

# BEECH HURST GARDENS CHARITY

England & Wales · Charity number 305202

## Details

|             |                                                                |
|-------------|----------------------------------------------------------------|
| Other names | BEECH HURST RECREATION GROUND, BEECH HURST GARDENS PUBLIC PARK |
| Status      | Registered                                                     |
| Legal form  | Trust                                                          |
| Registered  | 1963-09-16                                                     |
| Register    | <a href="#">View on the Charity Commission register</a>        |

## Contact

|         |                                                                                        |
|---------|----------------------------------------------------------------------------------------|
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## Activities

**Objects:** FOR THE USE AND ENJOYMENT OF THE INHABITANTS OF TH BENEFICIAL AREA FOR EDUCATIONAL SCIENTIFIC CULTURAL OR RECREATIONAL PURPOSES

**Activities:** The provision and maintenance of a public park for the enjoyment of the inhabitants of Haywards Heath and Mid Sussex District.

## Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** CUCKFIELD URBAN DISTRICT COUNCIL
- West Sussex

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £129,805 | £95,274     | -      | -         |
| 2024-03-31 | £131,086 | £89,893     | -      | -         |
| 2023-03-31 | £134,373 | £51,664     | -      | -         |
| 2022-03-31 | £128,128 | £96,928     | -      | -         |
| 2021-03-31 | £130,105 | £158,327    | -      | -         |

## Trustees

| Name                        | Role | Appointed  |
|-----------------------------|------|------------|
| Mid Sussex District Council |      | 1974-04-01 |

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# Accounts

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## **COUNCIL CHARITABLE LAND – ANNUAL OPERATIONAL REPORT 1 APRIL 2024 to 31 MARCH 2025**

REPORT OF: INTERIM DIRECTOR OF RESOURCES AND ORGANISATIONAL DEVELOPMENT  
Contact Officer: Julie Galvin, Assistant Director, Governance and Monitoring Officer  
[julie.galvin@midsussex.gov.uk](mailto:julie.galvin@midsussex.gov.uk)  
Wards Affected: N/A  
Key Decision No  
Report To: Charity Trustees  
24 September 2025

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### **Purpose Of Report**

1. The purpose of the report is to provide a review of the operational activities of the Charities and a statement of each charity's financial affairs for the period 1st April 2024 to 31st March 2025. It also updates the trustees on operational matters. A copy of the Accounts for each charity is annexed to this report and together they comprise the Charity's Annual Report and Accounts.

### **Recommendations**

2. **The Charity Trustees are recommended to:**
    - (i) **Note and agree the contents of this report; and**
    - (ii) **Approve the Charities' Accounts for 2024/2025.**
- 

### **Background**

3. The Council is the Trustee of the Charities mentioned in this report. The Trustees of all registered charities in England and Wales are required to prepare an annual report regarding the activities of the charity in the preceding financial year.
4. The Council as Trustee comprises all the Members of the Council, who are the managing Trustees of the Charities mentioned in this report.
5. All of the Charities mentioned in this report are unincorporated associations and their principal office is Mid Sussex District Council, Oaklands, Oaklands Road, Haywards Heath, West Sussex RH16 1SS. The Council's Chief Executive, Kathryn Hall, was the Chief Executive of the Charities mentioned in this report for the year 2024/25. Any major operational management decisions that might affect the interests of the Charities are made by the Charity Trustees.
6. For the period 2024/25 the Charities' Solicitor was the Assistant Director for Governance in post from time to time. The Charities' bankers are Lloyds Bank and Mr Alan Peach (CPFA) independently audits all their Accounts.
7. The objective in relation to all of the Charities is to maintain the quality of the facilities they provide whilst securing income-generating capacity, to offset the costs of providing these publicly accessible open spaces and facilities.

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

8. The Charity was constituted when the Gardens were gifted to the Council's predecessor, the Urban District Council of Cuckfield, by the trustees of the late William Johnson Yapp to be administered by the Council upon charitable trust.
9. The object of the Charity is the provision of a public park and recreation ground for the benefit of the inhabitants of Haywards Heath. The Trustees' powers of management are very restrictive.
10. These gardens represent a major park for the town of Haywards Heath while attracting visitors from outside the district. Regular maintenance has provided a high-quality facility. The site continues to hold a 'Green Flag' award.
11. £129,805 net income was received through charitable trading in 2024/25. The income funded the expenditure of £95,274 for grounds and general upkeep of the park as outlined in the paragraph above.

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

12. The object of this Charity is the provision of open space for the recreation of adults and as a playground for the children and young people of the village of Ashurst Wood as public open space. The Council's powers of management are restricted to using the property for charitable purposes. All the facilities are well-used and regularly maintained.
13. £2,450 income was received for football pitch and pavilion hire in 2024/25. The income contributed towards the expenditure of £8,678 for grounds and general upkeep of the Recreation Ground as outlined in the paragraph above. The balance of expenditure, excluding depreciation, was covered by a donation from the council of £8,133.

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

14. The object of this Charity is the provision of a Public Recreation Ground for the use and benefit of the inhabitants of the former Urban District of Cuckfield and the Parish of Cuckfield Rural. The Council's powers of management are restricted to using the property for charitable purposes. By virtue of a Scheme made by the Charity Commissioners on 15 May 2000, the Council now has limited power, subject to complying with charity law and the prior written consent of the Charity Commissioners, to let part of the Charity's property provided that this will not unduly interfere with the objects of the Charity.
15. The grounds of this well-used venue have been regularly maintained. In total income of £1,681 was generated in 2024/25, mainly from pitch and event hiring and ground rental for the tennis pavilion. The income contributed to the grounds maintenance and upkeep of the pavilion, playgrounds and paddling pool – amounting to an expenditure of £23,832. The balance of expenditure, excluding depreciation, was covered by a donation from the council of £19,383.

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

16. The object of the Charity is the provision of a Public Park and Pleasure Ground for the benefit of the inhabitants and visitors to St John's Common.

17. Income of £200 was generated in 2024/25 mainly from the cricket pitch, playgroup, and pavilion hire. This contributed towards the expenditure of £55,722 for grounds and general upkeep of the facilities. The balance of expenditure, excluding depreciation, was covered by a donation from the council of £47,926.
18. The site retained its 'Green Flag' status for the sixth consecutive year in 2024/25.

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

19. The Charity's property comprises the eastern end of the recreation ground.
20. The object of the Charity is the provision of a place of exercise and recreation for the benefit of the inhabitants of the Parish of Clayton (now part of the Parish of Hassocks) and the neighbourhood.
21. The property comprises a popular public recreation ground including a drained football pitch. Regular maintenance by the Council has provided a high-quality facility. This has generated an income of £6,256 in 2024/25 from events, pitch and pavilion hire. The expenditure was £5,835 for sports pitch maintenance and associated facility running costs. The balance of expenditure, excluding depreciation, was covered by a donation from the council of £10,249.

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

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

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

24. The land was acquired by the Council's predecessor, the Urban District Council of Cuckfield pursuant to section 164 of the Public Health Act 1875 constitutes public open space.
25. The object of the Charity is the provision of a Public Walk and Pleasure Ground pursuant to section 164 of the Public Health Act 1875 for the benefit of the local inhabitants of Lindfield.
26. This land forms a linear open space surrounded by busy public highways with little income-generating potential. The site continues to be regularly maintained.
27. The Blue Campaign 'rewilding' area continued into 2024/25.

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

28. The Charity's property comprises only the eastern half of the park. The object of the Charity is the provision of a Public Park and Recreation Ground for the benefit of the inhabitants of East Grinstead, the neighbourhood and the public generally.
29. The grounds of this popular park for East Grinstead were regularly maintained.

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

30. The object of the Charity is the provision of a Public Park and Recreation Ground for the benefit of the inhabitants of East Grinstead, the neighbourhood and the public generally.
31. The grounds were regularly maintained at a cost of £35,612. An income of £2,405 was generated in 2024/25. The balance of expenditure, excluding depreciation, was covered by a donation from the council of £12,045.

### **Charities' Accounts**

32. The Charity Trustees are obliged to complete annual returns for each of the managed Charities under its control. The accounts are attached as Appendix 1 to this report. They set out the details of income and expenditure for each Trust Site for the financial year commencing on 1st April 2024 and ending on 31st March 2025.
33. The returns to the Charity Commission will be completed on the basis of these figures. In line with recommended practice, the Trust Fund Assets are no longer consolidated within the balance sheet in the Council's Statement of Accounts.
34. Trustees should note that in the case of any charity where the charity's expenditure exceeds its income, the shortfall is met from the Council's own resources.

### **Financial Implications**

35. All income and expenditure shown in the 2024/25 Charity Accounts were accommodated within the 2024/25 Revenue Budget.

### **Risk Management Implications**

36. By compiling detailed annual operational and financial reports the Trustees minimise their risk of not complying with charities legislation and Charity Commission requirements. This report will form part of the Annual Return for each Charity referred to in the report.

### **Equality and Customer Service Implications**

37. None.

### **Other Material Implications**

38. None.

### **Sustainability Implications**

39. None

### **Appendices**

Appendix 1 – Charity Accounts for the Year Ended 31 March 2025

### **Background Papers**

None

# Charity Accounts for the Year Ended 31st March 2025

| <b>Contents</b>                                         | <b>Page<br/>No.</b> |
|---------------------------------------------------------|---------------------|
| <b>1 Beech Hurst Gardens</b>                            |                     |
| • Statement of Financial Activities                     | 3                   |
| • Balance Sheet                                         | 4                   |
| • Notes to the Accounts                                 | 5                   |
| <b>2 Ashurst Wood Recreation Ground</b>                 |                     |
| • Statement of Financial Activities                     | 7                   |
| • Balance Sheet                                         | 8                   |
| • Notes to the Accounts                                 | 9                   |
| <b>3 Richard Worsley Recreation Ground</b>              |                     |
| • Statement of Financial Activities                     | 11                  |
| • Balance Sheet                                         | 12                  |
| • Notes to the Accounts                                 | 13                  |
| <b>4 St John's Park</b>                                 |                     |
| • Statement of Financial Activities                     | 15                  |
| • Balance Sheet                                         | 16                  |
| • Notes to the Accounts                                 | 17                  |
| <b>5 Fairfield Road Recreation Ground</b>               |                     |
| • Statement of Financial Activities                     | 19                  |
| • Balance Sheet                                         | 20                  |
| • Notes to the Accounts                                 | 21                  |
| <b>6 Lucastes Avenue Open Space</b>                     |                     |
| • Statement of Financial Activities                     | 23                  |
| • Balance Sheet                                         | 24                  |
| • Notes to the Accounts                                 | 25                  |
| <b>7 West Common Public Walk and Pleasure Grounds</b>   |                     |
| • Statement of Financial Activities                     | 27                  |
| • Balance Sheet                                         | 28                  |
| • Notes to the Accounts                                 | 29                  |
| <b>8 Brooklands Park</b>                                |                     |
| • Statement of Financial Activities                     | 31                  |
| • Balance Sheet                                         | 32                  |
| • Notes to the Accounts                                 | 33                  |
| <b>9 John Pears Recreation Ground</b>                   |                     |
| • Statement of Financial Activities                     | 35                  |
| • Balance Sheet                                         | 36                  |
| • Notes to the Accounts                                 | 38                  |
| <b>10 Independent Examiner's Report on the Accounts</b> | <b>39</b>           |

**Beech Hurst Gardens - Registration Number 305202**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2025**

|                                                                        | Unrestricted<br>Funds<br>£ | Restricted<br>Income<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2024/25<br>£       | 2023/24<br>£       |
|------------------------------------------------------------------------|----------------------------|------------------------------------|-------------------------|--------------------|--------------------|
| <b>Incoming Resources</b>                                              |                            |                                    |                         |                    |                    |
| Incoming Resources from Donors (MSDC)                                  |                            |                                    |                         | 0                  | 0                  |
| Income from Charitable Trading                                         | (5,220)                    | (124,585)                          |                         | (129,805)          | (132,482)          |
| <b>Total incoming resources</b>                                        | <b>(5,220)</b>             | <b>(124,585)</b>                   | <b>0</b>                | <b>(129,805)</b>   | <b>(132,482)</b>   |
| Less cost of generating funds                                          | 0                          | 0                                  | 0                       | 0                  | 1,396              |
| <b>Net incoming resources available<br/>for charitable application</b> | <b>(5,220)</b>             | <b>(124,585)</b>                   | <b>0</b>                | <b>(129,805)</b>   | <b>(131,086)</b>   |
| <b>Expenditure</b>                                                     |                            |                                    |                         |                    |                    |
| Charitable Expenditure:                                                |                            |                                    |                         |                    |                    |
| Maintenance and Insurance                                              | 70,019                     |                                    |                         | 70,019             | 66,276             |
| Utilities                                                              | 3,827                      |                                    |                         | 3,827              | 4,231              |
| Council Tax & NNDR                                                     | 953                        |                                    |                         | 953                | 177                |
| Management and Administration:                                         |                            |                                    |                         |                    |                    |
| Letting fee                                                            |                            |                                    |                         | 0                  | 1250               |
| Audit Fees                                                             | 580                        |                                    |                         | 580                | 570                |
| Depreciation charge for year                                           |                            |                                    | 19,855                  | 19,855             | 19855              |
| Provision for Bad Debt                                                 | 39                         |                                    |                         | 39                 | (2,466)            |
| <b>Total expenditure</b>                                               | <b>75,419</b>              | <b>0</b>                           | <b>19,855</b>           | <b>95,274</b>      | <b>89,893</b>      |
| Transfer Between Funds                                                 | (70,199)                   | 70,199                             | 0                       | 0                  | 0                  |
| <b>Net (Incoming)/Outgoing Resource</b>                                | <b>0</b>                   | <b>(54,386)</b>                    | <b>19,855</b>           | <b>(34,531)</b>    | <b>(41,193)</b>    |
| <b>Unrealised (Gains)/Losses on<br/>Tangible Fixed Assets:</b>         |                            |                                    |                         |                    |                    |
| Assets Revalued                                                        |                            |                                    |                         | 0                  |                    |
| Write Back of Depreciation on Revaluation                              |                            |                                    |                         | 0                  | 0                  |
| Additions                                                              |                            | 58,602                             |                         | 58,602             | 0                  |
| <b>Net Movement in Funds</b>                                           | <b>0</b>                   | <b>4,215</b>                       | <b>19,855</b>           | <b>24,070</b>      | <b>(41,193)</b>    |
| <b>Fund Balances Brought Forward</b>                                   | <b>0</b>                   | <b>(404,954)</b>                   | <b>(2,905,931)</b>      | <b>(3,310,885)</b> | <b>(3,269,692)</b> |
| <b>Fund Balances Carried Forward</b>                                   | <b>0</b>                   | <b>(400,739)</b>                   | <b>(2,886,076)</b>      | <b>(3,286,815)</b> | <b>(3,310,885)</b> |

**Beech Hurst Gardens - Registration Number 305202**  
**Balance Sheet as at 31<sup>st</sup> March 2025**

|                                              | Notes | 2024/25<br>£       | 2023/24<br>£       |
|----------------------------------------------|-------|--------------------|--------------------|
| <b>Fixed Assets</b>                          |       |                    |                    |
| Tangible Assets                              |       | <b>2,886,076</b>   | 2,905,931          |
| <b>Total Fixed Assets</b>                    | 3     | <b>2,886,076</b>   | 2,905,931          |
| <b>Current Assets</b>                        |       |                    |                    |
| Debtors                                      | 4     | <b>400,739</b>     | 404,954            |
| Creditors Prepayment (receipts in advance)   | 5     | <b>46</b>          | 449                |
| <b>Total Current Asset</b>                   |       | <b>400,784</b>     | 405,403            |
| Short Term Creditors                         | 5     | <b>(46)</b>        | (449)              |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>400,739</b>     | 404,954            |
| <b>Total Assets Less Current Liabilities</b> |       | <b>3,286,815</b>   | <b>3,310,885</b>   |
|                                              |       |                    |                    |
| <b>Endowment Funds</b>                       |       | <b>(2,886,076)</b> | (2,905,931)        |
| <b>Restricted Income Funds</b>               |       | <b>(400,739)</b>   | (404,954)          |
| <b>Unrestricted Income Funds</b>             |       | <b>0</b>           | 0                  |
| <b>Total Funds</b>                           |       | <b>(3,286,815)</b> | <b>(3,310,885)</b> |

# Beech Hurst Gardens - Registration Number 305202

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment and Restricted Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings and<br>Equipment<br>2024/25<br>£ | Freehold Land<br>& Buildings<br>and Equipment<br>2023/24<br>£ |
|---------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                                               |                                                               |
| Balance brought forward               | 3,103,035                                                     | 3,103,035                                                     |
| Additions                             | 0                                                             | 0                                                             |
| Revaluations                          | 0                                                             | 0                                                             |
| Disposals                             | 0                                                             | 0                                                             |
| Balance carried forward               | 3,103,035                                                     | 3,103,035                                                     |
| <b>Accumulated Depreciation</b>       |                                                               |                                                               |
| Balance brought forward               | (197,104)                                                     | (177,249)                                                     |
| Disposals                             | 0                                                             | 0                                                             |
| Revaluation                           |                                                               |                                                               |
| Charge for year                       | (19,855)                                                      | (19,855)                                                      |
| Balance carried forward               | (216,959)                                                     | (197,104)                                                     |
| <b>Net Book Value Brought forward</b> | <b>2,905,931</b>                                              | 2,925,786                                                     |
| <b>Net Book Value Carried forward</b> | <b>2,886,076</b>                                              | 2,905,931                                                     |

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

## Beech Hurst Gardens - Registration Number 305202

### Notes to the Accounts

#### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         | 400,738                                                      | 404,954                                                      |
| Prepayments (receipts in advance)                     | 46                                                           | 449                                                          |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>400,784</b>                                               | <b>405,403</b>                                               |

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

#### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (46)                                                         | (449)                                                        |
| Receipt in advance                                    |                                                              |                                                              |
| <b>Total</b>                                          | <b>(46)</b>                                                  | <b>(449)</b>                                                 |

#### 6. Reserves Policy

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

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

**Ashurst Wood Recreation Ground - Registration Number 305162**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2025**

|                                                            | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2024/25<br>£     | 2023/24<br>£ |
|------------------------------------------------------------|----------------------------|-------------------------|------------------|--------------|
| <b>Incoming Resources</b>                                  |                            |                         |                  |              |
| Incoming Resources from Donors (MSDC)                      | (8,133)                    |                         | <b>(8,133)</b>   | (12,915)     |
| Income from Charitable Trading                             |                            |                         | <b>0</b>         | (2,804)      |
| <b>Total incoming resources</b>                            | <b>(8,133)</b>             | <b>0</b>                | <b>(8,133)</b>   | (15,719)     |
| <b>Expenditure</b>                                         |                            |                         |                  |              |
| Charitable Expenditure:                                    |                            |                         |                  |              |
| Maintenance and Insurance                                  | 4,240                      |                         | <b>4,240</b>     | 13,793       |
| Utilities                                                  | 3,787                      |                         | <b>3,787</b>     | 1,825        |
| Management and Administration:                             |                            |                         |                  |              |
| Audit Fees                                                 | 105                        |                         | <b>105</b>       | 100          |
| Depreciation charge for year                               |                            | 545                     | <b>545</b>       | 545          |
| Provision for Bad Debt                                     |                            |                         | <b>0</b>         | 0            |
| <b>Total expenditure</b>                                   | <b>8,133</b>               | <b>545</b>              | <b>8,678</b>     | 16,264       |
| Transfer Between Funds                                     | 0                          | 0                       | <b>0</b>         | 0            |
| <b>Net (Incoming)/Outgoing Resources</b>                   | <b>(0)</b>                 | <b>545</b>              | <b>545</b>       | <b>545</b>   |
| <b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b> |                            |                         |                  |              |
| Assets Revalued                                            |                            |                         | <b>0</b>         | 0            |
| Additions                                                  |                            |                         | <b>0</b>         | 0            |
| <b>Net Movement in Funds</b>                               | <b>(0)</b>                 | <b>545</b>              | <b>545</b>       | 545          |
| <b>Fund Balances Brought Forward</b>                       | <b>0</b>                   | <b>(279,464)</b>        | <b>(279,464)</b> | (280,009)    |
| <b>Fund Balances Carried Forward</b>                       | <b>(0)</b>                 | <b>(278,919)</b>        | <b>(278,919)</b> | (279,464)    |

**Ashurst Wood Recreation Ground - Registration Number 305162**  
**Balance Sheet as at 31<sup>st</sup> March 2025**

|                                              | Notes | 2024/25<br>£     | 2023/24<br>£ |
|----------------------------------------------|-------|------------------|--------------|
| <b>Fixed Assets</b>                          |       |                  |              |
| Tangible Assets                              |       | <b>278,919</b>   | 279,464      |
| <b>Total Fixed Assets</b>                    | 3     | <b>278,919</b>   | 279,464      |
| <b>Current Assets</b>                        |       |                  |              |
| Debtors                                      | 4     | <b>0</b>         | 0            |
| Creditors Prepayments (receipts in advance)  | 5     | <b>356</b>       | 160          |
| <b>Total Current Asset</b>                   |       | <b>356</b>       | 160          |
| Short Term Creditors                         | 5     | <b>(356)</b>     | (160)        |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>0</b>         | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | <b>278,919</b>   | 279,464      |
| <b>Endowment Funds</b>                       |       |                  |              |
| <b>Unrestricted Income Funds</b>             |       | <b>0</b>         | 0            |
| <b>Total Funds</b>                           |       | <b>(278,919)</b> | 279,464      |

# Ashurst Wood Recreation Ground - Registration Number 305162

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Fund

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2024/25<br>£ | Freehold Land<br>& Buildings<br>2023/24<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 287,793                                      | 287,793                                      |
| Additions                             |                                              |                                              |
| Revaluations                          |                                              |                                              |
| Disposals                             |                                              |                                              |
| Balance carried forward               | 287,793                                      | 287,793                                      |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | 8,329                                        | (7,784)                                      |
| Disposals                             |                                              |                                              |
| Revaluation                           |                                              |                                              |
| Charge for year                       | 545                                          | (545)                                        |
| Balance carried forward               | 8,874                                        | (8,329)                                      |
| <b>Net Book Value Brought forward</b> | 279,464                                      | 280,009                                      |
| <b>Net Book Value Carried forward</b> | 278,919                                      | 279,464                                      |

- Depreciation basis is straight line for buildings.
- Depreciation rate is 52 years for the pavilion.

