,747	-	20,747	11,040
Cash at bank and in hand		<u>129,819</u>	<u>3,268</u>	<u>133,087</u>	<u>145,693</u>
		150,566	3,268	153,834	156,733
CREDITORS					
Amounts falling due within one year	9	(46,508)	-	(46,508)	(29,368)
		<u>104,058</u>	<u>3,268</u>	<u>107,326</u>	<u>127,365</u>
NET CURRENT ASSETS					
		1,407,387	3,268	1,410,655	1,446,785
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,407,387</u>	<u>3,268</u>	<u>1,410,655</u>	<u>1,446,785</u>
NET ASSETS					
		<u>1,407,387</u>	<u>3,268</u>	<u>1,410,655</u>	<u>1,446,785</u>
FUNDS	11				
Unrestricted funds				1,407,387	1,443,517
Restricted funds				<u>3,268</u>	<u>3,268</u>
TOTAL FUNDS				<u>1,410,655</u>	<u>1,446,785</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8/11/2024
and were signed on its behalf by:



.....
BPC - Vice Chair - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include items at fair value. The financial statements are presented in sterling which is the functional currency of the charity rounded to the nearest whole pound.

Changes in accounting policies

There have been no changes to accounting policies in the year under review. Unless otherwise stated all accounting policies listed below have been applied consistently.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from hall lettings is recognised when it is receivable, where income is received in relation to future periods it is included in the accounts as deferred income.

Grants are accounted for under the performance model. Grant income is recognised as follows:

- A grant that does not impose specified future performance-related conditions on the recipient is recognised in income when the grant proceeds are received or receivable.
- A grant that imposes specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are met; and
- Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

- | | |
|-----------------------|-------------------|
| Freehold property | - 2% on cost |
| Fixtures and fittings | - 5 years on cost |

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustee.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Interest receivable - trading	<u>854</u>	<u>655</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable Activities	<u>350,866</u>

4. TRUSTEE'S REMUNERATION AND BENEFITS

There were no Trustee's remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustee's expenses

There were no Trustee's expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	62,309	58,975
Social security costs	2,826	2,672
Other pension costs	<u>8,781</u>	<u>8,686</u>
	<u>73,916</u>	<u>70,333</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Direct Charitable	<u>5</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	92,568	-	92,568
Charitable activities			
Charitable Activities	104,145	-	104,145
Investment income	<u>655</u>	<u>-</u>	<u>655</u>
Total	<u>197,368</u>	<u>-</u>	<u>197,368</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	<u>171,323</u>	<u>-</u>	<u>171,323</u>
NET INCOME	26,045	-	26,045
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,417,472</u>	<u>3,268</u>	<u>1,420,740</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,443,517</u>	<u>3,268</u>	<u>1,446,785</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	1,609,058	93,431	1,702,489
Disposals	-	(3,512)	(3,512)
At 31 March 2024	<u>1,609,058</u>	<u>89,919</u>	<u>1,698,977</u>
DEPRECIATION			
At 1 April 2023	289,638	93,431	383,069
Charge for year	16,091	-	16,091
Eliminated on disposal	-	(3,512)	(3,512)
At 31 March 2024	<u>305,729</u>	<u>89,919</u>	<u>395,648</u>
NET BOOK VALUE			
At 31 March 2024	<u>1,303,329</u>	<u>-</u>	<u>1,303,329</u>
At 31 March 2023	<u>1,319,420</u>	<u>-</u>	<u>1,319,420</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	13,162	10,230
VAT	6,775	-
Prepayments	<u>810</u>	<u>810</u>
	<u>20,747</u>	<u>11,040</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Bank loans and overdrafts (see note 10)	-	10,267
Trade creditors	37,690	7,658
Taxation and social security	6,858	1,685
Other creditors	<u>1,960</u>	<u>9,758</u>
	<u>46,508</u>	<u>29,368</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. LOANS

An analysis of the maturity of loans is given below:

	31.3.24 £	31.3.23 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u> -</u>	<u>10,267</u>

11. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,443,517	(36,130)	1,407,387
Restricted funds			
Restricted Funds	3,268	-	3,268
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,446,785</u>	<u>(36,130)</u>	<u>1,410,655</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	314,736	(350,866)	(36,130)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>314,736</u>	<u>(350,866)</u>	<u>(36,130)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,417,472	26,045	1,443,517
Restricted funds			
Restricted Funds	3,268	-	3,268
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,420,740</u>	<u>26,045</u>	<u>1,446,785</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197,368	(171,323)	26,045
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>197,368</u>	<u>(171,323)</u>	<u>26,045</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,417,472	(10,085)	1,407,387
Restricted funds			
Restricted Funds	3,268	-	3,268
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,420,740</u>	<u>(10,085)</u>	<u>1,410,655</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	512,104	(522,189)	(10,085)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>512,104</u>	<u>(522,189)</u>	<u>(10,085)</u>

12. RELATED PARTY DISCLOSURES

The charity has provided an office to Billingshurst Parish Council (The sole managing Trustee) rent free.