# Ashurst Wood Recreation Ground - Registration Number 305162

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 356                                                          | 160                                                          |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>356</b>                                                   | <b>160</b>                                                   |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (356)                                                        | (160)                                                        |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>(356)</b>                                                 | <b>(160)</b>                                                 |

### 6. Reserves Policy

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

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

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

**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2025**

|                                                                        | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2024/25<br>£     | 2023/24<br>£     |
|------------------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                              |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                                  | (19,383)                   | 0                       | (19,383)         | (27,097)         |
| Income from Charitable Trading                                         | (1,681)                    | 0                       | (1,681)          | (3,502)          |
| <b>Total incoming resources</b>                                        | <b>(21,064)</b>            | <b>0</b>                | <b>(21,064)</b>  | <b>(30,599)</b>  |
| Less cost of generating funds                                          | 0                          | 0                       | 0                | 0                |
| <b>Net incoming resources available<br/>for charitable application</b> | <b>(21,064)</b>            | <b>0</b>                | <b>(21,064)</b>  | <b>(30,599)</b>  |
| <b>Expenditure</b>                                                     |                            |                         |                  |                  |
| Charitable Expenditure:                                                |                            |                         |                  |                  |
| Maintenance and Insurance                                              | 15,572                     |                         | 15,572           | 24,673           |
| Utilities                                                              | 5,192                      |                         | 5,192            | 5,636            |
| Management and Administration:                                         |                            |                         |                  |                  |
| Agency Management Fees                                                 |                            |                         | 0                | 0                |
| Audit Fees                                                             | 300                        |                         | 300              | 290              |
| Depreciation charge for year                                           |                            | 2,768                   | 2,768            | 2,768            |
| Provision for Bad Debt                                                 |                            |                         | 0                | 0                |
| <b>Total expenditure</b>                                               | <b>21,064</b>              | <b>2,768</b>            | <b>23,832</b>    | <b>33,367</b>    |
| Transfer Between Funds                                                 | 0                          | 0                       | 0                | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                               | <b>0</b>                   | <b>2,768</b>            | <b>2,768</b>     | <b>2,768</b>     |
| <b>Unrealised (Gains)/Losses on<br/>Tangible Fixed Assets:</b>         |                            |                         |                  |                  |
| Assets Revalued                                                        | 0                          |                         | 0                | (179,800)        |
| Write Back of Depreciation on Revaluation                              | 0                          | 0                       | 0                | 0                |
| Addition                                                               | 0                          | 0                       | 0                | 0                |
| <b>Net Movement in Funds</b>                                           | <b>0</b>                   | <b>2,768</b>            | <b>2,768</b>     | <b>(177,032)</b> |
| <b>Fund Balances Brought Forward</b>                                   | <b>0</b>                   | <b>(337,434)</b>        | <b>(337,434)</b> | <b>(160,402)</b> |
| <b>Fund Balances Carried Forward</b>                                   | <b>0</b>                   | <b>(334,666)</b>        | <b>(334,666)</b> | <b>(337,434)</b> |

**Richard Worsley (Cuckfield) Recreation Ground - Registration  
Number 206789  
Balance Sheet as at 31<sup>st</sup> March 2025**

|                                              |   |                |                |
|----------------------------------------------|---|----------------|----------------|
| Debtors                                      | 4 | <b>0</b>       | 0              |
| Creditors Prepayment (receipts in advance)   | 5 | <b>705</b>     | 1,347          |
| <b>Total Current Asset</b>                   |   | <b>705</b>     | 1,347          |
| Short Term Creditors                         | 5 | <b>(705)</b>   | (1,347)        |
| <b>Net Current Assets/(Liabilities)</b>      |   | <b>0</b>       | 0              |
| <b>Total Assets Less Current Liabilities</b> |   | <b>334,666</b> | <b>337,434</b> |

|                                  |                  |                  |
|----------------------------------|------------------|------------------|
| <b>Endowment Funds</b>           | <b>(334,666)</b> | (337,434)        |
| <b>Unrestricted Income Funds</b> |                  |                  |
| <b>Total Funds</b>               | <b>(334,666)</b> | <b>(337,434)</b> |

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

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment

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

### 3. Details of Movements on Assets

|                                       | £              | £        |
|---------------------------------------|----------------|----------|
| <b>Asset Cost or Valuation</b>        |                |          |
| Balance brought forward               | 386,578        | 206,778  |
| Additions                             | 0              | 0        |
| Revaluations                          | 0              | 179,800  |
| Disposals                             | 0              | 0        |
| Balance carried forward               | 386,578        | 386,578  |
| <b>Accumulated Depreciation</b>       |                |          |
| Balance brought forward               | (49,144)       | (46,376) |
| Disposals                             | 0              | 0        |
| Revaluation                           | 0              | 0        |
| Charge for year                       | (2,768)        | (2,768)  |
| Balance carried forward               | (51,912)       | (49,144) |
| <b>Net Book Value Brought forward</b> | <b>337,434</b> | 160,402  |
| <b>Net Book Value Carried forward</b> | <b>334,666</b> | 337,434  |

- Depreciation basis is straight line for Buildings
- Depreciation rate is 47 years for Public Conveniences, 57 years for the Pavilion, 80 years for Tennis Pavilion.
- The asset revaluations as at 1<sup>st</sup> January 2024 were carried out by Chartered Surveyors at Wilks Head Eve LLP.

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

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 705                                                          | 1,347                                                        |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>705</b>                                                   | <b>1,347</b>                                                 |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (705)                                                        | (1,347)                                                      |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>(705)</b>                                                 | <b>(1,347)</b>                                               |

### 6. Reserves Policy

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

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

**St John's Park - Registration Number 305189**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2025**

|                                                                    | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2024/25<br>£     | 2023/24<br>£     |
|--------------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                          |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                              | (47,926)                   | 0                       | (47,926)         | (49,995)         |
| Income from Charitable Trading                                     | (200)                      | 0                       | (200)            | (8,240)          |
| <b>Total incoming resources</b>                                    | <b>(48,126)</b>            | <b>0</b>                | <b>(48,126)</b>  | <b>(58,236)</b>  |
| Cost of generating funds                                           | 0                          | 0                       | 0                | 0                |
| <b>Net incoming resources available for charitable application</b> | <b>(48,126)</b>            | <b>0</b>                | <b>(48,126)</b>  | <b>(56,228)</b>  |
| <b>Expenditure</b>                                                 |                            |                         |                  |                  |
| Charitable Expenditure:                                            |                            |                         |                  |                  |
| Maintenance and Insurance                                          | 25,929                     |                         | 25,929           | 36,278           |
| Utilities                                                          | 18,198                     |                         | 18,198           | 15,179           |
| Rates                                                              | 3,689                      |                         | 3,689            | 6,547            |
| Management and Administration Expenditure:                         |                            |                         |                  |                  |
| Legal Costs                                                        | 0                          |                         | 0                | 0                |
| Audit Fees                                                         | 310                        |                         | 310              | 300              |
| Depreciation charge for year                                       |                            | 7,596                   | 7,596            | 4,701            |
| Provision for Bad Debt                                             | 0                          |                         | 0                | (69)             |
| <b>Total expenditure</b>                                           | <b>48,126</b>              | <b>7,596</b>            | <b>55,722</b>    | <b>62,937</b>    |
| Transfer Between Funds                                             | 0                          | 0                       | 0                | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                           | <b>(0)</b>                 | <b>7,596</b>            | <b>7,596</b>     | <b>4,701</b>     |
| <b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b>         |                            |                         |                  |                  |
| Assets Revalued                                                    | 0                          | (260,902)               | (260,902)        | 0                |
| Write back of depreciation on revaluation                          | 0                          | 0                       | 0                | 0                |
| Additions                                                          | 0                          |                         | 0                | 0                |
| <b>Net Movement in Funds</b>                                       | <b>0</b>                   | <b>(253,306)</b>        | <b>(253,306)</b> | <b>4,701</b>     |
| <b>Fund Balances Brought Forward</b>                               | <b>0</b>                   | <b>(372,100)</b>        | <b>(372,100)</b> | <b>(376,801)</b> |
| <b>Fund Balances Carried Forward</b>                               | <b>0</b>                   | <b>(625,406)</b>        | <b>(625,406)</b> | <b>(372,100)</b> |

**St John's Park - Registration Number 305189**  
**Balance Sheet as at 31<sup>st</sup> March 2025**

|                                              | Notes | 2024/25<br>£ | 2023/24<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 625,406      | 372,100      |
| <b>Total Fixed Assets</b>                    | 3     | 625,406      | 372,100      |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     |              |              |
| Creditors Prepayment (receipts in advance)   | 4     | 515          | 2,589        |
| <b>Total Current Asset</b>                   |       | 515          | 2,589        |
| Short Term Creditors                         | 5     | (515)        | (2,589)      |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 625,406      | 372,100      |
| <b>Endowment Funds</b>                       |       |              |              |
| Unrestricted Income Funds                    |       | (625,406)    | (372,100)    |
| <b>Total Funds</b>                           |       | (625,406)    | (372,100)    |

# St John's Park - Registration Number 305189

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2024/25<br>£ | Freehold Land<br>& Buildings<br>2023/24<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 433,563                                      | 433,563                                      |
| Additions                             |                                              |                                              |
| Revaluations                          | 260,902                                      |                                              |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 694,465                                      | 433,563                                      |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | (61,463)                                     | (56,762)                                     |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | (7,596)                                      | (4,701)                                      |
| Balance carried forward               | (69,059)                                     | (61,463)                                     |
| <b>Net Book Value Brought forward</b> | <b>372,100</b>                               | <b>376,801</b>                               |
| <b>Net Book Value Carried forward</b> | <b>625,406</b>                               | <b>372,100</b>                               |

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 51 years for the Pavilion.
- The asset revaluation for 1<sup>st</sup> January 2025 was carried out by Chartered Surveyors at Wilks Head Eve LLP and the Valuation basis was changed from Existing Use Value (EUV) to Depreciated Replacement Cost (DRC).

# St John's Park - Registration Number 305189

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (Receipts in Advance)                     | 515                                                          | 2,589                                                        |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>515</b>                                                   | <b>2,589</b>                                                 |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (515)                                                        | (2,589)                                                      |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>(515)</b>                                                 | <b>(2,589)</b>                                               |

### 6. Reserves Policy

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

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

**Fairfield Road Recreation Ground - Registration Number 305187**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2025**

|                                                            | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2024/25<br>£     | 2023/24<br>£     |
|------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                  |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                      | (10,249)                   | 0                       | (10,249)         | (11,903)         |
| Income from Charitable Trading                             | 6,256                      | 0                       | 6,256            | (4,047)          |
| <b>Total incoming resources</b>                            | <b>(3,993)</b>             | <b>0</b>                | <b>(3,993)</b>   | <b>(15,949)</b>  |
| <b>Expenditure</b>                                         |                            |                         |                  |                  |
| Charitable Expenditure:                                    |                            |                         |                  |                  |
| Maintenance and Insurance                                  | 3,923                      |                         | 3,923            | 15,018           |
| Utilities                                                  | 591                        |                         | 591              | 547              |
| Audit Fees                                                 | 300                        |                         | 300              | 290              |
| Depreciation charge for year                               |                            | 1,842                   | 1,842            | 1,842            |
| Provision for Bad Debt                                     | (821)                      |                         | (821)            | 95               |
| <b>Total expenditure</b>                                   | <b>3,993</b>               | <b>1,842</b>            | <b>5,835</b>     | <b>17,791</b>    |
| Transfer Between Funds                                     | 0                          | 0                       | 0                | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                   | <b>0</b>                   | <b>1,842</b>            | <b>1,842</b>     | <b>1,842</b>     |
| <b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b> |                            |                         |                  |                  |
| Additions                                                  | 0                          |                         | 0                | 0                |
| Disposals                                                  | 0                          |                         | 0                | 0                |
| Assets Revalued                                            | 0                          | (96,000)                | (96,000)         | 0                |
| Write back of depreciation on revaluation                  | 0                          |                         | 0                | 0                |
| <b>Net Movement in Funds</b>                               | <b>0</b>                   | <b>(94,158)</b>         | <b>(94,158)</b>  | <b>1,842</b>     |
| <b>Fund Balances Brought Forward</b>                       | <b>0</b>                   | <b>(263,116)</b>        | <b>(263,116)</b> | <b>(264,958)</b> |
| <b>Fund Balances Carried Forward</b>                       | <b>0</b>                   | <b>(357,274)</b>        | <b>(357,274)</b> | <b>(263,116)</b> |

**Fairfield Road Recreation Ground - Registration Number 305187**  
**Balance Sheet as at 31<sup>st</sup> March 2025**

|                                              | Notes | 2024/25<br>£     | 2023/24<br>£ |
|----------------------------------------------|-------|------------------|--------------|
| <b>Fixed Assets</b>                          |       |                  |              |
| Tangible Assets                              |       | <b>357,274</b>   | 263,116      |
| <b>Total Fixed Assets</b>                    | 3     | <b>357,274</b>   | 263,116      |
| <b>Current Assets</b>                        |       |                  |              |
| Debtors                                      | 4     | <b>0</b>         | 0            |
| Creditors Prepayment (receipts in advance)   | 4     | <b>69</b>        | 95           |
| <b>Total Current Asset</b>                   |       | <b>69</b>        | 95           |
| Short Term Creditors                         | 5     | <b>(69)</b>      | (95)         |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>0</b>         | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | <b>357,274</b>   | 263,116      |
| <br>                                         |       |                  |              |
| <b>Endowment Funds</b>                       |       | <b>(357,274)</b> | (263,116)    |
| <b>Unrestricted Income Funds</b>             |       | <b>0</b>         | 0            |
| <b>Total Funds</b>                           |       | <b>(357,274)</b> | (263,116)    |

# Fairfield Road Recreation Ground - Registration Number 305187

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2024/25<br>£ | Freehold Land<br>& Buildings<br>2023/24<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 273,708                                      | 273,708                                      |
| Additions                             |                                              |                                              |
| Revaluations                          | 96,000                                       | 0                                            |
| Disposals                             |                                              |                                              |
| Balance carried forward               | 369,708                                      | 273,708                                      |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | (10,592)                                     | (8,750)                                      |
| Disposals                             |                                              |                                              |
| Revaluation                           |                                              |                                              |
| Charge for year                       | (1,842)                                      | (1,842)                                      |
| Balance carried forward               | (12,434)                                     | (10,592)                                     |
| <b>Net Book Value Brought forward</b> | <b>263,116</b>                               | 264,958                                      |
| <b>Net Book Value Carried forward</b> | <b>357,274</b>                               | 263,116                                      |

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 50 years for the Pavilion.
- The asset revaluation for 1st January 2023 was carried out by Chartered Surveyors at Wilks Head Eve LLP.
- The appreciation in value is due to an increase in the market value of the amenity land.

## Fairfield Road Recreation Ground - Registration Number 305187

### Notes to the Accounts

#### 4. Debtors and Prepayments

| <b>Analysis of Debtors</b>                            | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 69                                                           | 95                                                           |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>69</b>                                                    | <b>95</b>                                                    |

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

#### 5. Creditors and Accruals

| <b>Analysis of Creditors</b>                          | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (69)                                                         | (95)                                                         |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>(69)</b>                                                  | <b>(95)</b>                                                  |

#### 6. Reserves Policy

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

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

**Lucastes Avenue Open Space - Registration Number 233890**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2025**

|                                                                | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2024/25<br>£ | 2023/24<br>£   |
|----------------------------------------------------------------|----------------------------|-------------------------|--------------|----------------|
| <b>Incoming Resources</b>                                      |                            |                         |              |                |
| Incoming Resources from Donors (MSDC)                          | 0                          | 0                       | 0            | (1,408)        |
| <b>Total incoming resources</b>                                | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>(1,408)</b> |
| <b>Expenditure</b>                                             |                            |                         |              |                |
| Charitable Expenditure:<br>Maintenance                         | 0                          | 0                       | 0            | 1408           |
| <b>Total expenditure</b>                                       | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>       |
| Transfer Between Funds                                         | 0                          | 0                       | 0            | 0              |
| <b>Net (Incoming)/Outgoing Resources</b>                       | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>       |
| <b>Unrealised (Gains)/Losses on<br/>Tangible Fixed Assets:</b> |                            |                         |              |                |
| Assets Revalued                                                | 0                          | 0                       | 0            | 0              |
| <b>Net Movement in Funds</b>                                   | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>       |
| <b>Fund Balances Brought Forward</b>                           | <b>0</b>                   | <b>(2)</b>              | <b>(2)</b>   | <b>(2)</b>     |
| <b>Fund Balances Carried Forward</b>                           | <b>0</b>                   | <b>(2)</b>              | <b>(2)</b>   | <b>(2)</b>     |

**Lucastes Avenue Open Space - Registration Number 233890**  
**Balance Sheet as at 31<sup>st</sup> March 2025**

|                                              | Notes | 2024/25<br>£ | 2023/24<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 2            | 2            |
| <b>Total Fixed Assets</b>                    | 3     | 2            | 2            |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors Prepayment (receipts in advance)   | 4     | 0            | 0            |
| <b>Total Current Asset</b>                   |       | 0            | 0            |
| Short Term Creditors                         | 5     | 0            | 0            |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 2            | 2            |
| <br>                                         |       |              |              |
| <b>Endowment Funds</b>                       |       | (2)          | (2)          |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (2)          | (2)          |

# Lucastes Avenue Open Space - Registration Number 233890

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2024/25<br>£ | Freehold Land<br>& Buildings<br>2023/24<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 2                                            | 2                                            |
| Additions                             | 0                                            | 0                                            |
| Revaluations                          | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 2                                            | 2                                            |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | 0                                            | 0                                            |
| Balance carried forward               | 0                                            | 0                                            |
| <b>Net Book Value Brought forward</b> | 2                                            | 2                                            |
| <b>Net Book Value Carried forward</b> | 2                                            | 2                                            |

- Depreciation is not applicable.

# Lucastes Avenue Open Space - Registration Number 233890

## Notes to the Accounts

### 4. Debtors and Prepayments

#### Analysis of Debtors

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 0                                                            |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

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

### 5. Creditors and Accruals

#### Analysis of Creditors

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | 0                                                            |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

### 6. Reserves Policy

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

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

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

**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2025**

|                                                                | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2024/25<br>£ | 2023/24<br>£   |
|----------------------------------------------------------------|----------------------------|-------------------------|--------------|----------------|
| <b>Incoming Resources</b>                                      |                            |                         |              |                |
| Incoming Resources from Donors:                                | 0                          | 0                       | 0            | (1,821)        |
| <b>Total incoming resources</b>                                | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>(1,821)</b> |
| <b>Expenditure</b>                                             |                            |                         |              |                |
| Direct Charitable Expenditure:                                 |                            |                         |              |                |
| Maintenance                                                    | 0                          | 0                       | 0            | 1821           |
| Audit Fee                                                      | 0                          | 0                       | 0            | 0              |
| <b>Total expenditure</b>                                       | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>1,821</b>   |
| Transfer Between Funds                                         |                            |                         | 0            | 0              |
| <b>Net (Incoming)/Outgoing Resources</b>                       | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>       |
| <b>Unrealised (Gains)/Losses on<br/>Tangible Fixed Assets:</b> |                            |                         |              |                |
| Assets Revalued                                                | 0                          | 0                       | 0            | 0              |
| <b>Net Movement in Funds</b>                                   | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>       |
| <b>Fund Balances Brought Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>   | <b>(1)</b>     |
| <b>Fund Balances Carried Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>   | <b>(1)</b>     |

**West Common Public Walk and Pleasure Ground - Registration  
Number 305324  
Balance Sheet as at 31<sup>st</sup> March 2025**

|                                              | Notes | 2024/25<br>£ | 2023/24<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 1            | 1            |
| <b>Total Fixed Assets</b>                    | 3     | 1            | 1            |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors prepayment (receipts in advance)   | 4     | 0            | 0            |
| <b>Total Current Asset</b>                   |       | 0            | 0            |
| Short Term Creditors                         | 5     | 0            | 0            |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 1            | 1            |
| <br>                                         |       |              |              |
| <b>Endowment Funds</b>                       |       | (1)          | (1)          |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (1)          | (1)          |

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

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2024/25<br>£ | Freehold Land<br>& Buildings<br>2023/24<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 1                                            | 1                                            |
| Additions                             | 0                                            | 0                                            |
| Revaluations                          | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 1                                            | 1                                            |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | 0                                            | 0                                            |
| Balance carried forward               | 0                                            | 0                                            |
| <b>Net Book Value Brought forward</b> | 1                                            | 1                                            |
| <b>Net Book Value Carried forward</b> | 1                                            | 1                                            |

- Depreciation is not applicable.

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

## Notes to the Accounts

### 4. Debtors and Prepayment

#### Analysis of Debtors

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 0                                                            |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

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

### 5. Creditors and Accruals

#### Analysis of Creditors

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | 0                                                            |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

### 6. Reserves Policy

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

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

**Brooklands Park - Registration Number – not yet registered**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2025**

|                                                                | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2024/25<br>£ | 2023/24<br>£   |
|----------------------------------------------------------------|----------------------------|-------------------------|--------------|----------------|
| <b>Incoming Resources</b>                                      |                            |                         |              |                |
| Incoming Resources from Donors:                                | 0                          | 0                       | 0            | (7,228)        |
| <b>Total incoming resources</b>                                | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>(7,228)</b> |
| <b>Expenditure</b>                                             |                            |                         |              |                |
| Direct Charitable Expenditure:                                 |                            |                         |              |                |
| Maintenance                                                    | 0                          | 0                       | 0            | 7,228          |
| Audit Fee                                                      | 0                          | 0                       | 0            | 0              |
| <b>Total expenditure</b>                                       | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>7,228</b>   |
| Transfer Between Funds                                         |                            |                         | 0            | 0              |
| <b>Net (Incoming)/Outgoing Resources</b>                       | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>       |
| <b>Unrealised (Gains)/Losses on<br/>Tangible Fixed Assets:</b> |                            |                         |              |                |
| Additions                                                      | 0                          | 0                       | 0            | 0              |
| <b>Net Movement in Funds</b>                                   | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>       |
| <b>Fund Balances Brought Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>   | <b>(1)</b>     |
| <b>Fund Balances Carried Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>   | <b>(1)</b>     |

**Brooklands Park - Registration Number – not yet registered**  
**Balance Sheet as at 31<sup>st</sup> March 2025**

|                                              | Notes | 2024/25<br>£ | 2023/24<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 1            | 1            |
| <b>Total Fixed Assets</b>                    | 3     | 1            | 1            |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors prepayment (receipts in advance)   | 4     | 0            | 0            |
| <b>Total Current Asset</b>                   |       | 0            | 0            |
| Short Term Creditors                         | 5     | 0            | 0            |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 1            | 1            |
| <br>                                         |       |              |              |
| <b>Endowment Funds</b>                       |       | (1)          | (1)          |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (1)          | (1)          |

# Brooklands Park - Registration Number- not yet registered

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2024/25<br>£ | Freehold Land<br>& Buildings<br>2023/24<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 1                                            | 1                                            |
| Additions                             | 0                                            | 0                                            |
| Revaluations                          | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 1                                            | 1                                            |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | 0                                            | 0                                            |
| Balance carried forward               | 0                                            | 0                                            |
| <b>Net Book Value Brought forward</b> | 1                                            | 1                                            |
| <b>Net Book Value Carried forward</b> | 1                                            | 1                                            |

- Depreciation is not applicable.