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	145,148	92,568
Investment income		
Interest receivable - trading	854	655
Charitable activities		
Hall Letting - commercial	52,532	54,804
Hall Letting - non commercial	50,131	28,508
Catering	10,484	7,180
Other letting income	<u>53,233</u>	<u>13,653</u>
	166,380	104,145
Other income		
Gain on sale of tangible fixed assets	<u>2,354</u>	-
Total incoming resources	314,736	197,368
EXPENDITURE		
Charitable activities		
Wages	62,309	58,975
Social security	2,826	2,672
Pensions	8,781	8,686
Rates and water	646	1,561
Insurance	4,903	4,497
Light and heat	14,073	8,411
Telephone	-	582
Postage and stationery	1,075	972
Advertising	50	368
Sundries	2,979	2,828
Catering	10,147	7,975
Refuse collection	880	420
Staff training	755	760
Computer consumables	1,407	4,007
Repairs& maintenance	203,461	37,771
Cleaning	9,981	7,504
Garden maintenance	2,691	3,080
Licenses	1,220	1,221
Other professional fees	5,191	1,314
Bad debts	-	228
Independent examination	1,400	1,400
Carried forward	334,775	155,232

This page does not form part of the statutory financial statements

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
Charitable activities		
Brought forward	334,775	155,232
Freehold property	<u>16,091</u>	<u>16,091</u>
	<u>350,866</u>	<u>171,323</u>
Total resources expended	<u>350,866</u>	<u>171,323</u>
Net (expenditure)/income	<u>(36,130)</u>	<u>26,045</u>

This page does not form part of the statutory financial statements

BILLINGSHURST CENTRE

England & Wales - Charity number 227480

Accounts

REGISTERED CHARITY NUMBER: 227480

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Billingshurst Centre
Trading as
Billingshurst Community & Conference
Centre**

Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
9 Pound Lane
Godalming
Surrey
GU7 1BX

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide a property for the purpose of a Village Hall for the use and benefit of the inhabitants of Billingshurst. The facilities within the property provide for a range of sport, social, business and other activities that benefit, directly or indirectly, local people.

Public benefit

The trustee confirms that it has referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustee has made the Billingshurst Centre available for hire by inhabitants of the parish for community groups, clubs, societies and individual hire.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has continued to meet its aims and objectives by letting its facilities to the local community.

FINANCIAL REVIEW

Financial position

The nature, scope and type of activities of the charity have not changed year on year and income and expenditure remains consistent with prior years and in line with expectation.

Reserves policy

The charity has a policy to hold six months worth of income as a general reserve and in the event it becomes necessary to earmark further reserves for future capital spending.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Billingshurst Community & Conference Centre was established in 1906 and is registered with the Charities Commission for England & Wales under number 227480. The centre changed, with approval from the Charities Commission, its title from Billingshurst Village Hall to the Billingshurst Centre.

The charity is governed by the conveyance dated 1959.

Decision making

The management of the centre is undertaken by Billingshurst Parish Council as sole managing trustee. The day to day management of the centre is delegated to the clerk to the council under the direction of the trustee's committee who meet monthly and report to the council as trustee.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

227480

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Report of the Trustees
for the Year Ended 31 March 2023

Principal address

Billingshurst Centre
Roman Way
Billingshurst
West Sussex
RH14 9QW

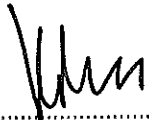
Trustees

Billingshurst Parish Council is the Sole Managing Trustee and as such the Parish Council as a corporate body and Trustee is responsible for the running and management of the Billingshurst Centre, with the parish councillors acting as representatives of the Council.

Independent Examiner

Mark Mulberry
Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
9 Pound Lane
Godalming
Surrey
GU7 1BX

Approved by order of the board of trustees on 01/11/2023 and signed on its behalf by:



.....