# Brooklands Park - Registration Number – not yet registered

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 0                                                            |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | 0                                                            |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

### 6. Reserves Policy

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

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

**John Pears Recreation Ground - Registration Number** not yet registered  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2025**

|                                                                        | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2024/25<br>£     | 2023/24<br>£     |
|------------------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                              |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                                  | (12,045)                   | 0                       | (12,045)         | (12,970)         |
| Income from Charitable Trading                                         | (2,405)                    | 0                       | (2,405)          | (3,513)          |
| <b>Total incoming resources</b>                                        | <b>(14,450)</b>            | <b>0</b>                | <b>(14,450)</b>  | <b>(16,483)</b>  |
| Less cost of generating funds                                          | 0                          | 0                       | 0                | 0                |
| <b>Net incoming resources available<br/>for charitable application</b> | <b>(14,450)</b>            | <b>0</b>                | <b>(14,450)</b>  | <b>(15,880)</b>  |
| <b>Expenditure</b>                                                     |                            |                         |                  |                  |
| Charitable Expenditure:                                                |                            |                         |                  |                  |
| Maintenance                                                            | 8,201                      |                         | 8,201            | 10,075           |
| Utilities                                                              | 2,726                      |                         | 2,726            | 2,250            |
| Rates                                                                  | 1,572                      |                         | 1,572            | 3,443            |
| Management and Administration:                                         |                            |                         |                  |                  |
| Agency Management Fees                                                 | 1,846                      |                         | 1,846            | 615              |
| Audit Fees                                                             | 105                        |                         | 105              | 100              |
| Depreciation charge for year                                           |                            | 21,162                  | 21,162           | 21,161           |
| Provision for Bad Debt                                                 |                            |                         | 0                | 0                |
| <b>Total expenditure</b>                                               | <b>14,451</b>              | <b>21,162</b>           | <b>35,612</b>    | <b>37,644</b>    |
| Transfer Between Funds                                                 | 0                          | 0                       | 0                | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                               | <b>1</b>                   | <b>21,162</b>           | <b>21,162</b>    | <b>21,161</b>    |
| <b>Unrealised (Gains)/Losses on<br/>Tangible Fixed Assets:</b>         |                            |                         |                  |                  |
| Assets Revalued                                                        | 0                          |                         | 0                | 0                |
| Write Back of Depreciation on Revaluation                              | 0                          |                         | 0                | 0                |
| Addition                                                               | 0                          |                         | 0                | 0                |
| <b>Net Movement in Funds</b>                                           | <b>0</b>                   | <b>21,162</b>           | <b>21,162</b>    | <b>21,161</b>    |
| <b>Fund Balances Brought Forward</b>                                   | <b>0</b>                   | <b>(598,913)</b>        | <b>(598,913)</b> | <b>(620,074)</b> |
| <b>Fund Balances Carried Forward</b>                                   | <b>0</b>                   | <b>(577,752)</b>        | <b>(577,752)</b> | <b>(598,913)</b> |

**John Pears Recreation Ground - Registration Number** not yet registered  
**Balance Sheet as at 31<sup>st</sup> March 2025**

|                                              | Notes | 2024/25<br>£     | 2023/24<br>£     |
|----------------------------------------------|-------|------------------|------------------|
| <b>Fixed Assets</b>                          |       |                  |                  |
| Tangible Assets                              |       | <b>577,752</b>   | 598,913          |
| <b>Total Fixed Assets</b>                    | 3     | <b>577,752</b>   | 598,913          |
| <b>Current Assets</b>                        |       |                  |                  |
| Debtors                                      | 4     | <b>0</b>         | 0                |
| Creditors Prepayment (receipts in advance)   | 5     | <b>5,802</b>     | 120              |
| <b>Total Current Asset</b>                   |       | <b>5,802</b>     | 120              |
| Short Term Creditors                         | 5     | <b>(5,802)</b>   | (120)            |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>0</b>         | 0                |
| <b>Total Assets Less Current Liabilities</b> |       | <b>577,752</b>   | <b>598,913</b>   |
| <br>                                         |       |                  |                  |
| <b>Endowment Funds</b>                       |       | <b>(577,752)</b> | (620,074)        |
| <b>Unrestricted Income Funds</b>             |       | <b>0</b>         | 0                |
| <b>Total Funds</b>                           |       | <b>(577,752)</b> | <b>(620,074)</b> |

# John Pears Recreation Ground - Registration Number not yet registered

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings<br>2024/25<br>£ | Freehold Land &<br>Buildings<br>2023/24<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 677,287                                      | 677,287                                      |
| Additions                             |                                              |                                              |
| Revaluations                          |                                              |                                              |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 677,287                                      | 677,287                                      |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | (78,734)                                     | 57,213                                       |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | (21,161)                                     | (21,161)                                     |
| Balance carried forward               | (99,895)                                     | (78,734)                                     |
| <b>Net Book Value Brought forward</b> | <b>598,913</b>                               | 620,074                                      |
| <b>Net Book Value Carried forward</b> | <b>577,392</b>                               | 598,913                                      |

- Depreciation basis is straight line for Buildings
- Depreciation rate is 51 years for the Pavilion and 5 years for the Playground Equipment.
- The asset revaluation as at 1<sup>st</sup> April 2020 which was carried out by Wilks Head Eve LLP.

# John Pears Recreation Ground - Registration Number not yet registered

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 5,802                                                        | 120                                                          |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>5,802</b>                                                 | <b>120</b>                                                   |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2024/25<br>£ | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (5,802)                                                      | (120)                                                        |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>(5,802)</b>                                               | <b>(120)</b>                                                 |

### 6. Reserves Policy

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

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

# Independent Examiner's Report on the Accounts

## Report to:

The trustees/members of Beech Hurst Gardens, Ashurst Wood Recreation Ground, Richard Worsley (Cuckfield) Recreation Ground, St John's Park, Fairfield Recreation Ground, Lucastes Avenue Open Space, West Common Public Walk and Pleasure Ground, Brooklands Park and John Pears Recreation Ground.

On accounts for the year ended 31<sup>st</sup> March 2025

Set out on pages 2 – 37.

## Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

## Basis of Independent Examiner's Report

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

## Independent Examiner's Statement

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

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

or

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



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

**26 June 2025**



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

BEECH HURST GARDENS

On accounts for the year  
ended

31/03/2025

Charity no  
(if any)

305202

Set out on pages

3 - 5

(remember to include the page numbers of additional sheets)

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

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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

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

Signed:

Date:

26/6/25

Name:

ALAN PEACH

Relevant professional  
qualification(s) or body  
(if any):

CPFA

Address:

LARKSPUR

BERRY LANE

LITTLEHAMPTON, BN17 5HD

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

ASHURST WOOD RECREATION GROUND

On accounts for the year  
ended

31 / 03 / 25

Charity no  
(if any)

305162

Set out on pages

7 - 9

(remember to include the page numbers of additional sheets)

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

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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

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

Signed:

Alan Peach

Date:

26 / 6 / 25

Name:

ALAN PEACH

Relevant professional  
qualification(s) or body  
(if any):

CPFA

Address:

LARKSPUR

BERRY LANE

LITTLEHAMPTON, BN17 5HD

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name **RICHARD WORSLEY RECREATION  
GROUND, CUCKFIELD**

On accounts for the year  
ended

**31/03/25**

Charity no  
(if any)

**206789**

Set out on pages

**11 - 13**

(remember to include the page numbers of additional sheets)

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

### 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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

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

Signed:

*Alan Peach*

Date:

**26/6/25.**

Name:

**ALAN PEACH**

Relevant professional  
qualification(s) or body  
(if any):

**CPFA**

Address:

**LARKSPUR**

**BERRY LANE**

**LITTLEHAMPTON, BN17 5HD**

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name **ST JOHNS PARK**

On accounts for the year  
ended

**31/03/25**

Charity no  
(if any)

**305189**

Set out on pages

**15 - 17**

(remember to include the page numbers of additional sheets)

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

**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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

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

Signed:

**Alan Peach**

Date:

**26/6/25**

Name:

**ALAN PEACH**

Relevant professional  
qualification(s) or body  
(if any):

**CPFA**

Address:

**LARKSPUR**

**BERRY LANE**

**LITTLE HAMPTON, BN17 5HD**

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
**FAIRFIELD ROAD RECREATION GROUND**

On accounts for the year  
ended

**31 / 03 / 2025**

Charity no  
(if any)

**305 187**

Set out on pages

**19 - 21**

(remember to include the page numbers of additional sheets)

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

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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

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

Signed:

**Alan Peach**

Date:

**26 / 6 / 25**

Name:

**ALAN PEACH**

Relevant professional  
qualification(s) or body  
(if any):

**CPFA**

Address:

**LARKSPUR**

**BERRY LANE**

**LITTLEHAMPTON, BN17 5HD**

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

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



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

**Independent examiner's  
report on the accounts**

**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name

LUCASTES AVENUE OPEN SPACE

**On accounts for the year  
ended**

31/03/25

**Charity no  
(if any)**

233890

**Set out on pages**

23 - 25

(remember to include the page numbers of additional sheets)

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

**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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

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

**Signed:**

Read

**Date:**

28/6/25

**Name:**

ALAN PEACH

**Relevant professional  
qualification(s) or body  
(if any):**

CPFA.

**Address:**

LARKSPUR

BERRY LANE

LITTLEHAMPTON, BN17 5HD

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name **WEST COMMON PUBLIC WALK  
AND PLEASURE GROUND**

On accounts for the year  
ended

**31/03/25**

Charity no  
(if any)

**305324**

Set out on pages

**27 - 29**

(remember to include the page numbers of additional sheets)

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

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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

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

Signed:

*[Signature]*

Date:

**26/6/25.**

Name:

**ALAN PEACH**

Relevant professional  
qualification(s) or body  
(if any):

**CPFA**

Address:

**LARKSPUR**

**BERRY LANE**

**LITTLEHAMPTON, BN17 5HD**

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

BROOKLANDS PARK

On accounts for the year  
ended

31/03/25

Charity no  
(if any)

Set out on pages

31 - 33

(remember to include the page numbers of additional sheets)

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

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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

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

Signed:

*Alan Peach*

Date:

26/6/25

Name:

ALAN PEACH

Relevant professional  
qualification(s) or body  
(if any):

CPFA

Address:

LARKSPUR

BERRY LANE

LITTLEHAMPTON, BN17 5HD

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

JOHN PEARS RECREATION GROUND

On accounts for the year  
ended

31/03/25

Charity no  
(if any)

Set out on pages

(remember to include the page numbers of additional sheets)

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

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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

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

Signed:

*Alan Peach*

Date:

26/6/25

Name:

ALAN PEACH

Relevant professional  
qualification(s) or body  
(if any):

CPFA

Address:

LARKSPUR

BERRY LANE

LITTLEHAMPTON, BN17 5HD

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

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

---

# Accounts

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## **COUNCIL CHARITABLE LAND – ANNUAL OPERATIONAL REPORT 1 APRIL 2023 to 31 MARCH 2024**

REPORT OF: DIRECTOR OF RESOURCES AND ORGANISATIONAL DEVELOPMENT  
Contact Officer: Kevin Toogood, Assistant Director, Governance and Monitoring Officer  
Email: [kevin.toogood@midsussex.gov.uk](mailto:kevin.toogood@midsussex.gov.uk) Tel: 01444 477050  
Wards Affected: N/A  
Key Decision No  
Report To: Charity Trustees  
25 September 2024

---

### **Purpose Of Report**

The purpose of the report is to provide a review of the operational activities of the Charities and a statement of each charity's financial affairs for the period 1st April 2023 to 31st March 2024. It also updates the trustees on operational matters. A copy of the Accounts for each charity is annexed to this report and together they comprise the Charity's Annual Report and Accounts.

### **Recommendations**

- 1. The Charity Trustees are recommended to:**
    - (i) Note and agree the contents of this report; and**
    - (ii) Approve the Charities' Accounts for 2023/2024.**
- 

### **Background**

2. The Council is the Trustee of the Charities mentioned in this report. The Trustees of all registered charities in England and Wales are required to prepare an annual report regarding the activities of the charity in the preceding financial year.
3. The Council as Trustee comprises all the Members of the Council, who are the managing Trustees of the Charities mentioned in this report.
4. All of the Charities mentioned in this report are unincorporated associations and their principal office is Mid Sussex District Council, Oaklands, Oaklands Road, Haywards Heath, West Sussex RH16 1SS. The Council's Chief Executive, Kathryn Hall, was the Chief Executive of the Charities mentioned in this report for the year 2023/24. Any major operational management decisions that might affect the interests of the Charities are made by the Charity Trustees.
5. For the period 2023/24 the Charities' Solicitor was Kevin Toogood, Assistant Director for Governance. The Charities' bankers are Lloyds Bank and Mr Alan Peach (CPFA) independently audits all their Accounts.
6. The objective in relation to all of the Charities is to maintain the quality of the facilities they provide whilst securing income-generating capacity, to offset the costs of providing these publicly accessible open spaces and facilities.

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

7. The Charity was constituted when the Gardens were gifted to the Council's predecessor, the Urban District Council of Cuckfield, by the trustees of the late William Johnson Yapp to be administered by the Council upon charitable trust.
8. The object of the Charity is the provision of a public park and recreation ground for the benefit of the inhabitants of Haywards Heath. The Trustees' powers of management are very restrictive.
9. These gardens represent a major park for the town of Haywards Heath while attracting visitors from outside the district. Regular maintenance has provided a high-quality facility. The site continues to hold a 'Green Flag' award.
10. £131,086 net income was received through charitable trading in 2023/24. The income funded the expenditure of £89,893 for grounds and general upkeep of the park as outlined in the paragraph above.

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

11. The object of this Charity is the provision of open space for the recreation of adults and as a playground for the children and young people of the village of Ashurst Wood as public open space. The Council's powers of management are restricted to using the property for charitable purposes. All the facilities are well-used and regularly maintained.
12. £2,804 income was received for football pitch and pavilion hire in 2023/24. The income contributed towards the expenditure of £16,264 for grounds and general upkeep of the Recreation Ground as outlined in the paragraph above. The balance of expenditure, excluding depreciation, was covered by a donation from the council of £12,915.

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

13. The object of this Charity is the provision of a Public Recreation Ground for the use and benefit of the inhabitants of the former Urban District of Cuckfield and the Parish of Cuckfield Rural. The Council's powers of management are restricted to using the property for charitable purposes. By virtue of a Scheme made by the Charity Commissioners on 15 May 2000, the Council now has limited power, subject to complying with charity law and the prior written consent of the Charity Commissioners, to let part of the Charity's property provided that this will not unduly interfere with the objects of the Charity.
14. The grounds of this well-used venue have been regularly maintained. In total income of £3,502 was generated in 2023/24, mainly from pitch and event hiring and ground rental for the tennis pavilion. The income contributed to the grounds maintenance and upkeep of the pavilion, playgrounds and paddling pool – amounting to an expenditure of £33,367. The balance of expenditure, excluding depreciation, was covered by a donation from the council of £27,097.

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

15. The object of the Charity is the provision of a Public Park and Pleasure Ground for the benefit of the inhabitants and visitors to St John's Common.
16. Income of £8,240 was generated in 2023/24 mainly from the cricket pitch, playgroup, and pavilion hire. This contributed towards the expenditure of £62,937 for grounds and

general upkeep of the facilities. The balance of expenditure, excluding depreciation, was covered by a donation from the council of £49,995.

17. The site retained its 'Green Flag' status for the fifth consecutive year in 2023/24.

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

18. The Charity's property comprises the eastern end of the recreation ground.
19. The object of the Charity is the provision of a place of exercise and recreation for the benefit of the inhabitants of the Parish of Clayton (now part of the Parish of Hassocks) and the neighbourhood.
20. The property comprises a popular public recreation ground including a drained football pitch. Regular maintenance by the Council has provided a high-quality facility. This has generated an income of £4,047 in 2023/24 from events, pitch and pavilion hire. The expenditure was £17,792 for sports pitch maintenance and associated facility running costs. The balance of expenditure, excluding depreciation, was covered by a donation from the council of £11,903

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

21. The object of the Charity is the provision of public open space for the enjoyment of the inhabitants of Haywards Heath.
22. The land comprises mainly roadside grass verges and woodland belts at the eastern end of Lucastes Avenue, which are regularly maintained by the Council, at a cost of £1,408. It has no income-generating potential and so is funded by a donation from the council.

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

23. The land was acquired by the Council's predecessor, the Urban District Council of Cuckfield pursuant to section 164 of the Public Health Act 1875 constitutes public open space.
24. The object of the Charity is the provision of a Public Walk and Pleasure Ground pursuant to section 164 of the Public Health Act 1875 for the benefit of the local inhabitants of Lindfield.
25. This land forms a linear open space surrounded by busy public highways with little income-generating potential. The site continues to be regularly maintained, at a cost of £1,821 funded by a donation from the council
26. The Blue Campaign 'rewilding' area continued into 2023/24.

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

27. The Charity's property comprises only the eastern half of the park. The object of the Charity is the provision of a Public Park and Recreation Ground for the benefit of the inhabitants of East Grinstead, the neighbourhood and the public generally.
28. The grounds of this popular park for East Grinstead were regularly maintained during 2023/24, at a cost of £7,228 funded by a donation from the council.

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

29. The object of the Charity is the provision of a Public Park and Recreation Ground for the benefit of the inhabitants of East Grinstead, the neighbourhood and the public generally.
30. The grounds were regularly maintained at a cost of £37,644. An income of £3,513 was generated in 2023/24. The balance of expenditure, excluding depreciation, was covered by a donation from the council of £12,970

### **Charities' Accounts**

31. The Charity Trustees are obliged to complete annual returns for each of the managed Charities under its control. The accounts are attached as Appendix 1 to this report. They set out the details of income and expenditure for each Trust Site for the financial year commencing on 1st April 2023 and ending on 31st March 2024.
32. The returns to the Charity Commission will be completed on the basis of these figures. In line with recommended practice, the Trust Fund Assets are no longer consolidated within the balance sheet in the Council's Statement of Accounts.
33. Trustees should note that in the case of any charity where the charity's expenditure exceeds its income, the shortfall is met from the Council's own resources.

### **Financial Implications**

34. All income and expenditure shown in the 2023/24 Charity Accounts were accommodated within the 2023/24 Revenue Budget.

### **Risk Management Implications**

35. By compiling detailed annual operational and financial reports the Trustees minimise their risk of not complying with charities legislation and Charity Commission requirements. This report will form part of the Annual Return for each Charity referred to in the report.

### **Equality and Customer Service Implications**

36. None.

### **Other Material Implications**

37. None.

### **Sustainability Implications**

38. None

### **Appendices**

Appendix 1 – Charity Accounts for the Year Ended 31 March 2024

### **Background Papers**

None

# Charity Accounts for the Year Ended 31st March 2024

| <b>Contents</b>                                         | <b>Page<br/>No.</b> |
|---------------------------------------------------------|---------------------|
| <b>1 Beech Hurst Gardens</b>                            |                     |
| • Statement of Financial Activities                     | 2                   |
| • Balance Sheet                                         | 3                   |
| • Notes to the Accounts                                 | 4                   |
| <b>2 Ashurst Wood Recreation Ground</b>                 |                     |
| • Statement of Financial Activities                     | 6                   |
| • Balance Sheet                                         | 7                   |
| • Notes to the Accounts                                 | 8                   |
| <b>3 Richard Worsley Recreation Ground</b>              |                     |
| • Statement of Financial Activities                     | 10                  |
| • Balance Sheet                                         | 11                  |
| • Notes to the Accounts                                 | 12                  |
| <b>4 St John's Park</b>                                 |                     |
| • Statement of Financial Activities                     | 14                  |
| • Balance Sheet                                         | 15                  |
| • Notes to the Accounts                                 | 16                  |
| <b>5 Fairfield Road Recreation Ground</b>               |                     |
| • Statement of Financial Activities                     | 18                  |
| • Balance Sheet                                         | 19                  |
| • Notes to the Accounts                                 | 20                  |
| <b>6 Lucastes Avenue Open Space</b>                     |                     |
| • Statement of Financial Activities                     | 22                  |
| • Balance Sheet                                         | 23                  |
| • Notes to the Accounts                                 | 24                  |
| <b>7 West Common Public Walk and Pleasure Grounds</b>   |                     |
| • Statement of Financial Activities                     | 26                  |
| • Balance Sheet                                         | 27                  |
| • Notes to the Accounts                                 | 28                  |
| <b>8 Brooklands Park</b>                                |                     |
| • Statement of Financial Activities                     | 30                  |
| • Balance Sheet                                         | 31                  |
| • Notes to the Accounts                                 | 32                  |
| <b>9 John Pears Recreation Ground</b>                   |                     |
| • Statement of Financial Activities                     | 34                  |
| • Balance Sheet                                         | 35                  |
| • Notes to the Accounts                                 | 36                  |
| <b>10 Independent Examiner's Report on the Accounts</b> | 38                  |

**Beech Hurst Gardens - Registration Number 305202**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2024**

|                                                                        | Unrestricted<br>Funds | Restricted<br>Income<br>Funds | Endowment<br>Funds | 2023/24            | 2022/23            |
|------------------------------------------------------------------------|-----------------------|-------------------------------|--------------------|--------------------|--------------------|
|                                                                        | £                     | £                             | £                  | £                  | £                  |
| <b>Incoming Resources</b>                                              |                       |                               |                    |                    |                    |
| Incoming Resources from Donors (MSDC)                                  |                       |                               |                    | 0                  | 0                  |
| Income from Charitable Trading                                         | (8,691)               | (123,791)                     |                    | (132,482)          | (134,373)          |
| <b>Total incoming resources</b>                                        | <b>(8,691)</b>        | <b>(123,791)</b>              | <b>0</b>           | <b>(132,482)</b>   | <b>(134,373)</b>   |
| Less cost of generating funds                                          | 1,396                 | 0                             | 0                  | 1,396              | 0                  |
| <b>Net incoming resources available<br/>for charitable application</b> | <b>(7,295)</b>        | <b>(123,791)</b>              | <b>0</b>           | <b>(131,086)</b>   | <b>(134,373)</b>   |
| <b>Expenditure</b>                                                     |                       |                               |                    |                    |                    |
| Charitable Expenditure:                                                |                       |                               |                    |                    |                    |
| Maintenance and Insurance                                              | 66,276                |                               |                    | 66,276             | 57,558             |
| Utilities                                                              | 4,231                 |                               |                    | 4,231              | 3,513              |
| Council Tax                                                            | 177                   |                               |                    | 177                | 524                |
| Management and Administration:                                         |                       |                               |                    |                    |                    |
| Letting fee                                                            | 1,250                 |                               |                    | 1,250              | 271                |
| Audit Fees                                                             | 570                   |                               |                    | 570                | 560                |
| Depreciation charge for year                                           |                       |                               | 19,855             | 19,855             | 19854              |
| Provision for Bad Debt                                                 | (2,466)               |                               |                    | (2,466)            | 448                |
| <b>Total expenditure</b>                                               | <b>70,038</b>         | <b>0</b>                      | <b>19,855</b>      | <b>89,893</b>      | <b>82,729</b>      |
| Transfer Between Funds                                                 | (62,743)              | 62,743                        | 0                  | 0                  | 0                  |
| <b>Net (Incoming)/Outgoing Resources</b>                               | <b>0</b>              | <b>(61,048)</b>               | <b>19,855</b>      | <b>(41,193)</b>    | <b>(51,644)</b>    |
| <b>Unrealised (Gains)/Losses on<br/>Tangible Fixed Assets:</b>         |                       |                               |                    |                    |                    |
| Assets Revalued                                                        |                       |                               |                    | 0                  | (340,441)          |
| Write Back of Depreciation on Revaluation                              |                       |                               |                    | 0                  | 0                  |
| Additions                                                              |                       |                               |                    | 0                  | 0                  |
| <b>Net Movement in Funds</b>                                           | <b>0</b>              | <b>(61,048)</b>               | <b>19,855</b>      | <b>(41,193)</b>    | <b>(392,085)</b>   |
| <b>Fund Balances Brought Forward</b>                                   | <b>0</b>              | <b>(343,906)</b>              | <b>(2,925,786)</b> | <b>(3,269,692)</b> | <b>(2,877,607)</b> |
| <b>Fund Balances Carried Forward</b>                                   | <b>0</b>              | <b>(404,954)</b>              | <b>(2,905,931)</b> | <b>(3,310,885)</b> | <b>(3,269,693)</b> |

# Beech Hurst Gardens - Registration Number 305202

## Balance Sheet as at 31<sup>st</sup> March 2024

|                                              | Notes | 2023/24<br>£       | 2022/23<br>£       |
|----------------------------------------------|-------|--------------------|--------------------|
| <b>Fixed Assets</b>                          |       |                    |                    |
| Tangible Assets                              |       | <b>2,905,931</b>   | 2,925,786          |
| <b>Total Fixed Assets</b>                    | 3     | <b>2,905,931</b>   | 2,925,786          |
| <b>Current Assets</b>                        |       |                    |                    |
| Debtors                                      | 4     | <b>404,954</b>     | 343,906            |
| Creditors Prepayment (receipts in advance)   | 5     | <b>449</b>         | 1,175              |
| <b>Total Current Asset</b>                   |       | <b>405,403</b>     | 345,081            |
| Short Term Creditors                         | 5     | <b>(449)</b>       | (1,175)            |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>404,954</b>     | 343,906            |
| <b>Total Assets Less Current Liabilities</b> |       | <b>3,310,885</b>   | <b>3,269,692</b>   |
| <b>Endowment Funds</b>                       |       | <b>(2,905,931)</b> | (2,925,786)        |
| <b>Restricted Income Funds</b>               |       | <b>(404,954)</b>   | (343,906)          |
| <b>Unrestricted Income Funds</b>             |       | <b>0</b>           | 0                  |
| <b>Total Funds</b>                           |       | <b>(3,310,885)</b> | <b>(3,269,692)</b> |

# Beech Hurst Gardens - Registration Number 305202

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment and Restricted Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings and<br>Equipment<br>2023/24<br>£ | Freehold Land<br>& Buildings and<br>Equipment<br>2022/23<br>£ |
|---------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                                               |                                                               |
| Balance brought forward               | 3,103,035                                                     | 2,762,594                                                     |
| Additions                             | 0                                                             | 0                                                             |
| Revaluations                          | 0                                                             | 340,441                                                       |
| Disposals                             | 0                                                             | 0                                                             |
| Balance carried forward               | 3,103,035                                                     | 3,103,035                                                     |
| <b>Accumulated Depreciation</b>       |                                                               |                                                               |
| Balance brought forward               | (177,249)                                                     | (157,395)                                                     |
| Disposals                             | 0                                                             | 0                                                             |
| Revaluation                           |                                                               |                                                               |
| Charge for year                       | (19,855)                                                      | (19,854)                                                      |
| Balance carried forward               | (197,104)                                                     | (177,249)                                                     |
| <b>Net Book Value Brought forward</b> | 2,925,786                                                     | 2,605,199                                                     |
| <b>Net Book Value Carried forward</b> | 2,905,931                                                     | 2,925,786                                                     |

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

# Beech Hurst Gardens - Registration Number 305202

## Notes to the Accounts

### 4. Debtors and Prepayments

| <b>Analysis of Debtors</b>                            | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         | 404,954                                                      | 343,906                                                      |
| Prepayments (receipts in advance)                     | 449                                                          | 1,175                                                        |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>405,403</b>                                               | <b>345,081</b>                                               |

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

### 5. Creditors and Accruals

| <b>Analysis of Creditors</b>                          | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (449)                                                        | (1,175)                                                      |
| Receipt in advance                                    |                                                              |                                                              |
| <b>Total</b>                                          | <b>(449)</b>                                                 | <b>(1,175)</b>                                               |

### 6. Reserves Policy

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

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

**Ashurst Wood Recreation Ground - Registration Number 305162**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2024**

|                                                            | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2023/24<br>£     | 2022/23<br>£ |
|------------------------------------------------------------|----------------------------|-------------------------|------------------|--------------|
| <b>Incoming Resources</b>                                  |                            |                         |                  |              |
| Incoming Resources from Donors (MSDC)                      | (12,915)                   |                         | <b>(12,915)</b>  | (13,754)     |
| Income from Charitable Trading                             | (2,804)                    |                         | <b>(2,804)</b>   | (1,946)      |
| <b>Total incoming resources</b>                            | <b>(15,719)</b>            | <b>0</b>                | <b>(15,719)</b>  | (15,700)     |
| <b>Expenditure</b>                                         |                            |                         |                  |              |
| Charitable Expenditure:                                    |                            |                         |                  |              |
| Maintenance and Insurance                                  | 13,793                     |                         | <b>13,793</b>    | 14,572       |
| Utilities                                                  | 1,825                      |                         | <b>1,825</b>     | 1,033        |
| Management and Administration:                             |                            |                         |                  |              |
| Audit Fees                                                 | 100                        |                         | <b>100</b>       | 95           |
| Depreciation charge for year                               |                            | 545                     | <b>545</b>       | 545          |
| Provision for Bad Debt                                     |                            |                         | <b>0</b>         | 0            |
| <b>Total expenditure</b>                                   | <b>15,719</b>              | <b>545</b>              | <b>16,264</b>    | 16,245       |
| Transfer Between Funds                                     | 0                          | 0                       | <b>0</b>         | 0            |
| <b>Net (Incoming)/Outgoing Resources</b>                   | <b>0</b>                   | <b>545</b>              | <b>545</b>       | <b>545</b>   |
| <b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b> |                            |                         |                  |              |
| Assets Revalued                                            |                            |                         | <b>0</b>         | (140,026)    |
| Additions                                                  |                            |                         | <b>0</b>         | 0            |
| <b>Net Movement in Funds</b>                               | <b>0</b>                   | <b>545</b>              | <b>545</b>       | (139,481)    |
| <b>Fund Balances Brought Forward</b>                       | <b>0</b>                   | <b>(280,009)</b>        | <b>(280,009)</b> | (280,554)    |
| <b>Fund Balances Carried Forward</b>                       | <b>0</b>                   | <b>(279,464)</b>        | <b>(279,464)</b> | (280,009)    |

**Ashurst Wood Recreation Ground - Registration Number 305162**  
**Balance Sheet as at 31<sup>st</sup> March 2024**

|                                              | Notes | 2023/24<br>£ | 2022/23<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 279,464      | 280,009      |
| <b>Total Fixed Assets</b>                    | 3     | 279,464      | 280,009      |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors Prepayments (receipts in advance)  | 5     | 160          | 251          |
| <b>Total Current Asset</b>                   |       | 160          | 251          |
| Short Term Creditors                         | 5     | (160)        | (251)        |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 279,464      | 280,554      |
| <b>Endowment Funds</b>                       |       | (279,464)    | 280,009      |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (279,464)    | 280,009      |

# Ashurst Wood Recreation Ground - Registration Number 305162

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Fund

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2023/24<br>£ | Freehold Land<br>& Buildings<br>2022/23<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 287,793                                      | 287,793                                      |
| Additions                             |                                              |                                              |
| Revaluations                          |                                              |                                              |
| Disposals                             |                                              |                                              |
| Balance carried forward               | 287,793                                      | 287,793                                      |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | (7,784)                                      | (7,239)                                      |
| Disposals                             |                                              |                                              |
| Revaluation                           |                                              |                                              |
| Charge for year                       | (545)                                        | (545)                                        |
| Balance carried forward               | (8,329)                                      | (7,784)                                      |
| <b>Net Book Value Brought forward</b> | 280,009                                      | 280,554                                      |
| <b>Net Book Value Carried forward</b> | 279,464                                      | 280,009                                      |

- Depreciation basis is straight line for buildings.
- Depreciation rate is 52 years for the pavilion.

# Ashurst Wood Recreation Ground - Registration Number 305162

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 160                                                          | 251                                                          |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>160</b>                                                   | <b>251</b>                                                   |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (160)                                                        | (251)                                                        |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>(160)</b>                                                 | <b>(251)</b>                                                 |

### 6. Reserves Policy

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

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

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

**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2024**

|                                                                        | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2023/24<br>£     | 2022/23<br>£     |
|------------------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                              |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                                  | (27,097)                   | 0                       | (27,097)         | (28,536)         |
| Income from Charitable Trading                                         | (3,502)                    | 0                       | (3,502)          | (5,186)          |
| <b>Total incoming resources</b>                                        | <b>(30,599)</b>            | <b>0</b>                | <b>(30,599)</b>  | <b>(33,722)</b>  |
| Less cost of generating funds                                          | 0                          | 0                       | 0                | 0                |
| <b>Net incoming resources available<br/>for charitable application</b> | <b>(30,599)</b>            | <b>0</b>                | <b>(30,599)</b>  | <b>(33,722)</b>  |
| <b>Expenditure</b>                                                     |                            |                         |                  |                  |
| Charitable Expenditure:                                                |                            |                         |                  |                  |
| Maintenance and Insurance                                              | 24,673                     |                         | 24,673           | 29,817           |
| Utilities                                                              | 5,636                      |                         | 5,636            | 3,620            |
| Management and Administration:                                         |                            |                         |                  |                  |
| Agency Management Fees                                                 |                            |                         | 0                | 0                |
| Audit Fees                                                             | 290                        |                         | 290              | 285              |
| Depreciation charge for year                                           |                            | 2,768                   | 2,768            | 860              |
| Provision for Bad Debt                                                 | 0                          |                         | 0                | 0                |
| <b>Total expenditure</b>                                               | <b>30,599</b>              | <b>2,768</b>            | <b>33,367</b>    | <b>34,582</b>    |
| Transfer Between Funds                                                 | 0                          | 0                       | 0                | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                               | <b>0</b>                   | <b>2,768</b>            | <b>2,768</b>     | <b>860</b>       |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b>         |                            |                         |                  |                  |
| Assets Revalued                                                        | 0                          | (179,800)               | (179,800)        | 0                |
| Write Back of Depreciation on Revaluation                              | 0                          | 0                       | 0                | 0                |
| Addition                                                               | 0                          | 0                       | 0                | 0                |
| <b>Net Movement in Funds</b>                                           | <b>0</b>                   | <b>(177,032)</b>        | <b>(177,032)</b> | <b>860</b>       |
| <b>Fund Balances Brought Forward</b>                                   | <b>0</b>                   | <b>(160,402)</b>        | <b>(160,402)</b> | <b>(161,262)</b> |
| <b>Fund Balances Carried Forward</b>                                   | <b>0</b>                   | <b>(337,434)</b>        | <b>(337,434)</b> | <b>(160,402)</b> |

**Richard Worsley (Cuckfield) Recreation Ground - Registration  
Number 206789  
Balance Sheet as at 31<sup>st</sup> March 2024**

|                                              | Notes | 2023/24<br>£         | 2022/23<br>£     |
|----------------------------------------------|-------|----------------------|------------------|
| <b>Fixed Assets</b>                          |       |                      |                  |
| Tangible Assets                              |       | <b>337,434</b>       | 160,402          |
| <b>Total Fixed Assets</b>                    | 3     | <b>337,434</b>       | 160,402          |
| <b>Current Assets</b>                        |       |                      |                  |
| Debtors                                      | 4     | <b>0</b>             | 0                |
| Creditors Prepayment (receipts in advance)   | 5     | <b>1,347</b>         | 516              |
| <b>Total Current Asset</b>                   |       | <b>1,347</b>         | 516              |
| Short Term Creditors                         | 5     | <b>(1,347)</b>       | (516)            |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>0</b>             | 0                |
| <b>Total Assets Less Current Liabilities</b> |       | <b>337,434</b>       | <b>160,402</b>   |
| <br><b>Endowment Funds</b>                   |       | <br><b>(337,434)</b> | <br>(160,402)    |
| <b>Unrestricted Income Funds</b>             |       |                      |                  |
| <b>Total Funds</b>                           |       | <b>(337,434)</b>     | <b>(160,402)</b> |

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

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings and<br>Equipment<br>2023/24<br>£ | Freehold Land &<br>Buildings and<br>Equipment<br>2022/23<br>£ |
|---------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                                               |                                                               |
| Balance brought forward               | 206,778                                                       | 206,778                                                       |
| Additions                             | 0                                                             | 0                                                             |
| Revaluations                          | 179,800                                                       | 0                                                             |
| Disposals                             | 0                                                             | 0                                                             |
| Balance carried forward               | 386,578                                                       | 206,778                                                       |
| <b>Accumulated Depreciation</b>       |                                                               |                                                               |
| Balance brought forward               | (46,376)                                                      | (45,516)                                                      |
| Disposals                             | 0                                                             | 0                                                             |
| Revaluation                           | 0                                                             | 0                                                             |
| Charge for year                       | (2,768)                                                       | (860)                                                         |
| Balance carried forward               | (49,144)                                                      | (46,376)                                                      |
| <b>Net Book Value Brought forward</b> | 160,402                                                       | 161,262                                                       |
| <b>Net Book Value Carried forward</b> | 337,434                                                       | 160,402                                                       |

- Depreciation basis is straight line for Buildings
- Depreciation rate is 47 years for Public Conveniences, 57 years for the Pavilion, 80 years for Tennis Pavilion.
- The asset revaluations as at 1<sup>st</sup> January 2024 were carried out by Chartered Surveyors at Wilks Head Eve LLP.

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

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 1,347                                                        | 516                                                          |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>1,347</b>                                                 | <b>516</b>                                                   |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (1,347)                                                      | (516)                                                        |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>(1,347)</b>                                               | <b>(516)</b>                                                 |

### 6. Reserves Policy

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

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

**St John's Park - Registration Number 305189**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2024**

|                                                                        | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2023/24<br>£     | 2022/23<br>£    |
|------------------------------------------------------------------------|----------------------------|-------------------------|------------------|-----------------|
| <b>Incoming Resources</b>                                              |                            |                         |                  |                 |
| Incoming Resources from Donors (MSDC)                                  | (49,995)                   | 0                       | <b>(49,995)</b>  | (53,640)        |
| Income from Charitable Trading                                         | (8,240)                    | 0                       | <b>(8,240)</b>   | (2,588)         |
| <b>Total incoming resources</b>                                        | <b>(58,236)</b>            | <b>0</b>                | <b>(58,236)</b>  | (56,228)        |
| Cost of generating funds                                               | 0                          | 0                       | 0                | 0               |
| <b>Net incoming resources available<br/>for charitable application</b> | <b>(58,236)</b>            | <b>0</b>                | <b>(58,236)</b>  | <b>(56,228)</b> |
| <b>Expenditure</b>                                                     |                            |                         |                  |                 |
| Charitable Expenditure:                                                |                            |                         |                  |                 |
| Maintenance and Insurance                                              | 36,278                     |                         | <b>36,278</b>    | 42,195          |
| Utilities                                                              | 15,179                     |                         | <b>15,179</b>    | 12,488          |
| Rates                                                                  | 6,547                      |                         | <b>6,547</b>     | 0               |
| Management and Administration Expenditure:                             |                            |                         |                  |                 |
| Legal Costs                                                            | 0                          |                         | <b>0</b>         | 1,250           |
| Audit Fees                                                             | 300                        |                         | <b>300</b>       | 280             |
| Depreciation charge for year                                           |                            | 4,701                   | <b>4,701</b>     | 4,701           |
| Provision for Bad Debt                                                 | (69)                       |                         | <b>(69)</b>      | 15              |
| <b>Total expenditure</b>                                               | <b>58,236</b>              | <b>4,701</b>            | <b>62,937</b>    | 60,929          |
| Transfer Between Funds                                                 | 0                          | 0                       | 0                | 0               |
| <b>Net (Incoming)/Outgoing Resources</b>                               | <b>0</b>                   | <b>4,701</b>            | <b>4,701</b>     | <b>4,701</b>    |
| <b>Unrealised (Gains)/Losses on<br/>Tangible Fixed Assets:</b>         |                            |                         |                  |                 |
| Assets Revalued                                                        | 0                          |                         | <b>0</b>         | 0               |
| Write back of depreciation on revaluation                              | 0                          | 0                       | <b>0</b>         | 0               |
| Additions                                                              | 0                          |                         | <b>0</b>         | 0               |
| <b>Net Movement in Funds</b>                                           | <b>0</b>                   | <b>4,701</b>            | <b>4,701</b>     | <b>4,701</b>    |
| <b>Fund Balances Brought Forward</b>                                   | <b>0</b>                   | <b>(376,801)</b>        | <b>(376,801)</b> | (381,502)       |
| <b>Fund Balances Carried Forward</b>                                   | <b>0</b>                   | <b>(372,100)</b>        | <b>(372,100)</b> | (376,801)       |

**St John's Park - Registration Number 305189**  
**Balance Sheet as at 31<sup>st</sup> March 2024**

|                                              | Notes | 2023/24<br>£ | 2022/23<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 372,100      | 376,801      |
| <b>Total Fixed Assets</b>                    | 3     | 372,100      | 376,801      |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     |              |              |
| Creditors Prepayment (receipts in advance)   | 4     | 2,589        | 1,584        |
| <b>Total Current Asset</b>                   |       | 2,589        | 1,584        |
| Short Term Creditors                         | 5     | (2,589)      | (1,584)      |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 372,100      | 376,801      |
| <br>                                         |       |              |              |
| <b>Endowment Funds</b>                       |       | (372,100)    | (376,801)    |
| <b>Unrestricted Income Funds</b>             |       |              |              |
| <b>Total Funds</b>                           |       | (372,100)    | (376,801)    |

# St John's Park - Registration Number 305189

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings<br>2023/24<br>£ | Freehold Land &<br>Buildings<br>2022/23<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 433,563                                      | 433,563                                      |
| Additions                             |                                              |                                              |
| Revaluations                          |                                              |                                              |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 433,563                                      | 433,563                                      |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | (56,762)                                     | (52,061)                                     |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | (4,701)                                      | (4,701)                                      |
| Balance carried forward               | (61,463)                                     | (56,762)                                     |
| <b>Net Book Value Brought forward</b> | <b>376,801</b>                               | <b>381,502</b>                               |
| <b>Net Book Value Carried forward</b> | <b>372,100</b>                               | <b>376,801</b>                               |

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 51 years for the Pavilion.
- The asset revaluation for 1<sup>st</sup> April 2019 was carried out by Chartered Surveyors at Wilks Head Eve LLP and the Valuation basis was changed from Depreciated Replacement Cost (DRC) to Existing Use Value (EUV).

# St John's Park - Registration Number 305189

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (Receipts in Advance)                     | 2,589                                                        | 1,584                                                        |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>2,589</b>                                                 | <b>1,584</b>                                                 |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (2,589)                                                      | (1,584)                                                      |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>(2,589)</b>                                               | <b>(1,584)</b>                                               |

### 6. Reserves Policy

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

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

**Fairfield Road Recreation Ground - Registration Number 305187**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2024**

|                                                            | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2023/24<br>£     | 2022/23<br>£     |
|------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                  |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                      | (11,903)                   | 0                       | (11,903)         | (9,893)          |
| Income from Charitable Trading                             | (4,047)                    | 0                       | (4,047)          | (4,767)          |
| <b>Total incoming resources</b>                            | <b>(15,950)</b>            | <b>0</b>                | <b>(15,950)</b>  | <b>(14,660)</b>  |
| <b>Expenditure</b>                                         |                            |                         |                  |                  |
| Charitable Expenditure:                                    |                            |                         |                  |                  |
| Maintenance and Insurance                                  | 15,018                     |                         | 15,018           | 13,680           |
| Utilities                                                  | 547                        |                         | 547              | 378              |
| Audit Fees                                                 | 290                        |                         | 290              | 285              |
| Depreciation charge for year                               |                            | 1,842                   | 1,842            | 1,842            |
| Provision for Bad Debt                                     | 95                         |                         | 95               | 317              |
| <b>Total expenditure</b>                                   | <b>15,950</b>              | <b>1,842</b>            | <b>17,792</b>    | <b>16,502</b>    |
| Transfer Between Funds                                     | 0                          | 0                       | 0                | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                   | <b>0</b>                   | <b>1,842</b>            | <b>1,842</b>     | <b>1,842</b>     |
| <b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b> |                            |                         |                  |                  |
| Additions                                                  | 0                          |                         | 0                | 0                |
| Disposals                                                  | 0                          |                         | 0                | 0                |
| Assets Revalued                                            | 0                          |                         | 0                | (37,608)         |
| Write back of depreciation on revaluation                  | 0                          |                         | 0                | 0                |
| <b>Net Movement in Funds</b>                               | <b>0</b>                   | <b>1,842</b>            | <b>1,842</b>     | <b>(35,766)</b>  |
| <b>Fund Balances Brought Forward</b>                       | <b>0</b>                   | <b>(264,958)</b>        | <b>(264,958)</b> | <b>(229,192)</b> |
| <b>Fund Balances Carried Forward</b>                       | <b>0</b>                   | <b>(263,116)</b>        | <b>(263,116)</b> | <b>(264,958)</b> |

**Fairfield Road Recreation Ground - Registration Number 305187**  
**Balance Sheet as at 31<sup>st</sup> March 2024**

|                                              | Notes | 2023/24<br>£ | 2022/23<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 263,116      | 264,958      |
| <b>Total Fixed Assets</b>                    | 3     | 263,116      | 264,958      |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors Prepayment (receipts in advance)   | 4     | 95           | 115          |
| <b>Total Current Asset</b>                   |       | 95           | 115          |
| Short Term Creditors                         | 5     | (95)         | (115)        |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 263,116      | 264,958      |
| <b>Endowment Funds</b>                       |       | (263,116)    | (264,958)    |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (263,116)    | (264,958)    |

# Fairfield Road Recreation Ground - Registration Number 305187

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2023/24<br>£ | Freehold Land<br>& Buildings<br>2022/23<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 273,708                                      | 236,100                                      |
| Additions                             |                                              |                                              |
| Revaluations                          | 0                                            | 37,608                                       |
| Disposals                             |                                              |                                              |
| Balance carried forward               | 273,708                                      | 273,708                                      |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | (8,750)                                      | (6,908)                                      |
| Disposals                             |                                              |                                              |
| Revaluation                           |                                              |                                              |
| Charge for year                       | (1,842)                                      | (1,842)                                      |
| Balance carried forward               | (10,592)                                     | (8,750)                                      |
| <b>Net Book Value Brought forward</b> | 264,958                                      | 229,192                                      |
| <b>Net Book Value Carried forward</b> | 263,116                                      | 264,958                                      |

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

# Fairfield Road Recreation Ground - Registration Number 305187

## Notes to the Accounts

### 4. Debtors and Prepayments

| <b>Analysis of Debtors</b>                            | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 95                                                           | 115                                                          |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>95</b>                                                    | <b>115</b>                                                   |

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

### 5. Creditors and Accruals

| <b>Analysis of Creditors</b>                          | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (95)                                                         | (115)                                                        |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>(95)</b>                                                  | <b>(115)</b>                                                 |

### 6. Reserves Policy

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

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

**Lucastes Avenue Open Space - Registration Number 233890**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2024**

|                                                                | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2023/24<br>£   | 2022/23<br>£ |
|----------------------------------------------------------------|----------------------------|-------------------------|----------------|--------------|
| <b>Incoming Resources</b>                                      |                            |                         |                |              |
| Incoming Resources from Donors (MSDC)                          | (1,408)                    | 0                       | (1,408)        | (401)        |
| <b>Total incoming resources</b>                                | <b>(1,408)</b>             | <b>0</b>                | <b>(1,408)</b> | <b>(401)</b> |
| <b>Expenditure</b>                                             |                            |                         |                |              |
| Charitable Expenditure:<br>Maintenance                         | 1,408                      | 0                       | 1,408          | 401          |
| <b>Total expenditure</b>                                       | <b>1,408</b>               | <b>0</b>                | <b>1,408</b>   | <b>401</b>   |
| Transfer Between Funds                                         | 0                          | 0                       | 0              | 0            |
| <b>Net (Incoming)/Outgoing Resources</b>                       | <b>0</b>                   | <b>0</b>                | <b>0</b>       | <b>0</b>     |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b> |                            |                         |                |              |
| Assets Revalued                                                | 0                          | 0                       | 0              | 0            |
| <b>Net Movement in Funds</b>                                   | <b>0</b>                   | <b>0</b>                | <b>0</b>       | <b>0</b>     |
| <b>Fund Balances Brought Forward</b>                           | <b>0</b>                   | <b>(2)</b>              | <b>(2)</b>     | <b>(2)</b>   |
| <b>Fund Balances Carried Forward</b>                           | <b>0</b>                   | <b>(2)</b>              | <b>(2)</b>     | <b>(2)</b>   |

**Lucastes Avenue Open Space - Registration Number 233890**  
**Balance Sheet as at 31<sup>st</sup> March 2024**

|                                              | Notes | 2023/24<br>£ | 2022/23<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 2            | 2            |
| <b>Total Fixed Assets</b>                    | 3     | 2            | 2            |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors Prepayment (receipts in advance)   | 4     | 0            | 0            |
| <b>Total Current Asset</b>                   |       | 0            | 0            |
| Short Term Creditors                         | 5     | 0            | 0            |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 2            | 2            |
| <b>Endowment Funds</b>                       |       | (2)          | (2)          |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (2)          | (2)          |

# Lucastes Avenue Open Space - Registration Number 233890

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2023/24<br>£ | Freehold Land &<br>Buildings<br>2022/23<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 2                                            | 2                                            |
| Additions                             | 0                                            | 0                                            |
| Revaluations                          | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 2                                            | 2                                            |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | 0                                            | 0                                            |
| Balance carried forward               | 0                                            | 0                                            |
| <b>Net Book Value Brought forward</b> | 2                                            | 2                                            |
| <b>Net Book Value Carried forward</b> | 2                                            | 2                                            |

- Depreciation is not applicable.