BPC - Chair - Trustee

**Independent Examiner's Report to the Trustees of
Billingshurst Centre**

Independent examiner's report to the trustees of Billingshurst Centre

I report to the charity trustees on my examination of the accounts of Billingshurst Centre (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Mark Mulberry

Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
9 Pound Lane
Godalming
Surrey
GU7 1BX

2nd November 2023

Date:

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		92,568	-	92,568	85,228
Charitable activities					
Charitable Activities		104,145	-	104,145	86,772
Investment income	2	655	-	655	14
Total		<u>197,368</u>	<u>-</u>	<u>197,368</u>	<u>172,014</u>
EXPENDITURE ON					
Charitable activities	3				
Charitable Activities		171,323	-	171,323	252,027
NET INCOME/(EXPENDITURE)		26,045	-	26,045	(80,013)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,417,472	3,268	1,420,740	1,500,753
TOTAL FUNDS CARRIED FORWARD		<u>1,443,517</u>	<u>3,268</u>	<u>1,446,785</u>	<u>1,420,740</u>

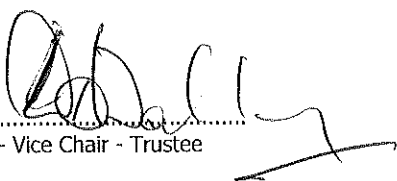
The notes form part of these financial statements

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	7	1,319,420	-	1,319,420	1,335,511
CURRENT ASSETS					
Debtors	8	11,040	-	11,040	13,432
Cash at bank and in hand		142,425	3,268	145,693	113,551
		<u>153,465</u>	<u>3,268</u>	<u>156,733</u>	<u>126,983</u>
CREDITORS					
Amounts falling due within one year	9	(29,368)	-	(29,368)	(41,754)
		<u>124,097</u>	<u>3,268</u>	<u>127,365</u>	<u>85,229</u>
NET CURRENT ASSETS					
		<u>1,443,517</u>	<u>3,268</u>	<u>1,446,785</u>	<u>1,420,740</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,443,517</u>	<u>3,268</u>	<u>1,446,785</u>	<u>1,420,740</u>
NET ASSETS					
		<u>1,443,517</u>	<u>3,268</u>	<u>1,446,785</u>	<u>1,420,740</u>
FUNDS	11				
Unrestricted funds				1,443,517	1,417,472
Restricted funds				3,268	3,268
TOTAL FUNDS				<u>1,446,785</u>	<u>1,420,740</u>

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


.....
BPC - Vice Chair - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include items at fair value. The financial statements are presented in sterling which is the functional currency of the charity rounded to the nearest whole pound.

Changes in accounting policies

There have been no changes to accounting policies in the year under review. Unless otherwise stated all accounting policies listed below have been applied consistently.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from hall lettings is recognised when it is receivable, where income is received in relation to future periods it is included in the accounts as deferred income.

Grants are accounted for under the performance model. Grant income is recognised as follows:

- A grant that does not impose specified future performance-related conditions on the recipient is recognised in income when the grant proceeds are received or receivable.
- A grant that imposes specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are met; and
- Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

- | | |
|-----------------------|-------------------|
| Freehold property | - 2% on cost |
| Fixtures and fittings | - 5 years on cost |

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Interest receivable - trading	<u>655</u>	<u>14</u>

3. CHARITABLE ACTIVITIES COSTS

Charitable Activities		Direct Costs £
		<u>171,323</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	58,975	50,766
Social security costs	2,672	2,210
Other pension costs	8,686	7,893
	<u>70,333</u>	<u>60,869</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Direct Charitable	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	85,228	-	85,228
Charitable activities			
Charitable Activities	86,772	-	86,772
Investment income	14	-	14
Total	<u>172,014</u>	<u>-</u>	<u>172,014</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	252,027	-	252,027
NET INCOME/(EXPENDITURE)	(80,013)	-	(80,013)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,497,485	3,268	1,500,753
TOTAL FUNDS CARRIED FORWARD	<u>1,417,472</u>	<u>3,268</u>	<u>1,420,740</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022 and 31 March 2023	1,609,058	93,431	1,702,489
DEPRECIATION			
At 1 April 2022	273,547	93,431	366,978
Charge for year	16,091	-	16,091
At 31 March 2023	289,638	93,431	383,069
NET BOOK VALUE			
At 31 March 2023	<u>1,319,420</u>	<u>-</u>	<u>1,319,420</u>
At 31 March 2022	<u>1,335,511</u>	<u>-</u>	<u>1,335,511</u>

Notes to the Financial Statements - continued
 for the Year Ended 31 March 2023

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Trade debtors	10,230	11,040
VAT	-	1,582
Prepayments	810	810
	<u>11,040</u>	<u>13,432</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Bank loans and overdrafts (see note 10)	10,267	279
Trade creditors	7,658	4,231
Taxation and social security	1,685	-
Other creditors	9,758	37,244
	<u>29,368</u>	<u>41,754</u>

10. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>10,267</u>	<u>279</u>

The accounts show an overdrawn position on the current account; however, it should be noted this is a sweep account which has a daily closing balance of £100. The charity has combined positive bank balances.

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	1,417,472	26,045	1,443,517
Restricted funds			
Restricted Funds	3,268	-	3,268
TOTAL FUNDS	<u>1,420,740</u>	<u>26,045</u>	<u>1,446,785</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197,368	(171,323)	26,045
TOTAL FUNDS	<u>197,368</u>	<u>(171,323)</u>	<u>26,045</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,497,485	(80,013)	1,417,472
Restricted funds			
Restricted Funds	3,268	-	3,268
TOTAL FUNDS	<u>1,500,753</u>	<u>(80,013)</u>	<u>1,420,740</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,014	(252,027)	(80,013)
TOTAL FUNDS	<u>172,014</u>	<u>(252,027)</u>	<u>(80,013)</u>

Notes to the Financial Statements - continued
 for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,497,485	(53,968)	1,443,517
Restricted funds			
Restricted Funds	3,268	-	3,268
TOTAL FUNDS	<u>1,500,753</u>	<u>(53,968)</u>	<u>1,446,785</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	369,382	(423,350)	(53,968)
TOTAL FUNDS	<u>369,382</u>	<u>(423,350)</u>	<u>(53,968)</u>

12. RELATED PARTY DISCLOSURES

The charity has provided an office to Billingshurst Parish Council (The sole managing trustee) rent free.

**Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	92,568	85,228
Investment income		
Interest receivable - trading	655	14
Charitable activities		
Hall Letting - commercial	54,804	44,571
Hall Letting - non commercial	28,508	32,591
Catering	7,180	3,077
Other letting income	13,653	6,533
	<u>104,145</u>	<u>86,772</u>
Total incoming resources	197,368	172,014
EXPENDITURE		
Charitable activities		
Wages	58,975	50,766
Social security	2,672	2,210
Pensions	8,686	7,893
Rates and water	1,561	970
Insurance	4,497	4,497
Light and heat	8,411	8,319
Telephone	582	442
Postage and stationery	972	852
Advertising	368	-
Sundries	2,828	1,602
Catering	7,975	3,282
Refuse collection	420	357
Staff training	760	-
Computer consumables	4,007	1,059
Repairs& maintenance	37,771	133,657
Cleaning	7,504	4,642
Garden maintenance	3,080	2,207
Licenses	1,221	1,137
Other professional fees	1,314	8,801
Bad debts	228	-
Independent examination	1,400	1,400
Freehold property	16,091	16,091
Fixtures and fittings	-	1,843
	<u>171,323</u>	<u>252,027</u>

This page does not form part of the statutory financial statements

**Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	<u>£</u>	<u>£</u>
Total resources expended	171,323	252,027
Net income/(expenditure)	<u>26,045</u>	<u>(80,013)</u>

This page does not form part of the statutory financial statements

BILLINGSHURST CENTRE

England & Wales - Charity number 227480

Accounts

REGISTERED CHARITY NUMBER: 227480

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Billingshurst Centre
Trading as
Billingshurst Community & Conference
Centre**

Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
9 Pound Lane
Godalming
Surrey
GU7 1BX

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

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Balance Sheet	5
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Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide a property for the purpose of a Village Hall for the use and benefit of the inhabitants of Billingshurst. The facilities within the property provide for a range of sport, social, business and other activities that benefit, directly or indirectly, local people.

Public benefit

The trustee confirms that it has referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustee has made the Billingshurst Centre available for hire by inhabitants of the parish for community groups, clubs, societies and individual hire.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has continued to meet its aims and objectives by letting its facilities to the local community.

FINANCIAL REVIEW

Financial position

The nature, scope and type of activities of the charity have not changed year on year and income and expenditure remains consistent with prior years and in line with expectation.

Reserves policy

The charity has a policy to hold six months worth of income as a general reserve and in the event it becomes necessary to earmark further reserves for future capital spending.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Billingshurst Community & Conference Centre was established in 1906 and is registered with the Charities Commission for England & Wales under number 227480. The centre changed, with approval from the Charities Commission, its title from Billingshurst Village Hall to the Billingshurst Centre.