# Lucastes Avenue Open Space - Registration Number 233890

## Notes to the Accounts

### 4. Debtors and Prepayments

#### Analysis of Debtors

|                                                       | Amounts falling due within one year<br>2023/24<br>£ | Amounts falling due within one year<br>2022/23<br>£ |
|-------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| Trade Debtors                                         | 0                                                   | 0                                                   |
| Amounts due to subsidiary and associated undertakings |                                                     |                                                     |
| Other Debtors                                         |                                                     |                                                     |
| Prepayments (receipts in advance)                     | 0                                                   | 0                                                   |
| Accrued Income                                        |                                                     |                                                     |
| <b>Total</b>                                          | <b>0</b>                                            | <b>0</b>                                            |

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

### 5. Creditors and Accruals

#### Analysis of Creditors

|                                                       | Amounts falling due within one year<br>2023/24<br>£ | Amounts falling due within one year<br>2022/23<br>£ |
|-------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| Loans and overdrafts                                  |                                                     |                                                     |
| Trade Creditors                                       |                                                     |                                                     |
| Amounts due to subsidiary and associated undertakings |                                                     |                                                     |
| Other Creditors                                       |                                                     |                                                     |
| Accruals                                              | 0                                                   | 0                                                   |
| Deferred Income                                       |                                                     |                                                     |
| <b>Total</b>                                          | <b>0</b>                                            | <b>0</b>                                            |

### 6. Reserves Policy

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

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

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

**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2024**

|                                                                | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2023/24<br>£   | 2022/23<br>£ |
|----------------------------------------------------------------|----------------------------|-------------------------|----------------|--------------|
| <b>Incoming Resources</b>                                      |                            |                         |                |              |
| Incoming Resources from Donors:                                | (1,821)                    | 0                       | (1,821)        | (939)        |
| <b>Total incoming resources</b>                                | <b>(1,821)</b>             | <b>0</b>                | <b>(1,821)</b> | <b>(939)</b> |
| <b>Expenditure</b>                                             |                            |                         |                |              |
| Direct Charitable Expenditure:                                 |                            |                         |                |              |
| Maintenance                                                    | 1,821                      | 0                       | 1,821          | 939          |
| Audit Fee                                                      | 0                          | 0                       | 0              | 0            |
| <b>Total expenditure</b>                                       | <b>1,821</b>               | <b>0</b>                | <b>1,821</b>   | <b>939</b>   |
| Transfer Between Funds                                         |                            |                         | 0              | 0            |
| <b>Net (Incoming)/Outgoing Resources</b>                       | <b>0</b>                   | <b>0</b>                | <b>0</b>       | <b>0</b>     |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b> |                            |                         |                |              |
| Assets Revalued                                                | 0                          | 0                       | 0              | 0            |
| <b>Net Movement in Funds</b>                                   | <b>0</b>                   | <b>0</b>                | <b>0</b>       | <b>0</b>     |
| <b>Fund Balances Brought Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>     | <b>(1)</b>   |
| <b>Fund Balances Carried Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>     | <b>(1)</b>   |

**West Common Public Walk and Pleasure Ground - Registration  
Number 305324  
Balance Sheet as at 31<sup>st</sup> March 2024**

|                                              | Notes | 2023/24<br>£ | 2022/23<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 1            | 1            |
| <b>Total Fixed Assets</b>                    | 3     | 1            | 1            |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors prepayment (receipts in advance)   | 4     | 0            | 0            |
| <b>Total Current Asset</b>                   |       | 0            | 0            |
| Short Term Creditors                         | 5     | 0            | 0            |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 1            | 1            |
| <br>                                         |       |              |              |
| <b>Endowment Funds</b>                       |       | (1)          | (1)          |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (1)          | (1)          |

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

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings<br>2023/24<br>£ | Freehold Land<br>& Buildings<br>2022/23<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 1                                            | 1                                            |
| Additions                             | 0                                            | 0                                            |
| Revaluations                          | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 1                                            | 1                                            |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | 0                                            | 0                                            |
| Balance carried forward               | 0                                            | 0                                            |
| <b>Net Book Value Brought forward</b> | 1                                            | 1                                            |
| <b>Net Book Value Carried forward</b> | 1                                            | 1                                            |

- Depreciation is not applicable.

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

## Notes to the Accounts

### 4. Debtors and Prepayment

| Analysis of Debtors                                   | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 0                                                            |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

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

### 5. Creditors and Accruals

| Analysis of Creditors                                 | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | 0                                                            |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

### 6. Reserves Policy

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

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

**Brooklands Park - Registration Number – not yet registered**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2024**

|                                                                | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2023/24<br>£   | 2022/23<br>£   |
|----------------------------------------------------------------|----------------------------|-------------------------|----------------|----------------|
| <b>Incoming Resources</b>                                      |                            |                         |                |                |
| Incoming Resources from Donors:                                | (7,228)                    | 0                       | (7,228)        | (8,367)        |
| <b>Total incoming resources</b>                                | <b>(7,228)</b>             | <b>0</b>                | <b>(7,228)</b> | <b>(8,367)</b> |
| <b>Expenditure</b>                                             |                            |                         |                |                |
| Direct Charitable Expenditure:                                 |                            |                         |                |                |
| Maintenance                                                    | 7,228                      | 0                       | 7,228          | 8,367          |
| Audit Fee                                                      | 0                          | 0                       | 0              | 0              |
| <b>Total expenditure</b>                                       | <b>7,228</b>               | <b>0</b>                | <b>7,228</b>   | <b>8,367</b>   |
| Transfer Between Funds                                         |                            |                         | 0              | 0              |
| <b>Net (Incoming)/Outgoing Resources</b>                       | <b>0</b>                   | <b>0</b>                | <b>0</b>       | <b>0</b>       |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b> |                            |                         |                |                |
| Additions                                                      | 0                          | 0                       | 0              | 0              |
| <b>Net Movement in Funds</b>                                   | <b>0</b>                   | <b>0</b>                | <b>0</b>       | <b>0</b>       |
| <b>Fund Balances Brought Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>     | <b>(1)</b>     |
| <b>Fund Balances Carried Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>     | <b>(1)</b>     |

**Brooklands Park - Registration Number – not yet registered**  
**Balance Sheet as at 31<sup>st</sup> March 2024**

|                                              | Notes | 2023/24<br>£ | 2022/23<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 1            | 1            |
| <b>Total Fixed Assets</b>                    | 3     | 1            | 1            |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors prepayment (receipts in advance)   | 4     | 0            | 0            |
| <b>Total Current Asset</b>                   |       | 0            | 0            |
| Short Term Creditors                         | 5     | 0            | 0            |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 1            | 1            |
| <br>                                         |       |              |              |
| <b>Endowment Funds</b>                       |       | (1)          | (1)          |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (1)          | (1)          |

# Brooklands Park - Registration Number- not yet registered

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings<br>2023/24<br>£ | Freehold Land<br>& Buildings<br>2022/23<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 1                                            | 1                                            |
| Additions                             | 0                                            | 0                                            |
| Revaluations                          | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 1                                            | 1                                            |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | 0                                            | 0                                            |
| Balance carried forward               | 0                                            | 0                                            |
| <b>Net Book Value Brought forward</b> | 1                                            | 1                                            |
| <b>Net Book Value Carried forward</b> | 1                                            | 1                                            |

- Depreciation is not applicable.

# Brooklands Park - Registration Number – not yet registered

## Notes to the Accounts

### 4. Debtors and Prepayments

| <b>Analysis of Debtors</b>                            | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 0                                                            |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

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

### 5. Creditors and Accruals

| <b>Analysis of Creditors</b>                          | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | 0                                                            |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

### 6. Reserves Policy

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

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

**John Pears Recreation Ground - Registration Number** not yet registered  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2024**

|                                                                        | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2023/24<br>£     | 2022/23<br>£     |
|------------------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                              |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                                  | (12,970)                   | 0                       | (12,970)         | (11,235)         |
| Income from Charitable Trading                                         | (3,513)                    | 0                       | (3,513)          | (4,645)          |
| <b>Total incoming resources</b>                                        | <b>(16,483)</b>            | <b>0</b>                | <b>(16,483)</b>  | <b>(15,880)</b>  |
| Less cost of generating funds                                          | 0                          | 0                       | 0                | 0                |
| <b>Net incoming resources available<br/>for charitable application</b> | <b>(16,483)</b>            | <b>0</b>                | <b>(16,483)</b>  | <b>(15,880)</b>  |
| <b>Expenditure</b>                                                     |                            |                         |                  |                  |
| Charitable Expenditure:                                                |                            |                         |                  |                  |
| Maintenance                                                            | 10,075                     |                         | 10,075           | 12,987           |
| Utilities                                                              | 2,250                      |                         | 2,250            | 1,643            |
| Rates                                                                  | 3,443                      |                         | 3,443            |                  |
| Management and Administration:                                         |                            |                         |                  |                  |
| Agency Management Fees                                                 | 615                        |                         | 615              | 1,155            |
| Audit Fees                                                             | 100                        |                         | 100              | 95               |
| Depreciation charge for year                                           |                            | 21,161                  | 21,161           | 21,161           |
| Provision for Bad Debt                                                 |                            |                         | 0                | 0                |
| <b>Total expenditure</b>                                               | <b>16,483</b>              | <b>21,161</b>           | <b>37,644</b>    | <b>37,041</b>    |
| Transfer Between Funds                                                 | 0                          | 0                       | 0                | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                               | <b>(0)</b>                 | <b>21,161</b>           | <b>21,161</b>    | <b>21,161</b>    |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b>         |                            |                         |                  |                  |
| Assets Revalued                                                        | 0                          |                         | 0                | 0                |
| Write Back of Depreciation on Revaluation                              | 0                          |                         | 0                | 0                |
| Addition                                                               | 0                          |                         | 0                | 0                |
| <b>Net Movement in Funds</b>                                           | <b>0</b>                   | <b>21,161</b>           | <b>21,161</b>    | <b>21,161</b>    |
| <b>Fund Balances Brought Forward</b>                                   | <b>0</b>                   | <b>(620,074)</b>        | <b>(620,074)</b> | <b>(641,235)</b> |
| <b>Fund Balances Carried Forward</b>                                   | <b>0</b>                   | <b>(598,913)</b>        | <b>(598,913)</b> | <b>(620,074)</b> |

**John Pears Recreation Ground - Registration Number** not yet registered  
**Balance Sheet as at 31<sup>st</sup> March 2024**

|                                              | Notes | 2023/24<br>£     | 2022/23<br>£     |
|----------------------------------------------|-------|------------------|------------------|
| <b>Fixed Assets</b>                          |       |                  |                  |
| Tangible Assets                              |       | <b>598,913</b>   | 620,074          |
| <b>Total Fixed Assets</b>                    | 3     | <b>598,913</b>   | 620,074          |
| <b>Current Assets</b>                        |       |                  |                  |
| Debtors                                      | 4     | <b>0</b>         | 0                |
| Creditors Prepayment (receipts in advance)   | 5     | <b>120</b>       | 489              |
| <b>Total Current Asset</b>                   |       | <b>120</b>       | 489              |
| Short Term Creditors                         | 5     | <b>(120)</b>     | (489)            |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>0</b>         | 0                |
| <b>Total Assets Less Current Liabilities</b> |       | <b>598,913</b>   | <b>620,074</b>   |
| <br><b>Endowment Funds</b>                   |       | <b>(598,913)</b> | (620,074)        |
| <b>Unrestricted Income Funds</b>             |       | <b>0</b>         | 0                |
| <b>Total Funds</b>                           |       | <b>(598,913)</b> | <b>(620,074)</b> |

# John Pears Recreation Ground - Registration Number not yet registered

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings 2023/24<br>£ | Freehold Land &<br>Buildings<br>2022/23<br>£ |
|---------------------------------------|-------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                           |                                              |
| Balance brought forward               | 677,287                                   | 677,287                                      |
| Additions                             |                                           |                                              |
| Revaluations                          |                                           |                                              |
| Disposals                             | 0                                         | 0                                            |
| Balance carried forward               | 677,287                                   | 677,287                                      |
| <b>Accumulated Depreciation</b>       |                                           |                                              |
| Balance brought forward               | (57,213)                                  | (36,052)                                     |
| Disposals                             | 0                                         | 0                                            |
| Revaluation                           | 0                                         | 0                                            |
| Charge for year                       | (21,161)                                  | (21,161)                                     |
| Balance carried forward               | (78,374)                                  | (57,213)                                     |
| <b>Net Book Value Brought forward</b> | <b>620,074</b>                            | 641,235                                      |
| <b>Net Book Value Carried forward</b> | <b>598,913</b>                            | 620,074                                      |

- Depreciation basis is straight line for Buildings
- Depreciation rate is 51 years for the Pavilion and 5 years for the Playground Equipment.
- The asset revaluation as at 1<sup>st</sup> April 2020 which was carried out by Wilks Head Eve LLP.

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

**4. Debtors and Prepayments**

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 120                                                          | 489                                                          |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>120</b>                                                   | <b>489</b>                                                   |

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

**5. Creditors and Accruals**

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2023/24<br>£ | Amounts<br>falling due<br>within one<br>year<br>2022/23<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (120)                                                        | (489)                                                        |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>(120)</b>                                                 | <b>(489)</b>                                                 |

**6. Reserves Policy**

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

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

# **Independent Examiner's Report on the Accounts**

## **Report to:**

The trustees/members of Beech Hurst Gardens, Ashurst Wood Recreation Ground, Richard Worsley (Cuckfield) Recreation Ground, St John's Park, Fairfield Recreation Ground, Lucastes Avenue Open Space, West Common Public Walk and Pleasure Ground, Brooklands Park and John Pears Recreation Ground.

On accounts for the year ended 31<sup>st</sup> March 2024

Set out on pages 2 – 37.

## **Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

## **Basis of Independent Examiner's Report**

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

## **Independent Examiner's Statement**

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

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

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

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

**June 2024**



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

BEECH HURST GARDENS

On accounts for the year  
ended

31/03/24

Charity no  
(if any)

305202

Set out on pages

2-4

(remember to include the page numbers of additional sheets)

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

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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

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

Signed:

Alan Peach

Date:

11/6/24

Name:

ALAN PEACH

Relevant professional  
qualification(s) or body  
(if any):

CPFA

Address:

LARKSPUR

BERRY LANE

LITTLEHAMPTON, BN17 5HD

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

ASHURST WOOD RECREATION GROUND

On accounts for the year  
ended

31 / 03 / 24

Charity no  
(if any)

305 162

Set out on pages

6 - 8

(remember to include the page numbers of additional sheets)

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

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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

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

Signed:

Reed

Date:

11/6/24

Name:

ALAN PEACH

Relevant professional  
qualification(s) or body  
(if any):

CPFA

Address:

LARKSPUR

BERRY LANE

LITTLEHAMPTON, BN17 5HD

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name **RICHARD WORSLEY RECREATION  
GROUND, CUCKFIELD**

On accounts for the year  
ended

**31 / 03 / 24**

Charity no  
(if any)

**206 789**

Set out on pages

**10 - 12**

(remember to include the page numbers of additional sheets)

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

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").

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

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

Signed:

**Read**

Date:

**11/6/24**

Name:

**ALAN PEACH**

Relevant professional  
qualification(s) or body  
(if any):

**CPFA**

Address:

**LARKSPUR**

**BERRY LANE**

**LITTLE HAMPTON, BN17 5HD**

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

ST JOHNS PARK

On accounts for the year  
ended

31 / 03 / 24

Charity no  
(if any)

305 189

Set out on pages

14 - 16

(remember to include the page numbers of additional sheets)

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

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").

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Signed:

Read

Date:

11 / 6 / 24

Name:

ALAN PEACH

Relevant professional  
qualification(s) or body  
(if any):

CPFA

Address:

LARKSPUR

BERRY LANE

LITTLEHAMPTON, BN17 5HD

**Section B****Disclosure**

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

FAIRFIELD ROAD RECREATION GROUND

On accounts for the year  
ended

31 / 03 / 24

Charity no  
(if any)

305 187

Set out on pages

18 - 20

(remember to include the page numbers of additional sheets)

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

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").

Independent  
examiner's statement

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

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

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

Signed:

Read

Date:

11/6/24

Name:

ALAN PEACH

Relevant professional  
qualification(s) or body  
(if any):

CPFA

Address:

LARKSPUR

BERRY LANE

LITTLEHAMPTON, BN17 5HD

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

LUCASTES AVENUE OPEN SPACE

On accounts for the year  
ended

31 / 03 / 24

Charity no  
(if any)

233 890

Set out on pages

22 - 24

(remember to include the page numbers of additional sheets)

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

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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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examiner's statement

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- the accounts do not accord with the accounting records

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

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

Signed:

*Alan Peach*

Date:

11/6/24

Name:

ALAN PEACH

Relevant professional  
qualification(s) or body  
(if any):

CPFA

Address:

LARKSPUR

BERRY LANE

LITTLE HAMPTON, BN17 5HD

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name **WEST COMMON PUBLIC WALK  
AND PLEASURE GROUND**

On accounts for the year  
ended

**31 / 03 / 24**

Charity no  
(if any)

**305 324**

Set out on pages

**26 - 28**

(remember to include the page numbers of additional sheets)

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

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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

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

Signed:

**Alan Peach**

Date:

**11/6/24**

Name:

**ALAN PEACH**

Relevant professional  
qualification(s) or body  
(if any):

**CPFA**

Address:

**LARKSPUR  
BERRY LANE  
LITTLEHAMPTON, BN17 5HD**

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

BROOKLANDS PARK

On accounts for the year  
ended

31 / 03 / 24

Charity no  
(if any)

Set out on pages

30 - 32

(remember to include the page numbers of additional sheets)

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

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").

Independent  
examiner's statement

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

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

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

Signed:

*Alan Peach*

Date:

11 / 6 / 24

Name:

ALAN PEACH

Relevant professional  
qualification(s) or body  
(if any):

CPFA

Address:

LARKSPUR

BERRY LANE

LITTLE HAMPTON, BN17 5HD

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

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



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

JOHN PEARS RECREATION GROUND

On accounts for the year  
ended

31/03/24

Charity no  
(if any)

Set out on pages

34-36

(remember to include the page numbers of additional sheets)

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

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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

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

Signed:

*Alan Peach*

Date:

11/6/24

Name:

ALAN PEACH

Relevant professional  
qualification(s) or body  
(if any):

CPFA

Address:

LARKSPUR

BERRY LANE

LITTLE HAMPTON, BN17 5HD

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

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

---

# Accounts

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

REPORT OF: DIRECTOR OF RESOURCES AND ORGANISATIONAL DEVELOPMENT

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

Wards Affected: N/A

Key Decision: No

Report to: Charity Trustees  
20 September 2023

---

### **Purpose of Report**

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

### **Recommendations**

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

### **Background**

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

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

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

7. The object of the Charity is the provision of a public park and recreation ground for the benefit of the inhabitants of Haywards Heath. The Trustees' powers of management are very restrictive.
8. These gardens are a major park for the town of Haywards Heath, while also attracting visitors from outside the District. Regular maintenance has provided a high-quality facility. The site was once again awarded Green Flag status for the year 2022/23.

#### **Finances**

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

#### **Beech Hurst Cottages**

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

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

12. The object of this Charity is the provision of open space for the recreation of adults and as a playground for the children and young people of the village of Ashurst Wood as public open space. The Council's powers of management are restricted to using the property for charitable purposes. All the facilities are well-used and regularly maintained.
13. £2k income was received for football pitch and pavilion hire. The income contributed towards the expenditure of £16k for grounds and general upkeep of the Recreation Ground as outlined in the paragraph above. Also, see Appendix 1.

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

14. The object of this Charity is the provision of a Public Recreation Ground for the use and benefit of the inhabitants of the former Urban District of Cuckfield and the Parish of Cuckfield Rural. The Council's powers of management are restricted to using the property for charitable purposes. By virtue of a Scheme made by the Charity Commissioners on 15th May 2000, the Council now has limited power, subject to complying with charity law and the prior written consent of the Charity Commissioners, to let part of the Charity's property provided that this will not unduly interfere with the objects of the Charity.

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

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

16. The object of the Charity is the provision of a Public Park and Pleasure Ground for the benefit of the inhabitants and visitors to St John's Common.
17. Income of £3k was generated in 2022/23 mainly from the cricket pitch, playgroup, and pavilion hire. This contributed towards the expenditure of £56k for grounds and general upkeep of the facilities. See Appendix 1.
18. The site retained its 'Green Flag' status for the fourth consecutive year in 2022/23.

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

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

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

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

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

24. The land was acquired by the Council's predecessor, the Urban District Council of Cuckfield pursuant to section 164 of the Public Health Act 1875 and constitutes public open space.
25. The object of the Charity is the provision of a Public Walk and Pleasure Ground pursuant to section 164 of the Public Health Act 1875 for the benefit of the local inhabitants of Lindfield.

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

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

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

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

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

#### **Charities' Accounts**

32. The Charity Trustees are obliged to complete annual returns for each of the managed Charities under its control. The accounts are attached as Appendix 1 to this report. They set out the details of income and expenditure for each Trust Site for the financial year commencing on 1st April 2022 and ending on 31st March 2023.
33. The returns to the Charity Commission will be completed on the basis of these figures. In line with recommended practice, the Trust Fund Assets are no longer consolidated within the balance sheet in the Council's Statement of Accounts.
34. Trustees should note that in the case of any charity where the charity's expenditure exceeds its income, the shortfall is met from the Council's own resources.

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

35. No Town or Parish consultation has taken place for the purposes of this report; however, consultation takes place for all major works and new initiatives.

#### **Conclusion**

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

#### **Financial Implications**

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

**Risk Implications**

38. By compiling detailed annual operational and financial reports the Trustees are minimising their risks of not complying with current legislation and Charity Commission requirements. This report will form part of the Annual Returns for each Charity referred to in the report.