The charity is governed by the conveyance dated 1959.

Decision making

The management of the centre is undertaken by Billingshurst Parish Council as sole managing trustee. The day to day management of the centre is delegated to the clerk to the council under the direction of the trustee's committee who meet monthly and report to the council as trustee.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

227480

**Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre**

**Report of the Trustees
for the Year Ended 31 March 2022**

Principal address

Billingshurst Centre
Roman Way
Billingshurst
West Sussex
RH14 9QW

Trustees

Billingshurst Parish Council is the Sole Managing Trustee and as such the Parish Council as a corporate body and Trustee is responsible for the running and management of the Billingshurst Centre, with the parish councillors acting as representatives of the Council.

Independent Examiner

Mark Mulberry
Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
9 Pound Lane
Godalming
Surrey
GU7 1BX

Approved by order of the board of trustees on 4 July 2022 and signed on its behalf by:



BPC - Chair - Trustee

**Independent Examiner's Report to the Trustees of
Billingshurst Centre**

Independent examiner's report to the trustees of Billingshurst Centre

I report to the charity trustees on my examination of the accounts of Billingshurst Centre (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Mark Mulberry
Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
9 Pound Lane
Godalming
Surrey
GU7 1BX

4 July 2022

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		85,228	-	85,228	53,422
Charitable activities					
Charitable Activities		86,772	-	86,772	40,061
Investment Income	2	14	-	14	55
Total		172,014	-	172,014	93,538
EXPENDITURE ON					
Charitable activities	3				
Charitable Activities		252,027	-	252,027	105,504
NET INCOME/(EXPENDITURE)		(80,013)	-	(80,013)	(11,966)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,497,485	3,268	1,500,753	1,512,719
TOTAL FUNDS CARRIED FORWARD		1,417,472	3,268	1,420,740	1,500,753

The notes form part of these financial statements

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	7	1,335,511	-	1,335,511	1,353,445
CURRENT ASSETS					
Debtors	8	13,432	-	13,432	19,627
Cash at bank and in hand		110,283	3,268	113,551	145,386
		<u>123,715</u>	<u>3,268</u>	<u>126,983</u>	<u>165,013</u>
CREDITORS					
Amounts falling due within one year	9	(41,754)	-	(41,754)	(17,705)
NET CURRENT ASSETS		<u>81,961</u>	<u>3,268</u>	<u>85,229</u>	<u>147,308</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,417,472</u>	<u>3,268</u>	<u>1,420,740</u>	<u>1,500,753</u>
NET ASSETS		<u>1,417,472</u>	<u>3,268</u>	<u>1,420,740</u>	<u>1,500,753</u>
FUNDS	11				
Unrestricted funds				1,417,472	1,497,485
Restricted funds				3,268	3,268
TOTAL FUNDS				<u>1,420,740</u>	<u>1,500,753</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 July 2022 and were signed on its behalf by:



BPC - Vice Chair - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include items at fair value. The financial statements are presented in sterling which is the functional currency of the charity rounded to the nearest whole pound.

Changes in accounting policies

There have been no changes to accounting policies in the year under review. Unless otherwise stated all accounting policies listed below have been applied consistently.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from hall lettings is recognised when it is receivable, where income is received in relation to future periods it is included in the accounts as deferred income.

Grants are accounted for under the performance model. Grant income is recognised as follows:

- A grant that does not impose specified future performance-related conditions on the recipient is recognised in income when the grant proceeds are received or receivable.
- A grant that imposes specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are met; and
- Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 5 years on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Interest receivable - trading	14	55
	<u>14</u>	<u>55</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable Activities	
	<u>252,027</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	50,766	43,220
Social security costs	2,210	2,219
Other pension costs	7,893	8,471
	<u>60,869</u>	<u>53,910</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Direct Charitable	3	3
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	53,422	-	53,422
Charitable activities			
Charitable Activities	40,061	-	40,061
Investment income	55	-	55
Total	<u>93,538</u>	<u>-</u>	<u>93,538</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	105,504	-	105,504
NET INCOME/(EXPENDITURE)	<u>(11,966)</u>	<u>-</u>	<u>(11,966)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	1,509,451	3,268	1,512,719
TOTAL FUNDS CARRIED FORWARD	<u>1,497,485</u>	<u>3,268</u>	<u>1,500,753</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>1,609,058</u>	<u>93,431</u>	<u>1,702,489</u>
DEPRECIATION			
At 1 April 2021	257,456	91,588	349,044
Charge for year	16,091	1,843	17,934
At 31 March 2022	<u>273,547</u>	<u>93,431</u>	<u>366,978</u>
NET BOOK VALUE			
At 31 March 2022	<u>1,335,511</u>	<u>-</u>	<u>1,335,511</u>
At 31 March 2021	<u>1,351,602</u>	<u>1,843</u>	<u>1,353,445</u>

Notes to the Financial Statements - continued
 for the Year Ended 31 March 2022

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	11,040	16,355
VAT	1,582	466
Accruals	-	1,996
Prepayments	810	810
	<u>13,432</u>	<u>19,627</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Bank loans and overdrafts (see note 10)	279	10,349
Trade creditors	4,231	5,396
Other creditors	37,244	1,960
	<u>41,754</u>	<u>17,705</u>

10. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>279</u>	<u>10,349</u>

The accounts show an overdrawn position on the current account; however, it should be noted this is a sweep account which has a daily closing balance of £100. The charity has combined positive bank balances.

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	1,497,485	(80,013)	1,417,472
Restricted funds			
Restricted Funds	3,268	-	3,268
TOTAL FUNDS	<u>1,500,753</u>	<u>(80,013)</u>	<u>1,420,740</u>

Notes to the Financial Statements - continued
 for the Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,014	(252,027)	(80,013)
TOTAL FUNDS	<u>172,014</u>	<u>(252,027)</u>	<u>(80,013)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,509,451	(11,966)	1,497,485
Restricted funds			
Restricted Funds	3,268	-	3,268
TOTAL FUNDS	<u>1,512,719</u>	<u>(11,966)</u>	<u>1,500,753</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,538	(105,504)	(11,966)
TOTAL FUNDS	<u>93,538</u>	<u>(105,504)</u>	<u>(11,966)</u>

Notes to the Financial Statements - continued
 for the Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,509,451	(91,979)	1,417,472
Restricted funds			
Restricted Funds	3,268	-	3,268
TOTAL FUNDS	<u>1,512,719</u>	<u>(91,979)</u>	<u>1,420,740</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	265,552	(357,531)	(91,979)
TOTAL FUNDS	<u>265,552</u>	<u>(357,531)</u>	<u>(91,979)</u>

12. RELATED PARTY DISCLOSURES

The charity has provided an office to Billingshurst Parish Council (The sole managing trustee) rent free.

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	85,228	53,422
Investment income		
Interest receivable - trading	14	55
Charitable activities		
Hall Letting - commercial	44,571	15,933
Hall Letting - non commercial	32,591	8,908
Catering	3,077	300
Other letting income	6,533	14,920
	<u>86,772</u>	<u>40,061</u>
Total incoming resources	172,014	93,538
EXPENDITURE		
Charitable activities		
Wages	50,766	43,220
Social security	2,210	2,219
Pensions	7,893	8,471
Rates and water	970	(413)
Insurance	4,497	3,170
Light and heat	8,319	7,354
Telephone	442	392
Postage and stationery	852	1,112
Sundries	1,602	2,210
Catering	3,282	(1)
Refuse collection	357	388
Staff training	-	(360)
Computer consumables	1,059	1,621
Repairs& maintenance	133,657	6,986
Cleaning	4,642	1,451
Garden maintenance	2,207	2,506
Licenses	1,137	1,081
Other professional fees	8,801	2,289
Independent examination	1,400	1,400
Freehold property	16,091	16,091
Fixtures and fittings	1,843	4,317
	<u>252,027</u>	<u>105,504</u>
Total resources expended	<u>252,027</u>	<u>105,504</u>
Net expenditure	<u>(80,013)</u>	<u>(11,966)</u>

This page does not form part of the statutory financial statements

BILLINGSHURST CENTRE

England & Wales - Charity number 227480

Accounts

REGISTERED CHARITY NUMBER: 227480

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Billingshurst Centre
Trading as
Billingshurst Community & Conference
Centre**

Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
9 Pound Lane
Godalming
Surrey
GU7 1BX

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for the Year Ended 31 March 2021**

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**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide a property for the purpose of a Village Hall for the use and benefit of the inhabitants of Billingshurst. The facilities within the property provide for a range of sport, social, business and other activities that benefit, directly or indirectly, local people.

Public benefit

The trustee confirms that it has referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustee has made the Billingshurst Centre available for hire by inhabitants of the parish for community groups, clubs, societies and individual hire.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has continued to meet its aims and objectives by letting its facilities to the local community.