**Sustainability Implications:**

39. None.

**Equality and Customer Service Implications**

40. None.

**Other Material Implications**

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

**Appendices**

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

**Background Papers**

None

# Charity Accounts for the Year Ended 31st March 2023

| <b>Contents</b>                                         | <b>Page<br/>No.</b> |
|---------------------------------------------------------|---------------------|
| <b>1 Beech Hurst Gardens</b>                            |                     |
| • Statement of Financial Activities                     | 2                   |
| • Balance Sheet                                         | 3                   |
| • Notes to the Accounts                                 | 4                   |
| <b>2 Ashurst Wood Recreation Ground</b>                 |                     |
| • Statement of Financial Activities                     | 6                   |
| • Balance Sheet                                         | 7                   |
| • Notes to the Accounts                                 | 8                   |
| <b>3 Richard Worsley Recreation Ground</b>              |                     |
| • Statement of Financial Activities                     | 10                  |
| • Balance Sheet                                         | 11                  |
| • Notes to the Accounts                                 | 12                  |
| <b>4 St John's Park</b>                                 |                     |
| • Statement of Financial Activities                     | 14                  |
| • Balance Sheet                                         | 15                  |
| • Notes to the Accounts                                 | 16                  |
| <b>5 Fairfield Road Recreation Ground</b>               |                     |
| • Statement of Financial Activities                     | 18                  |
| • Balance Sheet                                         | 19                  |
| • Notes to the Accounts                                 | 20                  |
| <b>6 Lucastes Avenue Open Space</b>                     |                     |
| • Statement of Financial Activities                     | 22                  |
| • Balance Sheet                                         | 23                  |
| • Notes to the Accounts                                 | 24                  |
| <b>7 West Common Public Walk and Pleasure Grounds</b>   |                     |
| • Statement of Financial Activities                     | 26                  |
| • Balance Sheet                                         | 27                  |
| • Notes to the Accounts                                 | 28                  |
| <b>8 Brooklands Park</b>                                |                     |
| • Statement of Financial Activities                     | 30                  |
| • Balance Sheet                                         | 31                  |
| • Notes to the Accounts                                 | 32                  |
| <b>9 John Pears Recreation Ground</b>                   |                     |
| • Statement of Financial Activities                     | 34                  |
| • Balance Sheet                                         | 35                  |
| • Notes to the Accounts                                 | 36                  |
| <b>10 Independent Examiner's Report on the Accounts</b> | 38                  |

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

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

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

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

# Beech Hurst Gardens - Registration Number 305202

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment and Restricted Funds

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

### 3. Details of Movements on Assets

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

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

# Beech Hurst Gardens - Registration Number 305202

## Notes to the Accounts

### 4. Debtors and Prepayments

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

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

### 5. Creditors and Accruals

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

### 6. Reserves Policy

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

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

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

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

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

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

# Ashurst Wood Recreation Ground - Registration Number 305162

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Fund

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

### 3. Details of Movements on Assets

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

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

# Ashurst Wood Recreation Ground - Registration Number 305162

## Notes to the Accounts

### 4. Debtors and Prepayments

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

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

### 5. Creditors and Accruals

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

### 6. Reserves Policy

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

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

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

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

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

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

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

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

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment

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

### 3. Details of Movements on Assets

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

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

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

## Notes to the Accounts

### 4. Debtors and Prepayments

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

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

### 5. Creditors and Accruals

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

### 6. Reserves Policy

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

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

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

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

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

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

# St John's Park - Registration Number 305189

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

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

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

# St John's Park - Registration Number 305189

## Notes to the Accounts

### 4. Debtors and Prepayments

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

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

### 5. Creditors and Accruals

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

### 6. Reserves Policy

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

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

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

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

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

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

# Fairfield Road Recreation Ground - Registration Number 305187

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

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

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

# Fairfield Road Recreation Ground - Registration Number 305187

## Notes to the Accounts

### 4. Debtors and Prepayments

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

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

### 5. Creditors and Accruals

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

### 6. Reserves Policy

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

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

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

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

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

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

# Lucastes Avenue Open Space - Registration Number 233890

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment

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

### 3. Details of Movements on Assets

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

- Depreciation is not applicable.

# Lucastes Avenue Open Space - Registration Number 233890

## Notes to the Accounts

### 4. Debtors and Prepayments

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

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

### 5. Creditors and Accruals

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

### 6. Reserves Policy

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

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

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

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

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

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

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

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

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

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

- Depreciation is not applicable.

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

## Notes to the Accounts

### 4. Debtors and Prepayment

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

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

### 5. Creditors and Accruals

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

### 6. Reserves Policy

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

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

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

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

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

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

# Brooklands Park - Registration Number- not yet registered

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

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

- Depreciation is not applicable.

# Brooklands Park - Registration Number – not yet registered

## Notes to the Accounts

### 4. Debtors and Prepayments

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

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

### 5. Creditors and Accruals

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

### 6. Reserves Policy

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

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

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

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

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

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

# John Pears Recreation Ground - Registration Number not yet registered

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment

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

### 3. Details of Movements on Assets

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

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

# John Pears Recreation Ground - Registration Number not yet registered

## Notes to the Accounts

### 4. Debtors and Prepayments

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

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

### 5. Creditors and Accruals

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

### 6. Reserves Policy

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

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

# **Independent Examiner's Report on the Accounts**

## **Report to:**

The trustees/members of Beech Hurst Gardens, Ashurst Wood Recreation Ground, Richard Worsley (Cuckfield) Recreation Ground, St John's Park, Fairfield Recreation Ground, Lucastes Avenue Open Space, West Common Public Walk and Pleasure Ground, Brooklands Park and John Pears Recreation Ground.

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

Set out on pages 2 – 37.

## **Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

## **Basis of Independent Examiner's Report**

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

## **Independent Examiner's Statement**

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

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

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

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

**August 2023**

# Independent Examiner's Report on the Accounts

## Section A

### Independent Examiner's Report

Report to the trustees/members of

Charity Name

BEECH HURST GARDENS

On accounts for the year ended

310323

Charity no (if any)

305202

Set out on pages

2-4

(remember to include the page numbers of additional sheets)

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

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

#### Basis of independent examiner's statement

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

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below):

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

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

Signed

Alan Peach

Date

25/8/23

Name

ALAN PEACH

Relevant professional qualification(s)  
or body (if any)

CPFA

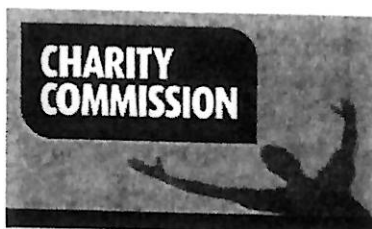
Address

LARKSPUR

BERRY LANE

LITTLEHAMPTON

BN17 5HD



# Independent Examiner's Report on the Accounts

## Section A

### Independent Examiner's Report

Report to the trustees/members of

Charity Name

ASHURST WOOD RECREATION GROUND

On accounts for the year ended

310323

Charity no (if any)

305162

Set out on pages

6 - 8

(remember to include the page numbers of additional sheets)

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

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

#### Basis of independent examiner's statement

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

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below):

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

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

Signed

Alan Peach

Date

25/8/23

Name

ALAN PEACH

Relevant professional qualification(s) or body (if any)

CPFA

Address

LARKSPUR  
BERRY LANE  
LITTLE HAMPTON  
BN17 5HD

# Independent Examiner's Report on the Accounts

## Section A

### Independent Examiner's Report

Report to the trustees/members of

Charity Name

**RICHARD WORSLEY RECREATION  
GROUND, CUCKFIELD**

On accounts for the year ended

**310323**

Charity no (if any)

**206789**

Set out on pages

**10-12**

(remember to include the page numbers of additional sheets)

#### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

#### Basis of independent examiner's statement

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

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below):

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

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

Signed

**Alan Peacock**

Date

**25/8/27**

Name

**ALAN PEACOCK**

Relevant professional qualification(s)  
or body (if any)

**CPFA**

Address

**LARKSPUR  
BERRY LANE  
LITTLEHAMPTON  
BN17 5HD**



# Independent Examiner's Report on the Accounts

## Section A

### Independent Examiner's Report

Report to the trustees/members of

Charity Name

ST JOHNS PARK

On accounts for the year ended

31 03 23

Charity no (if any)

305189

Set out on pages

1A - 1B

(remember to include the page numbers of additional sheets)

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

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- to state whether particular matters have come to my attention.

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- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

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

Signed

*Alan Peach*

Date

25/8/23

Name

ALAN PEACH

Relevant professional qualification(s) or body (if any)

CPFA

Address

LARKSPUR  
BERRY LANE  
LITTLEHAMPTON  
BN17 5HD



# Independent Examiner's Report on the Accounts

## Section A

### Independent Examiner's Report

Report to the trustees/members of

Charity Name

FAIRFIELD ROAD RECREATION  
GROUND

On accounts for the year ended

310323

Charity no (if any)

305187

Set out on pages

18-20

(remember to include the page numbers of additional sheets)

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

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

Signed

Alan Peach

Date

25/8/23

Name

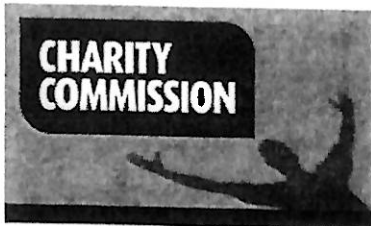
ALAN PEACH

Relevant professional qualification(s) or body (if any)

CPFA

Address

LARKSPUR  
BERRY LANE  
LITTLEHAMPTON  
BN17 5HD



# Independent Examiner's Report on the Accounts

## Section A

### Independent Examiner's Report

Report to the trustees/members of

Charity Name

LUCASTES AVENUE OPEN SPACE

On accounts for the year ended

310323

Charity no (if any)

233890

Set out on pages

22-24

(remember to include the page numbers of additional sheets)

#### Respective responsibilities of trustees and examiner

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

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#### Basis of independent examiner's statement

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

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

Signed

Date

25/8/23

Name

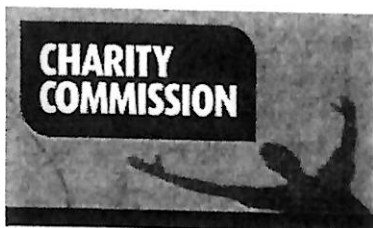
ALAN PEACH

Relevant professional qualification(s) or body (if any)

CPFA

Address

LARKSPUR  
BERRY LANE  
LITTLEHAMPTON  
BN17 5HD



# Independent Examiner's Report on the Accounts

## Section A

### Independent Examiner's Report

Report to the trustees/members of

Charity Name

WEST COMMON PUBLIC WALK  
AND PLEASURE GROUND

On accounts for the year ended

31 03 23

Charity no (if any)

305324

Set out on pages

26-28

(remember to include the page numbers of additional sheets)

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
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(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Signed

*Alan Peach*

Date

25/8/23

Name

ALAN PEACH

Relevant professional qualification(s) or body (if any)

CPFA

Address

LARKSPUR  
BERRY LANE  
LITTLEHAMPTON  
BN17 5HD



# Independent Examiner's Report on the Accounts

## Section A

### Independent Examiner's Report

Report to the trustees/members of

Charity Name

BROOKLANDS PARK

On accounts for the year ended

31 03 23

Charity no (if any)

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

Set out on pages

30-32

(remember to include the page numbers of additional sheets)

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

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

Signed

*Alan Peach*

Date

28/8/23

Name

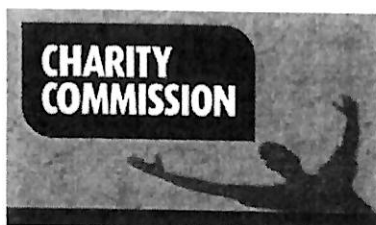
ALAN PEACH

Relevant professional qualification(s) or body (if any)

CPFA

Address

LARKSPUR  
BERRY LANE  
LITTLEHAMPTON  
BN17 5HD



# Independent Examiner's Report on the Accounts

## Section A

## Independent Examiner's Report

Report to the trustees/members of

Charity Name

JOHN PEARS RECREATION  
GROUND

On accounts for the year ended

31/03/23

Charity no (if any)

Set out on pages

34-36

(remember to include the page numbers of additional sheets)

### Respective responsibilities of trustees and examiner

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

<sup>1</sup> Please delete the words in the brackets if they do not apply.

Signed

*Alan Peach*

Date

25/8/23

Name

ALAN PEACH

Relevant professional qualification(s) or body (if any)

CPFA

Address

LARKSPUR  
BERRY LANE  
LITTLE HAMPTON  
BN17 5HD

---

# Accounts

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4 October 2022

## **PLEASE NOTE START TIME OF MEETING**

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

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

You are hereby summoned to attend a meeting of the CHARITY TRUSTEES – MID SUSSEX DISTRICT COUNCIL to be held in the **COUNCIL CHAMBER** on **WEDNESDAY, 12TH OCTOBER, 2022 at 6.45 pm** to transact the following business.

### **A G E N D A**

|                                                                                                      | <b>Pages</b>  |
|------------------------------------------------------------------------------------------------------|---------------|
| 1. To confirm as a correct record the minutes of the meeting held on 29 June 2022.                   | <b>3 - 6</b>  |
| 2. To receive Declarations of Interest from Members in respect of any matter on the agenda.          |               |
| 3. To consider any items that the Chairman of the Charity Trustees agree to take as urgent business. |               |
| 4. Council Charitable Land - Annual Operational Report - 1 April 2021 to 31 March 2022.              | <b>7 - 52</b> |

KATHRYN HALL  
Chief Executive

To: **Members of Charity Trustees:** Councillors M Belsey (Chairman), P Coote (Vice-Chair), K Adams, G Allen, R Bates, A Bennett, P Brown, R Cartwright, J Ash-Edwards, J Belsey,

*Working together for a better Mid Sussex*



L Bennett, A Boutrup, P Bradbury, H Brunsdon, P Chapman, R Clarke, E Coe-Gunnell White, M Cornish, R Cromie, J Dabell, B Dempsey, R de Mierre, J Edwards, R Eggleston, S Ellis, A Eves, B Forbes, L Gibbs, I Gibson, J Henwood, S Hatton, S Hicks, S Hillier, T Hussain, R Jackson, J Knight, C Laband, Andrew Lea, Anthea Lea, G Marsh, J Mockford, A Peacock, C Phillips, M Pulfer, R Salisbury, S Smith, A Sparasci, L Stockwell, D Sweatman, C Trumble, N Walker, N Webster, R Whittaker and R Webb

**Minutes of a meeting of Charity Trustees  
held on Wednesday, 29th June, 2022  
from 6.45 pm - 6.57 pm**

**Present:** M Belsey (Chairman)  
P Coote (Vice-Chair)

|               |            |                   |
|---------------|------------|-------------------|
| R Bates       | S Ellis    | J Llewellyn-Burke |
| A Bennett     | A Eves     | G Marsh           |
| P Brown       | B Forbes   | C Phillips        |
| R Cartwright  | L Gibbs    | M Pulfer          |
| J Ash-Edwards | I Gibson   | R Salisbury       |
| J Belsey      | J Henwood  | A Sparasci        |
| L Bennett     | S Hatton   | L Stockwell       |
| P Bradbury    | S Hicks    | D Sweatman        |
| P Chapman     | S Hillier  | C Trumble         |
| R Clarke      | T Hussain  | N Walker          |
| M Cornish     | R Jackson  | N Webster         |
| J Dabell      | J Knight   | R Whittaker       |
| R de Mierre   | C Laband   |                   |
| R Eggleston   | Anthea Lea |                   |

**Absent:** Councillors G Allen, A Boutrup, H Brunsdon, E Coe-Gunnell White, R Cromie, B Dempsey, J Edwards, Andrew Lea, J Mockford, A Peacock, S Smith and R Webb

## **1. ELECTION OF CHAIRMAN.**

The Legal Officer asked for nominations for Chairman.

Councillor Coote nominated Councillor Margaret Belsey for Chairman of the Charity Trustees. This was seconded by Councillor Ash Edwards. As there were no other nominations, Councillor Margaret Belsey was confirmed as Chairman of the Charity Trustees for 2022/23.

### **RESOLVED**

That Councillor Margaret Belsey be elected Chairman of the Charity Trustees for the 2022/23 Council year.

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

The Chairman nominated Councillor Coote for Vice-Chairman. This was seconded by Councillor Ash-Edwards. As there were no other nominations, Councillor Coote was confirmed as Vice-Chairman for 2022/23.

### **RESOLVED**

That Councillor Coote be appointed Vice-Chairman of the Charity Trustees for the 2022/23 Council year.

**3. TO CONFIRM AS A CORRECT RECORD THE MINUTES OF THE MEETING HELD ON 26 JANUARY 2022.**

The Minutes of the meeting held on 26 January 2022 were agreed as a correct record by those Members who were present at the meeting and signed by the Chairman.

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

Councillor Chapman declared a personal interest as he is a friend of the applicant. He agreed to remove himself from the meeting for the duration of the item.

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

None.

Councillor Chapman left the meeting at 6.50pm

**6. ST JOHN'S PARK CHARITABLE TRUST, BURGESS HILL, WEST SUSSEX - CHARITY NO: 305189 - PROPOSED LEASE DISPOSAL - PAVILION KIOSK.**

The Head of Regulatory Services introduced the report noting that it proposes a 5-year lease of the kiosk which forms part of the pavilion. He acknowledged that there is a 12 month notice period within the lease to provide flexibility. He noted that the lease is a commercial rent, endorsed by an outside valuer.

The Chairman took the Trustees to the recommendations which were agreed by a clear majority.

**RESOLVED**

The Charity Trustees:

- 1.1 Noted the absence of any responses to the statutory advertisements placed in the Mid Sussex Times on 7th and 14th April 2022 giving notice of the Charity Trustees' intention to grant the proposed lease; and noted and considered the proposal set out in paragraph 3.2 of this report, and the Independent Surveyor's Report; and
- 1.2 having considered this report and the Independent Surveyor's Report the Charity Trustees' considered that it is in the best interests of the Charity to grant the proposed lease to the prospective tenant: to authorise the Charity Trustees' Solicitor to grant the lease on the terms set out in this report and the Independent Surveyor's Report and on such other terms as the Charity Trustees' Solicitor recommends or considers appropriate.

Councillor Chapman returned to the meeting at 6.54pm.

The meeting finished at 6.57 pm

Chairman

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## **COUNCIL CHARITABLE LAND – ANNUAL OPERATIONAL REPORT 1st April 2021 to 31st March 2022**

### **INTRODUCTION**

1. The Council being a trust corporation, by virtue of the Local Government Acts, is the Trustee of the Charities mentioned in Section 2 of this report.
2. The trustees of all registered charities in England and Wales are required to prepare an annual report regarding the activities of the charity in the preceding financial year.
3. The Council as Trustee comprises all the Members of the Council, who are the managing trustees of the Charities mentioned in Section 2 of this report. The names of Members of the Council who have served as a charity trustee during the period of this report (1 April 2021 to 31 March 2022) are set out in the table below:

M Belsey (Chairman)  
P Coote (Vice Chairman)

|               |                     |                   |             |
|---------------|---------------------|-------------------|-------------|
| G Allen       | E Coe Gunnell White | S Hatton          | A Peacock   |
| J Ash-Edwards | M Cornish           | J Henwood         | C Phillips  |
| R Bates       | R Cromie            | S Hicks           | M Pulfer    |
| J Belsey      | J Dabell            | S Hillier         | R Salisbury |
| A Bennett     | R de Mierre         | T Hussain         | S Smith     |
| L Bennett     | B Dempsey           | R Jackson         | A Sparasci  |
| A Boutrup     | J Edwards           | J Knight          | L Stockwell |
| P Bradbury    | R Eggleston         | C Laband          | D Sweatman  |
| P Brown       | S Ellis             | Andrew Lea        | C Trumble   |
| H Brunsdon    | A Eves              | Anthea Lea        | N Walker    |
| R Cartwright  | B Forbes            | J Llewellyn-Burke | R Webb      |
| P Chapman     | L Gibbs             | G Marsh           | N Webster   |
| R Clarke      | I Gibson            | J Mockford        | R Whittaker |

4. At the meeting on 12 October 2022 Members of the Council will sit as the Charity Trustees and consider this report.
5. All of the Charities mentioned in Section 2 of this report are unincorporated associations and their principal office is Mid Sussex District Council, Oaklands, Oaklands Road, Haywards Heath, West Sussex RH16 1SS. The Council's Chief Executive, Kathryn Hall, was the Chief Executive of the Charities mentioned in Section 2 of this report for the year 2021/22. Any major operational management decisions that might affect the interests of the Charities are made by the Charity Trustees.
6. The Charities' solicitor is the Corporate Solicitor, Tom Clark, their bankers are the Lloyds Bank and Mr Alan Peach (CPFA) independently examines all their Accounts.
7. This report provides a review of the operational activities of the Charities, and a statement of each charity's financial affairs for the period 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022. It updates the trustees on current operational issues and seeks authority for some planned changes. A copy of the Accounts for each charity is annexed to this report and together they comprise the Charity's Annual Report and Accounts.

## CHARITIES OPERATIONAL REPORT

### General

8. The objective here is to maintain the quality of the facilities whilst securing their income generating capacity to offset the costs of providing these publicly accessible open spaces and facilities.

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

9. The Charity was constituted when the Gardens were gifted to the Council's predecessor, the Urban District Council of Cuckfield, by the trustees of the late William Johnson Yapp to be administered by the Council upon charitable trust.
10. The object of the Charity is the provision of a public park and recreation ground for the benefit of the inhabitants of Haywards Heath. The Trustees' powers of management are very restrictive.
11. These gardens represent a major park for the town of Haywards Heath, while attracting visitors from outside the District. Regular maintenance has provided a high-quality facility. A Steering Group for the gardens has been in existence for many years. The site continues to hold a 'Green Flag' award. It had a full judging visit again in the summer of 2022 and was once again awarded Green Flag status.

### Finances

12. No turnover rent for the Family Restaurant for the period 06/10/2020 – 05/10/2021 was received in addition to the £56,540 base rent.
13. The income generated and expenditure incurred at this site is split between restricted and unrestricted funds; the former relates to the cottages, and restaurant facility, with the sporting facilities being unrestricted funds. The income generated from petanque, events, tennis, rent from the cottages, leases, and licences (including the restaurant and income in 12 above), on the site totalled £128k. Overall running costs excluding depreciation amounted to £74.5k of which £81k related to buildings and ground maintenance costs (including the bowling green fencing and the installation of smart access electronic gates to the tennis courts. (this is still to be completed due to issues currently with the power supply which are being looked in to further.) £12.5k credit was a partial reversal of the previous year's allowance for bad debt for base rent on the restaurant, with the remainder of the expenditure being for utilities, Council tax and audit fees £6k. Thus a surplus has been carried forward for this Charity of £53k and gives a revised amount of £272k, see Appendix 1.

### Attractions

14. Due to the pandemic, the attractions such as the café and the Beech Hurst Railway have been closed during the lockdowns. Despite this, they have continued to pay rent during this time. The pavilion for the Bowls Club has been affected by subsidence. The Council and the tenant (Beech Hurst Bowls Club) have worked together and, following engineering reports, a Horse Chestnut tree was removed in August 2021.
15. The installation of a new water supply to the Sussex Miniature Locomotive Society has been completed. This was at a cost of £4,638.60.

### Beech Hurst Cottages

16. In the Covid-19 lockdowns, a payment plan for one of the cottages was agreed to fulfil the rental payments in full over a period that stretches into the following financial year.
17. The Cottages have generated a total rental income of £54,790 in 2021/22. During 2021/22, one of the cottages was vacant and therefore there was a loss rental income whilst refurbishment works were completed.

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

18. The object of this Charity is the provision of the open space for the recreation of adults and as a playground for the children and young people of the village of Ashurst Wood as public open space. The Council's powers of management are restricted to using the property for charitable purposes.
19. All the facilities are well used and regularly maintained.
20. £4k income was received for football pitch and pavilion hire. The income contributed towards expenditure of £11k for grounds and general upkeep of the Recreation Ground as outlined in the paragraph above. Also see Appendix 1.

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

21. The object of this Charity is the provision of a Public Recreation Ground for the use and benefit of the inhabitants of the former Urban District of Cuckfield and the Parish of Cuckfield Rural. The Council's powers of management are restricted to using the property for charitable purposes. By virtue of a Scheme made by the Charity Commissioners on 15<sup>th</sup> May 2000, the Council now has limited power, subject to complying with charity law and the prior written consent of the Charity Commissioners, to let part of the Charity's property provided that this will not unduly interfere with the objects of the Charity.
22. The paddling pool in the play area was extensively repaired this year following problems identified following detailed structural surveys of the pool carried out by Places Leisure, who manage the facility as part of our Leisure Contract.
23. The grounds to this popular and well used venue have been regularly maintained. In total income of £4k was generated in 2021/22, mainly from pitch and event hiring and ground rental for the tennis pavilion. The income generated contributed to the grounds maintenance and upkeep of the pavilion, playgrounds and paddling pool expenditure of £48k. The expenditure of £48k includes £30k for the pavilion refurbishment. See also Appendix 1.

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

24. The Charity's property comprises only the eastern half of the park. The Charity was constituted by a Conveyance dated 24<sup>th</sup> April 1891 when the Park was gifted to the Council's predecessors, the Burgess Hill Local Board, upon charitable trust.

25. The object of the Charity is the provision of a Public Park and Pleasure Ground for the benefit of the inhabitants and visitors to St John's Common. The Park is included in the Council's Parks Improvement programme and will attract funding accordingly
26. Income of £9k was generated in 2021/22 mainly from the cricket pitch, playgroup and pavilion hire. This contributed towards the expenditure of £43k for grounds and general upkeep of the facilities. See Appendix 1.
27. Burgess Hill Cricket Club approached the Council to ask it to consider allowing the club to take responsibility for the grass cutting programme for the cricket outfield and surrounding area. The Club was granted temporary permission in April 2021 and a proposed annual licence is currently being negotiated with our Legal Team. The Landscapes Team will continue to monitor the work to ensure it meets the Council's standards.
28. The site was put forward for a 'Green Flag' award for the first time in 2018. The park retained this status for 2021/22 following a mystery shop visit during the summer. It will have a full judging visit in 2022.
29. A new kiosk operator "Kiosk in the Park" has been operating from the pavilion since May 2021 and has approached the Council to take on a lease for this part of the pavilion to help their business develop further. The new lease was approved by the Trustees on 29<sup>th</sup> June 2022 and is currently with Legal.
30. As part of the Council's Parks Investment Programme, St Johns Park has been the subject of an extensive public consultation and master-planning exercise over the past 18 months, culminating in a costed and prioritised plan for the development and improvement of the site over the coming two years. It is proposed that this will be the subject of a capital funding bid in future years.
31. As part of the Burgess Hill Places and Connectivity Programme new tarmac paths have been installed across the site to widen the main path from London Road to Lower Church Road for shared use and to replace some existing stone chipping paths around the skate park and play area to make the site more accessible to users..
32. The Council granted permission via a licence to Burgess Hill Town Council to install a rainbow bench to give thanks to the key workers during the Covid-19 crisis. The Town Council will be responsible for the ongoing maintenance of the bench.
33. The Council has been approached by the family of the artist responsible for the "Stability" sculpture in St Johns Park. They have asked permission to temporarily remove the sculpture to create a mould and to stabilise it further. This would likely take around six weeks to complete. A licence will be granted in 2022 to enable this to happen.

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

34. The Charity's property comprises the eastern end of the recreation ground.
35. The object of the Charity is the provision of a place of exercise and recreation for the benefit of the inhabitants of the Parish of Clayton (now part of the Parish of Hassocks) and the neighbourhood.

36. The property comprises a popular public recreation ground including a drained football pitch. Regular maintenance by the Council has provided a high-quality facility. This has generated income of £6k in 2021/22 from events, pitch and pavilion hire. The expenditure was £10k for sports pitch maintenance and associated facility running costs. See Appendix 1.
37. As part of the Burgess Hill Places and Connectivity Programme, new shared use tarmac paths have been installed across the site to provide improved access and accessibility for all users.
38. The grounds have been regularly maintained.

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

39. The land was gifted to the Council's predecessor, the Urban District Council of Haywards Heath, for use as public open space in perpetuity by a Conveyance dated 9<sup>th</sup> January 1932.
40. The object of the Charity is the provision of public open space for the enjoyment of the inhabitants of Haywards Heath.
41. The land comprises mainly roadside grass verges and woodland belts at the eastern end of Lucastes Avenue, which are regularly maintained by the Council, at a cost of £367. It has no income generating potential. See Appendix 1.

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

42. The land was acquired by the Council's predecessor, the Urban District Council of Cuckfield pursuant to section 164 of the Public Health Act 1875 and constitutes public open space.
43. The object of the Charity is the provision of a Public Walk and Pleasure Ground pursuant to section 164 of the Public Health Act 1875 for the benefit of the local inhabitants of Lindfield.
44. This land forms a linear open space surrounded by busy public highways with little income generating potential. The site continues to be regularly maintained, at a cost of £996. See Appendix 1.
45. The Blue Heart Campaign area has continued into 2021/22 with positive feedback from members of the public. The area was roped off and a Blue Heart installed to help identify the area to park users.

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

46. The Charity's property comprises only the eastern half of the park. The object of the Charity is the provision of a Public Park and Recreation Ground for the benefit of the inhabitants East Grinstead, the neighbourhood and the public generally.
47. The grounds of this popular park for East Grinstead were regularly maintained, at a cost of £8k. See Appendix 1.
48. As part of the Council's Parks Investment Programme, Brooklands Park has been the subject of an extensive public consultation and master-planning exercise over the past

18 months, culminating in a costed and prioritised plan for the long term development and improvement of the site. It is proposed that this will be the subject of a capital funding bid in future years.

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

49. John Pears Recreation Ground was gifted to the Council by the Pears family in 1974, upon the death of Mr John Pears, a long standing resident of Ashurst Wood.
50. The object of the Charity is the provision of a Public Park and Recreation Ground for the benefit of the inhabitants East Grinstead, the neighbourhood and the public generally.
51. The grounds were regularly maintained at a cost of £15k which included the completion of the installation of a new tennis court access gate. An income of £2k was generated in 2021/22. See Appendix 1.
52. The Council was contacted by the Village Council who wish to make improvements to the Recreation Ground and Pavilion. The first was to install a defibrillator on the Pavilion. The Council granted a licence to the Village Council to permit the installation and the ongoing maintenance responsibilities. The second was a request to install outdoor gym equipment adjacent to the existing MUGA wall. The Village Council has provided the necessary risk assessments and public liability insurance from their contractors and a licence has been completed. The Village Council are purchasing and installing the equipment and will be responsible for the ongoing maintenance.

### **CHARITIES' ACCOUNTS**

53. The Charity Trustees are obliged to complete annual returns for each of the managed Charities under its control. The accounts are attached as Appendix 1 to this report. They set out the details of income and expenditure for each Trust Site for the financial year commencing on 1<sup>st</sup> April 2021 and ending on 31<sup>st</sup> March 2022.
54. The returns to the Charity Commission will be completed on the basis of these figures. In line with recommended practice the Trust Fund Assets are no longer consolidated within the balance sheet in the Council's Statement of Accounts.
55. Trustees should note that in the case of any charity where the charity's expenditure exceeds its income, the shortfall is met from the Council's own resources.

### **FINANCIAL IMPLICATIONS**

56. All income and expenditure shown in the 2021/22 Charity Accounts were accommodated within the 2021/22 Revenue Budget.

### **RISK ANALYSIS**

57. By compiling detailed annual operational and financial reports the Trustees are minimising their risks of not complying with current legislation and Charity Commission requirements. This report will form part of the Annual Returns for each Charity referred to in the report.

## **CONCLUSION**

58. The trust property has been held and maintained satisfactorily during the period 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022. However, further consideration is required for income generation at all sites to help aid sustainability and raise quality.

## **RECOMMENDATIONS**

59. **The Charity Trustees are recommended:**

- (i) **To note and agree the contents of this report and approve the Charities' Accounts for 2021/2022;**

## **ENVIRONMENTAL IMPLICATIONS STATEMENT:**

60. This report raised no environmental implications.

## **LIAISON WITH LOCAL COUNCILS:**

61. No Town or Parish consultation has taken place for the purposes of this report; however consultation takes place for all major works and new initiatives.

## **COMPLIANCE WITH CODE OF PRACTICE ON COMMITMENTS:**

62. All costs and income relating to charitable land were accommodated within the 2021/22 Revenue Budget.

## **BACKGROUND PAPERS:**

63. Leisure and Sustainability, Property, legal and finance files.

## **APPENDIX 1 (attached)**

### **Charity Accounts 2021/2022**

#### **Mid Sussex District Council as Charity Trustees of:**

Beech Hurst Gardens  
Ashurst Wood Recreation Ground  
Richard Worsley Recreation Ground  
St John's Park  
Fairfield Road Recreation Ground  
Lucastes Avenue Open Space  
West Common Public Walk and Pleasure Ground  
Brooklands Park  
John Pears Recreation Ground

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# Charity Accounts for the Year Ended 31st March 2022

| <b>Contents</b>                                         | <b>Page<br/>No.</b> |
|---------------------------------------------------------|---------------------|
| <b>1 Beech Hurst Gardens</b>                            |                     |
| • Statement of Financial Activities                     | 2                   |
| • Balance Sheet                                         | 3                   |
| • Notes to the Accounts                                 | 4                   |
| <b>2 Ashurst Wood Recreation Ground</b>                 |                     |
| • Statement of Financial Activities                     | 6                   |
| • Balance Sheet                                         | 7                   |
| • Notes to the Accounts                                 | 8                   |
| <b>3 Richard Worsley Recreation Ground</b>              |                     |
| • Statement of Financial Activities                     | 10                  |
| • Balance Sheet                                         | 11                  |
| • Notes to the Accounts                                 | 12                  |
| <b>4 St John's Park</b>                                 |                     |
| • Statement of Financial Activities                     | 14                  |
| • Balance Sheet                                         | 15                  |
| • Notes to the Accounts                                 | 16                  |
| <b>5 Fairfield Road Recreation Ground</b>               |                     |
| • Statement of Financial Activities                     | 18                  |
| • Balance Sheet                                         | 19                  |
| • Notes to the Accounts                                 | 20                  |
| <b>6 Lucastes Avenue Open Space</b>                     |                     |
| • Statement of Financial Activities                     | 22                  |
| • Balance Sheet                                         | 23                  |
| • Notes to the Accounts                                 | 24                  |
| <b>7 West Common Public Walk and Pleasure Grounds</b>   |                     |
| • Statement of Financial Activities                     | 26                  |
| • Balance Sheet                                         | 27                  |
| • Notes to the Accounts                                 | 28                  |
| <b>8 Brooklands Park</b>                                |                     |
| • Statement of Financial Activities                     | 30                  |
| • Balance Sheet                                         | 31                  |
| • Notes to the Accounts                                 | 32                  |
| <b>9 John Pears Recreation Ground</b>                   |                     |
| • Statement of Financial Activities                     | 34                  |
| • Balance Sheet                                         | 35                  |
| • Notes to the Accounts                                 | 36                  |
| <b>10 Independent Examiner's Report on the Accounts</b> | 38                  |

**Beech Hurst Gardens - Registration Number 305202**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2022**

|                                                                        | Unrestricted<br>Funds | Restricted<br>Income<br>Funds | Endowment<br>Funds | 2021/22            | 2020/21            |
|------------------------------------------------------------------------|-----------------------|-------------------------------|--------------------|--------------------|--------------------|
|                                                                        | £                     | £                             | £                  | £                  | £                  |
| <b>Incoming Resources</b>                                              |                       |                               |                    |                    |                    |
| Incoming Resources from Donors (MSDC)                                  | 0                     | 0                             | 0                  | 0                  | 0                  |
| Income from Charitable Trading                                         | (12,611)              | (115,517)                     | 0                  | (128,128)          | (130,105)          |
| <b>Total incoming resources</b>                                        | <b>(12,611)</b>       | <b>(115,517)</b>              | <b>0</b>           | <b>(128,128)</b>   | <b>(130,105)</b>   |
| Less cost of generating funds                                          | 0                     | 0                             | 0                  | 0                  | 0                  |
| <b>Net incoming resources available<br/>for charitable application</b> | <b>(12,611)</b>       | <b>(115,517)</b>              | <b>0</b>           | <b>(128,128)</b>   | <b>(130,105)</b>   |
| <b>Expenditure</b>                                                     |                       |                               |                    |                    |                    |
| Charitable Expenditure:                                                |                       |                               |                    |                    |                    |
| Maintenance and Insurance                                              | 59,827                | 21,613                        |                    | 81,440             | 99,506             |
| Utilities                                                              | 4,325                 |                               |                    | 4,325              | 6,672              |
| Council Tax                                                            | 1,014                 |                               |                    | 1,014              | 524                |
| Management and Administration:                                         |                       |                               |                    |                    |                    |
| Audit Fees                                                             | 550                   |                               |                    | 550                | 550                |
| Depreciation charge for year                                           |                       |                               | 22,261             | 22,261             | 22,261             |
| Provision for Bad Debt                                                 | (12,662)              |                               |                    | (12,662)           | 28,814             |
| <b>Total expenditure</b>                                               | <b>53,054</b>         | <b>21,613</b>                 | <b>22,261</b>      | <b>96,928</b>      | <b>158,327</b>     |
| Transfer Between Funds                                                 | (40,443)              | 40,443                        | 0                  | 0                  | 0                  |
| <b>Net (Incoming)/Outgoing Resources</b>                               | <b>0</b>              | <b>(53,461)</b>               | <b>22,261</b>      | <b>(31,200)</b>    | <b>28,222</b>      |
| <b>Unrealised (Gains)/Losses on<br/>Tangible Fixed Assets:</b>         |                       |                               |                    |                    |                    |
| Assets Revalued                                                        |                       |                               |                    | 0                  | (665,988)          |
| Write Back of Depreciation on Revaluation                              |                       |                               |                    | 0                  | 0                  |
| Additions                                                              |                       |                               |                    | 0                  | 0                  |
| <b>Net Movement in Funds</b>                                           | <b>0</b>              | <b>(53,461)</b>               | <b>22,261</b>      | <b>(31,200)</b>    | <b>(637,766)</b>   |
| <b>Fund Balances Brought Forward</b>                                   | <b>0</b>              | <b>(218,947)</b>              | <b>(2,627,460)</b> | <b>(2,846,407)</b> | <b>(2,208,641)</b> |
| <b>Fund Balances Carried Forward</b>                                   | <b>0</b>              | <b>(272,408)</b>              | <b>(2,605,199)</b> | <b>(2,877,607)</b> | <b>(2,846,407)</b> |

**Beech Hurst Gardens - Registration Number 305202**  
**Balance Sheet as at 31<sup>st</sup> March 2022**

|                                              | Notes | 2021/22<br>£       | 2020/21<br>£ |
|----------------------------------------------|-------|--------------------|--------------|
| <b>Fixed Assets</b>                          |       |                    |              |
| Tangible Assets                              |       | <b>2,605,199</b>   | 2,627,460    |
| <b>Total Fixed Assets</b>                    | 3     | <b>2,605,199</b>   | 2,627,460    |
| <b>Current Assets</b>                        |       |                    |              |
| Debtors                                      | 4     | <b>272,408</b>     | 218,947      |
| Creditors Prepayment (receipts in advance)   | 5     | <b>2,364</b>       | 5,224        |
| <b>Total Current Asset</b>                   |       | <b>274,772</b>     | 224,171      |
| Short Term Creditors                         | 5     | <b>(2,364)</b>     | (5,224)      |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>272,408</b>     | 218,947      |
| <b>Total Assets Less Current Liabilities</b> |       | <b>2,877,607</b>   | 2,846,407    |
| <b>Endowment Funds</b>                       |       | <b>(2,605,199)</b> | (2,627,460)  |
| <b>Restricted Income Funds</b>               |       | <b>(272,408)</b>   | (218,947)    |
| <b>Unrestricted Income Funds</b>             |       | <b>0</b>           | 0            |
| <b>Total Funds</b>                           |       | <b>(2,877,607)</b> | (2,846,407)  |

# Beech Hurst Gardens - Registration Number 305202

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment and Restricted Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings and<br>Equipment<br>2021/22<br>£ | Freehold Land &<br>Buildings and<br>Equipment<br>2020/21<br>£ |
|---------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                                               |                                                               |
| Balance brought forward               | 2,762,594                                                     | 2,096,606                                                     |
| Additions                             | 0                                                             | 0                                                             |
| Revaluations                          |                                                               | 665,988                                                       |
| Disposals                             | 0                                                             | 0                                                             |
| Balance carried forward               | 2,762,594                                                     | 2,762,594                                                     |
| <b>Accumulated Depreciation</b>       |                                                               |                                                               |
| Balance brought forward               | (135,134)                                                     | (112,873)                                                     |
| Disposals                             | 0                                                             | 0                                                             |
| Revaluation                           |                                                               |                                                               |
| Charge for year                       | (22,261)                                                      | (22,261)                                                      |
| Balance carried forward               | (157,395)                                                     | (135,134)                                                     |
| <b>Net Book Value Brought forward</b> | 2,627,460                                                     | 1,983,733                                                     |
| <b>Net Book Value Carried forward</b> | 2,605,199                                                     | 2,627,460                                                     |

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 44 years for the Restaurant and Quadrangle, 53 years for Beech Hurst Cottages, 35 years for Cafe, Bowls Pavilion, Miniature Railway Pavilion, 33 years for Tennis Shelter and 1 years for the Playground Equipment.
- The asset revaluation, as at 1 April 2017 was carried out by Wilks Head Eve LLP. The Restaurant Site and Quadrangle were given a combined valuation of £903,400.
- The asset revaluation as at 1 April 2020 was carried out by Wilks Head Eve LLP. The five Cottages were given a combined valuation of £1,433,300.

# Beech Hurst Gardens - Registration Number 305202

## Notes to the Accounts

### 4. Debtors and Prepayments

| <b>Analysis of Debtors</b>                            | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         | 272,408                                                      | 218,947                                                      |
| Prepayments (receipts in advance)                     | 2,364                                                        | 5,224                                                        |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>274,772</b>                                               | <b>224,171</b>                                               |

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

### 5. Creditors and Accruals

| <b>Analysis of Creditors</b>                          | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (2,364)                                                      | (5,224)                                                      |
| Receipt in advance                                    |                                                              |                                                              |
| <b>Total</b>                                          | <b>(2,364)</b>                                               | <b>(5,224)</b>                                               |

### 6. Reserves Policy

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

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

**Ashurst Wood Recreation Ground - Registration Number 305162**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2022**

|                                                            | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2021/22<br>£     | 2020/21<br>£ |
|------------------------------------------------------------|----------------------------|-------------------------|------------------|--------------|
| <b>Incoming Resources</b>                                  |                            |                         |                  |              |
| Incoming Resources from Donors (MSDC)                      | (7,842)                    |                         | <b>(7,842)</b>   | (9,680)      |
| Income from Charitable Trading                             | (3,575)                    |                         | <b>(3,575)</b>   | (1,550)      |
| <b>Total incoming resources</b>                            | <b>(11,417)</b>            | <b>0</b>                | <b>(11,417)</b>  | (11,230)     |
| <b>Expenditure</b>                                         |                            |                         |                  |              |
| Charitable Expenditure:                                    |                            |                         |                  |              |
| Maintenance and Insurance                                  | 9,898                      |                         | <b>9,898</b>     | 10,603       |
| Utilities                                                  | 1,429                      |                         | <b>1,429</b>     | 1,322        |
| Management and Administration:                             |                            |                         |                  |              |
| Audit Fees                                                 | 90                         |                         | <b>90</b>        | 90           |
| Depreciation charge for year                               |                            | 545                     | <b>545</b>       | 1,496        |
| Provision for Bad Debt                                     |                            |                         | <b>0</b>         | (785)        |
| <b>Total expenditure</b>                                   | <b>11,417</b>              | <b>545</b>              | <b>11,962</b>    | 12,726       |
| Transfer Between Funds                                     | 0                          | 0                       | <b>0</b>         | 0            |
| <b>Net (Incoming)/Outgoing Resources</b>                   | <b>0</b>                   | <b>545</b>              | <b>545</b>       | 1,496        |
| <b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b> |                            |                         |                  |              |
| Assets Revalued                                            |                            | (140,026)               | <b>(140,026)</b> | 0            |
| Additions                                                  |                            |                         | <b>0</b>         | 0            |
| <b>Net Movement in Funds</b>                               | <b>0</b>                   | <b>(139,481)</b>        | <b>(139,481)</b> | 1,496        |
| <b>Fund Balances Brought Forward</b>                       | <b>0</b>                   | <b>(141,073)</b>        | <b>(141,073)</b> | (142,569)    |
| <b>Fund Balances Carried Forward</b>                       | <b>0</b>                   | <b>(280,554)</b>        | <b>(280,554)</b> | (141,073)    |

**Ashurst Wood Recreation Ground - Registration Number 305162**  
**Balance Sheet as at 31<sup>st</sup> March 2022**

|                                              | Notes | 2021/22<br>£ | 2020/21<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 280,554      | 141,073      |
| <b>Total Fixed Assets</b>                    | 3     | 280,554      | 141,073      |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors Prepayments (receipts in advance)  | 5     | 0            | 0            |
| <b>Total Current Asset</b>                   |       | 0            | 0            |
| Short Term Creditors                         | 5     | 0            | 0            |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 280,554      | 141,073      |
| <br><b>Endowment Funds</b>                   |       | (280,554)    | (141,073)    |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (280,554)    | (141,073)    |

# Ashurst Wood Recreation Ground - Registration Number 305162

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Fund

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2021/22<br>£ | Freehold Land<br>& Buildings<br>2020/21<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 147,767                                      | 147,767                                      |
| Additions                             | 140,026                                      |                                              |
| Revaluations                          |                                              |                                              |
| Disposals                             |                                              |                                              |
| Balance carried forward               | 287,793                                      | 147,767                                      |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | (6,694)                                      | (5,198)                                      |
| Disposals                             |                                              |                                              |
| Revaluation                           |                                              |                                              |
| Charge for year                       | (545)                                        | (1,496)                                      |
| Balance carried forward               | (7,239)                                      | (6,694)                                      |
| <b>Net Book Value Brought forward</b> | 141,073                                      | 142,569                                      |
| <b>Net Book Value Carried forward</b> | 280,554                                      | 141,073                                      |

- Depreciation basis is straight line for buildings.
- Depreciation rate is 52 years for the pavilion.
- The asset revaluation, as at 1 April 2021 was carried out by Wilks Head Eve LLP.