FINANCIAL REVIEW

Financial position

The nature, scope and type of activities of the charity have not changed year on year and income and expenditure remains consistent with prior years and in line with expectation.

Reserves policy

The charity has a policy to hold six months worth of income as a general reserve and in the event it becomes necessary to earmark further reserves for future capital spending.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Billingshurst Community & Conference Centre was established in 1906 and is registered with the Charities Commission for England & Wales under number 227480. The centre changed, with approval from the Charities Commission, its title from Billingshurst Village Hall to the Billingshurst Centre.

The charity is governed by the conveyance dated 1959.

Decision making

The management of the centre is undertaken by Billingshurst Parish Council as sole managing trustee. The day to day management of the centre is delegated to the clerk to the council under the direction of the trustee's committee who meet monthly and report to the council as trustee.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

227480

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Report of the Trustees
for the Year Ended 31 March 2021

Principal address

Billingshurst Centre
Roman Way
Billingshurst
West Sussex
RH14 9QW

Trustees

Billingshurst Parish Council is the Sole Managing Trustee and as such the Parish Council as a corporate body and Trustee is responsible for the running and management of the Billingshurst Centre, with the parish councillors acting as representatives of the Council.

Independent Examiner

Mark Mulberry
Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
9 Pound Lane
Godalming
Surrey
GU7 1BX

Approved by order of the board of trustees on 7/07/2021 and signed on its behalf by:


.....
BPC - Chair - Trustee

**Independent Examiner's Report to the Trustees of
Billingshurst Centre**

Independent examiner's report to the trustees of Billingshurst Centre

I report to the charity trustees on my examination of the accounts of Billingshurst Centre (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Mark Mulberry
Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
9 Pound Lane
Godalming
Surrey
GU7 1BX

Date: 23rd November 2021

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		53,422	-	53,422	-
Charitable activities					
Charitable Activities		40,061	-	40,061	128,970
Investment Income	2	55	-	55	321
Total		<u>93,538</u>	<u>-</u>	<u>93,538</u>	<u>129,291</u>
EXPENDITURE ON					
Charitable activities	3				
Charitable Activities		105,504	-	105,504	149,603
NET INCOME/(EXPENDITURE)		<u>(11,966)</u>	<u>-</u>	<u>(11,966)</u>	<u>(20,312)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		1,509,451	3,268	1,512,719	1,533,031
TOTAL FUNDS CARRIED FORWARD		<u>1,497,485</u>	<u>3,268</u>	<u>1,500,753</u>	<u>1,512,719</u>

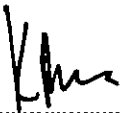
The notes form part of these financial statements

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	7	1,353,445	-	1,353,445	1,373,854
CURRENT ASSETS					
Debtors	8	19,627	-	19,627	10,848
Cash at bank and in hand		142,118	3,268	145,386	143,822
		<u>161,745</u>	<u>3,268</u>	<u>165,013</u>	<u>154,670</u>
CREDITORS					
Amounts falling due within one year	9	(17,705)	-	(17,705)	(15,805)
		<u>144,040</u>	<u>3,268</u>	<u>147,308</u>	<u>138,865</u>
NET CURRENT ASSETS					
		<u>1,497,485</u>	<u>3,268</u>	<u>1,500,753</u>	<u>1,512,719</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,497,485</u>	<u>3,268</u>	<u>1,500,753</u>	<u>1,512,719</u>
NET ASSETS					
		<u>1,497,485</u>	<u>3,268</u>	<u>1,500,753</u>	<u>1,512,719</u>
FUNDS					
	11			1,497,485	1,509,451
Unrestricted funds				3,268	3,268
Restricted funds					
TOTAL FUNDS					
				<u>1,500,753</u>	<u>1,512,719</u>

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


.....
BPC - Vice Chair - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include items at fair value. The financial statements are presented in sterling which is the functional currency of the charity rounded to the nearest whole pound.

Changes in accounting policies

There have been no changes to accounting policies in the year under review. Unless otherwise stated all accounting policies listed below have been applied consistently.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from hall lettings is recognised when it is receivable, where income is received in relation to future periods it is included in the accounts as deferred income.

Grants are accounted for under the performance model. Grant income is recognised as follows:

- A grant that does not impose specified future performance-related conditions on the recipient is recognised in income when the grant proceeds are received or receivable.
- A grant that imposes specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are met; and
- Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 5 years on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Interest receivable - trading	55	321
	<u>55</u>	<u>321</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable Activities	
	<u>105,504</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	43,220	53,103
Social security costs	2,219	2,326
Other pension costs	8,471	8,379
	<u>53,910</u>	<u>63,808</u>

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Direct Charitable	3	3
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM Charitable activities Charitable Activities			
	128,970	-	128,970
Investment income	321	-	321
Total	129,291	-	129,291
EXPENDITURE ON Charitable activities Charitable Activities			
	149,603	-	149,603
NET INCOME/(EXPENDITURE)	(20,312)	-	(20,312)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,529,763	3,268	1,533,031
TOTAL FUNDS CARRIED FORWARD	1,509,451	3,268	1,512,719

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020 and 31 March 2021	1,609,058	93,431	1,702,489
DEPRECIATION			
At 1 April 2020	241,365	87,270	328,635
Charge for year	16,091	4,318	20,409
At 31 March 2021	257,456	91,588	349,044
NET BOOK VALUE			
At 31 March 2021	1,351,602	1,843	1,353,445
At 31 March 2020	1,367,693	6,161	1,373,854

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	16,355	8,595
VAT	466	-
Accruals	1,996	-
Prepayments	810	2,253
	<u>19,627</u>	<u>10,848</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans and overdrafts (see note 10)	10,349	3,551
Trade creditors	5,396	9,869
Taxation and social security	-	425
Other creditors	1,960	1,960
	<u>17,705</u>	<u>15,805</u>

10. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>10,349</u>	<u>3,551</u>

The accounts show an overdrawn position on the current account; however, it should be noted this is a sweep account which has a daily closing balance of £100. The charity has combined positive bank balances.

11. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	1,509,451	(11,966)	1,497,485
Restricted funds			
Restricted Funds	3,268	-	3,268
TOTAL FUNDS	<u>1,512,719</u>	<u>(11,966)</u>	<u>1,500,753</u>

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

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,538	(105,504)	(11,966)
TOTAL FUNDS	<u>93,538</u>	<u>(105,504)</u>	<u>(11,966)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	1,529,763	(20,312)	1,509,451
Restricted funds			
Restricted Funds	3,268	-	3,268
TOTAL FUNDS	<u>1,533,031</u>	<u>(20,312)</u>	<u>1,512,719</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,291	(149,603)	(20,312)
TOTAL FUNDS	<u>129,291</u>	<u>(149,603)</u>	<u>(20,312)</u>

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

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,529,763	(32,278)	1,497,485
Restricted funds			
Restricted Funds	3,268	-	3,268
TOTAL FUNDS	<u>1,533,031</u>	<u>(32,278)</u>	<u>1,500,753</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	222,829	(255,107)	(32,278)
TOTAL FUNDS	<u>222,829</u>	<u>(255,107)</u>	<u>(32,278)</u>

12. RELATED PARTY DISCLOSURES

The charity has provided an office to Billingshurst Parish Council (The sole managing trustee) rent free.

During the year under review, the following transactions between the council and charity took place.

	2020 £	2019 £
Income from council relating to service charge and additional hire	7,392	4,544
Expenses reimbursed by council to charity	59,894	48,477

At 31st March 2020, £103 (2019: £170) was owed by the parish council to the charity and is included within debtors.

**Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	53,422	-
Investment Income		
Interest receivable - trading	55	321
Charitable activities		
Hall Letting - commercial	15,933	63,893
Hall Letting - non commercial	8,908	43,961
Catering	300	14,554
Other letting income	14,920	6,562
	<u>40,061</u>	<u>128,970</u>
Total incoming resources	93,538	129,291
EXPENDITURE		
Charitable activities		
Wages	43,220	53,103
Social security	2,219	2,326
Pensions	8,471	8,379
Rates and water	(413)	1,394
Insurance	3,170	1,403
Light and heat	7,354	10,626
Telephone	392	492
Postage and stationery	1,112	1,783
Sundries	2,210	710
Catering	(1)	9,457
Refuse collection	388	882
Staff training	(360)	976
Computer consumables	1,621	1,349
Repairs & maintenance	6,986	18,151
Cleaning	1,451	9,596
Garden maintenance	2,506	2,828
Licenses	1,081	494
Other professional fees	2,289	1,198
Independent examination	1,400	1,400
Freehold property	16,091	16,091
Fixtures and fittings	4,317	6,965
	<u>105,504</u>	<u>149,603</u>
Total resources expended	105,504	149,603
Net expenditure	<u>(11,966)</u>	<u>(20,312)</u>

This page does not form part of the statutory financial statements