# Ashurst Wood Recreation Ground - Registration Number 305162

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 0                                                            |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | 0                                                            |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

### 6. Reserves Policy

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

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

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

**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2022**

|                                                                        | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2021/22<br>£     | 2020/21<br>£     |
|------------------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                              |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                                  | (43,787)                   | 0                       | (43,787)         | (16,233)         |
| Income from Charitable Trading                                         | (4,078)                    | 0                       | (4,078)          | (2,615)          |
| <b>Total incoming resources</b>                                        | <b>(47,865)</b>            | <b>0</b>                | <b>(47,865)</b>  | <b>(18,848)</b>  |
| Less cost of generating funds                                          | 0                          | 0                       | 0                | 0                |
| <b>Net incoming resources available<br/>for charitable application</b> | <b>(47,865)</b>            | <b>0</b>                | <b>(47,865)</b>  | <b>(18,848)</b>  |
| <b>Expenditure</b>                                                     |                            |                         |                  |                  |
| Charitable Expenditure:                                                |                            |                         |                  |                  |
| Maintenance and Insurance                                              | 45,196                     |                         | 45,196           | 16,223           |
| Utilities                                                              | 2,502                      |                         | 2,502            | 2,996            |
| Management and Administration:                                         |                            |                         |                  |                  |
| Agency Management Fees                                                 |                            |                         | 0                | 0                |
| Audit Fees                                                             | 275                        |                         | 275              | 275              |
| Depreciation charge for year                                           |                            | 860                     | 860              | 860              |
| Provision for Bad Debt                                                 | (108)                      |                         | (108)            | (646)            |
| <b>Total expenditure</b>                                               | <b>47,865</b>              | <b>860</b>              | <b>48,725</b>    | <b>19,708</b>    |
| Transfer Between Funds                                                 | 0                          | 0                       | 0                | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                               | <b>0</b>                   | <b>860</b>              | <b>860</b>       | <b>860</b>       |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b>         |                            |                         |                  |                  |
| Assets Revalued                                                        | 0                          | 0                       | 0                | 0                |
| Write Back of Depreciation on Revaluation                              | 0                          | 0                       | 0                | 0                |
| Addition                                                               | 0                          | 0                       | 0                | 0                |
| <b>Net Movement in Funds</b>                                           | <b>0</b>                   | <b>860</b>              | <b>860</b>       | <b>860</b>       |
| <b>Fund Balances Brought Forward</b>                                   | <b>0</b>                   | <b>(162,122)</b>        | <b>(162,122)</b> | <b>(162,982)</b> |
| <b>Fund Balances Carried Forward</b>                                   | <b>0</b>                   | <b>(161,262)</b>        | <b>(161,262)</b> | <b>(162,122)</b> |

**Richard Worsley (Cuckfield) Recreation Ground - Registration  
Number 206789  
Balance Sheet as at 31<sup>st</sup> March 2022**

|                                              | Notes | 2021/22<br>£     | 2020/21<br>£     |
|----------------------------------------------|-------|------------------|------------------|
| <b>Fixed Assets</b>                          |       |                  |                  |
| Tangible Assets                              |       | <b>161,262</b>   | 162,122          |
| <b>Total Fixed Assets</b>                    | 3     | <b>161,262</b>   | 162,122          |
| <b>Current Assets</b>                        |       |                  |                  |
| Debtors                                      | 4     | <b>0</b>         | 0                |
| Creditors Prepayment (receipts in advance)   | 5     | <b>0</b>         | 0                |
| <b>Total Current Asset</b>                   |       | <b>0</b>         | 0                |
| Short Term Creditors                         | 5     | <b>0</b>         | 0                |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>0</b>         | 0                |
| <b>Total Assets Less Current Liabilities</b> |       | <b>161,262</b>   | <b>162,122</b>   |
| <br>                                         |       |                  |                  |
| <b>Endowment Funds</b>                       |       | <b>(161,262)</b> | (162,122)        |
| <b>Unrestricted Income Funds</b>             |       |                  |                  |
| <b>Total Funds</b>                           |       | <b>(161,262)</b> | <b>(162,122)</b> |

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

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings and<br>Equipment<br>2021/22<br>£ | Freehold Land &<br>Buildings and<br>Equipment<br>2020/21<br>£ |
|---------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                                               |                                                               |
| Balance brought forward               | <b>206,778</b>                                                | 206,778                                                       |
| Additions                             | <b>0</b>                                                      | 0                                                             |
| Revaluations                          | <b>0</b>                                                      | 0                                                             |
| Disposals                             | <b>0</b>                                                      | 0                                                             |
| Balance carried forward               | <b>206,778</b>                                                | 206,778                                                       |
| <b>Accumulated Depreciation</b>       |                                                               |                                                               |
| Balance brought forward               | <b>(44,656)</b>                                               | (43,796)                                                      |
| Disposals                             | <b>0</b>                                                      | 0                                                             |
| Revaluation                           | <b>0</b>                                                      | 0                                                             |
| Charge for year                       | <b>(860)</b>                                                  | (860)                                                         |
| Balance carried forward               | <b>(45,516)</b>                                               | (44,656)                                                      |
| <b>Net Book Value Brought forward</b> | <b>162,122</b>                                                | 162,982                                                       |
| <b>Net Book Value Carried forward</b> | <b>161,262</b>                                                | 162,122                                                       |

- Depreciation basis is straight line for Buildings
- Depreciation rate is 48 years for Public Conveniences, 46 years for the Pavilion, 73 years for Tennis Pavilion.
- The asset revaluation for 1<sup>st</sup> April 2018 was carried out by Chartered Surveyors at Wilks Head Eve LLP

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

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 0                                                            |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | 0                                                            |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

### 6. Reserves Policy

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

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

**St John's Park - Registration Number 305189**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2022**

|                                                                    | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2021/22<br>£     | 2020/21<br>£     |
|--------------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                          |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                              | (33,863)                   | 0                       | <b>(33,863)</b>  | (36,206)         |
| Income from Charitable Trading                                     | (8,721)                    | 0                       | <b>(8,721)</b>   | (4,679)          |
| <b>Total incoming resources</b>                                    | <b>(42,584)</b>            | <b>0</b>                | <b>(42,584)</b>  | (40,885)         |
| Cost of generating funds                                           | 0                          | 0                       | <b>0</b>         | 0                |
| <b>Net incoming resources available for charitable application</b> | <b>(42,584)</b>            | <b>0</b>                | <b>(42,584)</b>  | <b>(40,885)</b>  |
| <b>Expenditure</b>                                                 |                            |                         |                  |                  |
| Charitable Expenditure:                                            |                            |                         |                  |                  |
| Maintenance and Insurance                                          | 30,308                     |                         | <b>30,308</b>    | 33,658           |
| Utilities                                                          | 11,520                     |                         | <b>11,520</b>    | 6,908            |
| Publicity                                                          | 563                        |                         | <b>563</b>       | 0                |
| Management and Administration Expenditure:                         |                            |                         | <b>0</b>         | 0                |
| Audit Fees                                                         | 275                        |                         | <b>275</b>       | 275              |
| Depreciation charge for year                                       |                            | 4,701                   | <b>4,701</b>     | 4,701            |
| Provision for Bad Debt                                             | (82)                       |                         | <b>(82)</b>      | 44               |
| <b>Total expenditure</b>                                           | <b>42,584</b>              | <b>4,701</b>            | <b>47,285</b>    | 45,586           |
| Transfer Between Funds                                             | 0                          | 0                       | <b>0</b>         | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                           | <b>0</b>                   | <b>4,701</b>            | <b>4,701</b>     | <b>4,701</b>     |
| <b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b>         |                            |                         |                  |                  |
| Assets Revalued                                                    | 0                          |                         | <b>0</b>         | 0                |
| Write back of depreciation on revaluation                          | 0                          | 0                       | <b>0</b>         | 0                |
| Additions                                                          | 0                          |                         | <b>0</b>         | (179,120)        |
| <b>Net Movement in Funds</b>                                       | <b>0</b>                   | <b>4,701</b>            | <b>4,701</b>     | <b>(174,419)</b> |
| <b>Fund Balances Brought Forward</b>                               | <b>0</b>                   | <b>(386,203)</b>        | <b>(386,203)</b> | (211,784)        |
| <b>Fund Balances Carried Forward</b>                               | <b>0</b>                   | <b>(381,502)</b>        | <b>(381,502)</b> | (386,203)        |

**St John's Park - Registration Number 305189**  
**Balance Sheet as at 31<sup>st</sup> March 2022**

|                                              | Notes | 2021/22<br>£     | 2020/21<br>£     |
|----------------------------------------------|-------|------------------|------------------|
| <b>Fixed Assets</b>                          |       |                  |                  |
| Tangible Assets                              |       | <b>381,502</b>   | 386,203          |
| <b>Total Fixed Assets</b>                    | 3     | <b>381,502</b>   | 386,203          |
| <b>Current Assets</b>                        |       |                  |                  |
| Debtors                                      | 4     |                  | 0                |
| Creditors Prepayment (receipts in advance)   | 4     |                  | 610              |
| <b>Total Current Asset</b>                   |       | <b>0</b>         | 610              |
| Short Term Creditors                         | 5     |                  | (610)            |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>0</b>         | 0                |
| <b>Total Assets Less Current Liabilities</b> |       | <b>381,502</b>   | 386,203          |
| <br>                                         |       |                  |                  |
| <b>Endowment Funds</b>                       |       | <b>(381,502)</b> | (386,203)        |
| <b>Unrestricted Income Funds</b>             |       |                  |                  |
| <b>Total Funds</b>                           |       | <b>(381,502)</b> | <b>(386,203)</b> |

# St John's Park - Registration Number 305189

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings<br>2021/22<br>£ | Freehold Land &<br>Buildings<br>2020/21<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 433,563                                      | 254,443                                      |
| Additions                             |                                              | 179,120                                      |
| Revaluations                          |                                              |                                              |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 433,563                                      | 433,563                                      |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | (47,360)                                     | (42,659)                                     |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | (4,701)                                      | (4,701)                                      |
| Balance carried forward               | (52,061)                                     | (47,360)                                     |
| <b>Net Book Value Brought forward</b> | <b>386,203</b>                               | <b>211,784</b>                               |
| <b>Net Book Value Carried forward</b> | <b>381,502</b>                               | <b>386,203</b>                               |

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 49 years for the Pavilion.
- The asset revaluation for 1<sup>st</sup> April 2019 was carried out by Chartered Surveyors at Wilks Head Eve LLP and the Valuation basis was changed from Depreciated Replacement Cost (DRC) to Existing Use Value (EUUV).

# St John's Park - Registration Number 305189

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (Receipts in Advance)                     | 0                                                            | 610                                                          |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>610</b>                                                   |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | (610)                                                        |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>(610)</b>                                                 |

### 6. Reserves Policy

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

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

**Fairfield Road Recreation Ground - Registration Number 305187**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2022**

|                                                            | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2021/22<br>£     | 2020/21<br>£   |
|------------------------------------------------------------|----------------------------|-------------------------|------------------|----------------|
| <b>Incoming Resources</b>                                  |                            |                         |                  |                |
| Incoming Resources from Donors (MSDC)                      | (3,911)                    | 0                       | <b>(3,911)</b>   | (7,278)        |
| Income from Charitable Trading                             | (5,830)                    | 0                       | <b>(5,830)</b>   | (15)           |
| <b>Total incoming resources</b>                            | <b>(9,741)</b>             | <b>0</b>                | <b>(9,741)</b>   | <b>(7,293)</b> |
| <b>Expenditure</b>                                         |                            |                         |                  |                |
| Charitable Expenditure:                                    |                            |                         |                  |                |
| Maintenance and Insurance                                  | 8,844                      |                         | <b>8,844</b>     | 9,607          |
| Utilities                                                  | 362                        |                         | <b>362</b>       | 324            |
| Audit Fees                                                 | 275                        |                         | <b>275</b>       | 275            |
| Depreciation charge for year                               |                            | 1,727                   | <b>1,727</b>     | 1,727          |
| Provision for Bad Debt                                     | 260                        |                         | <b>260</b>       | (2,913)        |
| <b>Total expenditure</b>                                   | <b>9,741</b>               | <b>1,727</b>            | <b>11,468</b>    | 9,020          |
| Transfer Between Funds                                     | 0                          | 0                       | <b>0</b>         | 0              |
| <b>Net (Incoming)/Outgoing Resources</b>                   | <b>0</b>                   | <b>1,727</b>            | <b>1,727</b>     | 1,727          |
| <b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b> |                            |                         |                  |                |
| Additions                                                  | 0                          |                         | <b>0</b>         | 0              |
| Disposals                                                  | 0                          |                         | <b>0</b>         | 0              |
| Assets Revalued                                            | 0                          |                         | <b>0</b>         | 0              |
| Write back of depreciation on revaluation                  | 0                          |                         | <b>0</b>         | 0              |
| <b>Net Movement in Funds</b>                               | <b>0</b>                   | <b>1,727</b>            | <b>1,727</b>     | 1,727          |
| <b>Fund Balances Brought Forward</b>                       | <b>0</b>                   | <b>(230,919)</b>        | <b>(230,919)</b> | (232,646)      |
| <b>Fund Balances Carried Forward</b>                       | <b>0</b>                   | <b>(229,192)</b>        | <b>(229,192)</b> | (230,919)      |

**Fairfield Road Recreation Ground - Registration Number 305187**  
**Balance Sheet as at 31<sup>st</sup> March 2022**

|                                              | Notes | 2021/22<br>£ | 2020/21<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 229,192      | 230,919      |
| <b>Total Fixed Assets</b>                    | 3     | 229,192      | 230,919      |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors Prepayment (receipts in advance)   | 4     | 0            | 0            |
| <b>Total Current Asset</b>                   |       | 0            | 0            |
| Short Term Creditors                         | 5     | 0            | 0            |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 229,192      | 230,919      |
| <br><b>Endowment Funds</b>                   |       | (229,192)    | (230,919)    |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (229,192)    | (230,919)    |

# Fairfield Road Recreation Ground - Registration Number 305187

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2021/22<br>£ | Freehold Land<br>& Buildings<br>2020/21<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 236,100                                      | 236,100                                      |
| Additions                             |                                              |                                              |
| Revaluations                          |                                              |                                              |
| Disposals                             |                                              |                                              |
| Balance carried forward               | 236,100                                      | 236,100                                      |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | (5,181)                                      | (3,454)                                      |
| Disposals                             |                                              |                                              |
| Revaluation                           |                                              |                                              |
| Charge for year                       | (1,727)                                      | (1,727)                                      |
| Balance carried forward               | (6,908)                                      | (5,181)                                      |
| <b>Net Book Value Brought forward</b> | 230,919                                      | 232,646                                      |
| <b>Net Book Value Carried forward</b> | 229,192                                      | 230,919                                      |

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 37 years for the Pavilion.
- The asset revaluation for 31st March 2018 was carried out by Chartered Surveyors at Wilks Head Eve LLP

# Fairfield Road Recreation Ground - Registration Number 305187

## Notes to the Accounts

### 4. Debtors and Prepayments

| <b>Analysis of Debtors</b>                            | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 0                                                            |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

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

### 5. Creditors and Accruals

| <b>Analysis of Creditors</b>                          | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | 0                                                            |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

### 6. Reserves Policy

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

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

**Lucastes Avenue Open Space - Registration Number 233890**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2022**

|                                                                | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2021/22<br>£ | 2020/21<br>£ |
|----------------------------------------------------------------|----------------------------|-------------------------|--------------|--------------|
| <b>Incoming Resources</b>                                      |                            |                         |              |              |
| Incoming Resources from Donors (MSDC)                          | (367)                      | 0                       | (367)        | (363)        |
| <b>Total incoming resources</b>                                | <b>(367)</b>               | <b>0</b>                | <b>(367)</b> | <b>(363)</b> |
| <b>Expenditure</b>                                             |                            |                         |              |              |
| Charitable Expenditure:<br>Maintenance                         | 367                        | 0                       | 367          | 363          |
| <b>Total expenditure</b>                                       | <b>367</b>                 | <b>0</b>                | <b>367</b>   | <b>363</b>   |
| Transfer Between Funds                                         | 0                          | 0                       | 0            | 0            |
| <b>Net (Incoming)/Outgoing Resources</b>                       | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>     |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b> |                            |                         |              |              |
| Assets Revalued                                                | 0                          | 0                       | 0            | 0            |
| <b>Net Movement in Funds</b>                                   | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>     |
| <b>Fund Balances Brought Forward</b>                           | <b>0</b>                   | <b>(2)</b>              | <b>(2)</b>   | <b>(2)</b>   |
| <b>Fund Balances Carried Forward</b>                           | <b>0</b>                   | <b>(2)</b>              | <b>(2)</b>   | <b>(2)</b>   |

**Lucastes Avenue Open Space - Registration Number 233890**  
**Balance Sheet as at 31<sup>st</sup> March 2022**

|                                              | Notes | 2021/22<br>£ | 2020/21<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 2            | 2            |
| <b>Total Fixed Assets</b>                    | 3     | 2            | 2            |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors Prepayment (receipts in advance)   | 4     | 0            | 0            |
| <b>Total Current Asset</b>                   |       | 0            | 0            |
| Short Term Creditors                         | 5     | 0            | 0            |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 2            | 2            |
| <b>Endowment Funds</b>                       |       | (2)          | (2)          |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (2)          | (2)          |

# Lucastes Avenue Open Space - Registration Number 233890

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2021/22<br>£ | Freehold Land &<br>Buildings<br>2020/21<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 2                                            | 2                                            |
| Additions                             | 0                                            | 0                                            |
| Revaluations                          | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 2                                            | 2                                            |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | 0                                            | 0                                            |
| Balance carried forward               | 0                                            | 0                                            |
| <b>Net Book Value Brought forward</b> | 2                                            | 2                                            |
| <b>Net Book Value Carried forward</b> | 2                                            | 2                                            |

- Depreciation is not applicable.

# Lucastes Avenue Open Space - Registration Number 233890

## Notes to the Accounts

### 4. Debtors and Prepayments

#### Analysis of Debtors

|                                                       | Amounts falling due within one year<br>2021/22<br>£ | Amounts falling due within one year<br>2020/21<br>£ |
|-------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| Trade Debtors                                         | 0                                                   | 0                                                   |
| Amounts due to subsidiary and associated undertakings |                                                     |                                                     |
| Other Debtors                                         |                                                     |                                                     |
| Prepayments (receipts in advance)                     | 0                                                   | 0                                                   |
| Accrued Income                                        |                                                     |                                                     |
| <b>Total</b>                                          | <b>0</b>                                            | <b>0</b>                                            |

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

### 5. Creditors and Accruals

#### Analysis of Creditors

|                                                       | Amounts falling due within one year<br>2021/22<br>£ | Amounts falling due within one year<br>2020/21<br>£ |
|-------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| Loans and overdrafts                                  |                                                     |                                                     |
| Trade Creditors                                       |                                                     |                                                     |
| Amounts due to subsidiary and associated undertakings |                                                     |                                                     |
| Other Creditors                                       |                                                     |                                                     |
| Accruals                                              | 0                                                   | 0                                                   |
| Deferred Income                                       |                                                     |                                                     |
| <b>Total</b>                                          | <b>0</b>                                            | <b>0</b>                                            |

### 6. Reserves Policy

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

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

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

**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2022**

|                                                                | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2021/22<br>£ | 2020/21<br>£ |
|----------------------------------------------------------------|----------------------------|-------------------------|--------------|--------------|
| <b>Incoming Resources</b>                                      |                            |                         |              |              |
| Incoming Resources from Donors:                                | (996)                      | 0                       | (996)        | (849)        |
| <b>Total incoming resources</b>                                | <b>(996)</b>               | <b>0</b>                | <b>(996)</b> | <b>(849)</b> |
| <b>Expenditure</b>                                             |                            |                         |              |              |
| Direct Charitable Expenditure:                                 |                            |                         |              |              |
| Maintenance                                                    | 996                        | 0                       | 996          | 849          |
| Audit Fee                                                      | 0                          | 0                       | 0            | 0            |
| <b>Total expenditure</b>                                       | <b>996</b>                 | <b>0</b>                | <b>996</b>   | <b>849</b>   |
| Transfer Between Funds                                         |                            |                         | 0            | 0            |
| <b>Net (Incoming)/Outgoing Resources</b>                       | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>     |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b> |                            |                         |              |              |
| Assets Revalued                                                | 0                          | 0                       | 0            | 0            |
| <b>Net Movement in Funds</b>                                   | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>     |
| <b>Fund Balances Brought Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>   | <b>(1)</b>   |
| <b>Fund Balances Carried Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>   | <b>(1)</b>   |

**West Common Public Walk and Pleasure Ground - Registration  
Number 305324  
Balance Sheet as at 31<sup>st</sup> March 2022**

|                                              | Notes | 2021/22<br>£ | 2020/21<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 1            | 1            |
| <b>Total Fixed Assets</b>                    | 3     | 1            | 1            |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors prepayment (receipts in advance)   | 4     | 0            | 0            |
| <b>Total Current Asset</b>                   |       | 0            | 0            |
| Short Term Creditors                         | 5     | 0            | 0            |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 1            | 1            |
| <br>                                         |       |              |              |
| <b>Endowment Funds</b>                       |       | (1)          | (1)          |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (1)          | (1)          |

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

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings<br>2021/22<br>£ | Freehold Land<br>& Buildings<br>2020/21<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 1                                            | 1                                            |
| Additions                             | 0                                            | 0                                            |
| Revaluations                          | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 1                                            | 1                                            |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | 0                                            | 0                                            |
| Balance carried forward               | 0                                            | 0                                            |
| <b>Net Book Value Brought forward</b> | 1                                            | 1                                            |
| <b>Net Book Value Carried forward</b> | 1                                            | 1                                            |

- Depreciation is not applicable.

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

## Notes to the Accounts

### 4. Debtors and Prepayment

#### Analysis of Debtors

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 0                                                            |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

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

### 5. Creditors and Accruals

#### Analysis of Creditors

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | 0                                                            |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

### 6. Reserves Policy

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

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

**Brooklands Park - Registration Number – not yet registered**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2022**

|                                                            | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2021/22<br>£   | 2020/21<br>£   |
|------------------------------------------------------------|----------------------------|-------------------------|----------------|----------------|
| <b>Incoming Resources</b>                                  |                            |                         |                |                |
| Incoming Resources from Donors:                            | (7,745)                    | 0                       | (7,745)        | (6,779)        |
| <b>Total incoming resources</b>                            | <b>(7,745)</b>             | <b>0</b>                | <b>(7,745)</b> | <b>(6,779)</b> |
| <b>Expenditure</b>                                         |                            |                         |                |                |
| Direct Charitable Expenditure:                             |                            |                         |                |                |
| Maintenance                                                | 7,745                      | 0                       | 7,745          | 6,779          |
| Audit Fee                                                  | 0                          | 0                       | 0              | 0              |
| <b>Total expenditure</b>                                   | <b>7,745</b>               | <b>0</b>                | <b>7,745</b>   | <b>6,779</b>   |
| Transfer Between Funds                                     |                            |                         | 0              | 0              |
| <b>Net (Incoming)/Outgoing Resources</b>                   | <b>0</b>                   | <b>0</b>                | <b>0</b>       | <b>0</b>       |
| <b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b> |                            |                         |                |                |
| Additions                                                  | 0                          | 0                       | 0              | 0              |
| <b>Net Movement in Funds</b>                               | <b>0</b>                   | <b>0</b>                | <b>0</b>       | <b>0</b>       |
| <b>Fund Balances Brought Forward</b>                       | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>     | <b>(1)</b>     |
| <b>Fund Balances Carried Forward</b>                       | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>     | <b>(1)</b>     |

**Brooklands Park - Registration Number – not yet registered**  
**Balance Sheet as at 31<sup>st</sup> March 2022**

|                                              | Notes | 2021/22<br>£ | 2020/21<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 1            | 1            |
| <b>Total Fixed Assets</b>                    | 3     | 1            | 1            |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors prepayment (receipts in advance)   | 4     | 0            | 0            |
| <b>Total Current Asset</b>                   |       | 0            | 0            |
| Short Term Creditors                         | 5     | 0            | 0            |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 1            | 1            |
| <b>Endowment Funds</b>                       |       | (1)          | (1)          |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (1)          | (1)          |

# Brooklands Park - Registration Number- not yet registered

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings<br>2021/22<br>£ | Freehold Land<br>& Buildings<br>2020/21<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 1                                            | 1                                            |
| Additions                             | 0                                            | 0                                            |
| Revaluations                          | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 1                                            | 1                                            |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | 0                                            | 0                                            |
| Balance carried forward               | 0                                            | 0                                            |
| <b>Net Book Value Brought forward</b> | 1                                            | 1                                            |
| <b>Net Book Value Carried forward</b> | 1                                            | 1                                            |

- Depreciation is not applicable.

# Brooklands Park - Registration Number – not yet registered

## Notes to the Accounts

### 4. Debtors and Prepayments

| <b>Analysis of Debtors</b>                            | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 0                                                            |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

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

### 5. Creditors and Accruals

| <b>Analysis of Creditors</b>                          | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | 0                                                            |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>0</b>                                                     |

### 6. Reserves Policy

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

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

**John Pears Recreation Ground - Registration Number** not yet registered  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2022**

|                                                                        | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2021/22<br>£     | 2020/21<br>£     |
|------------------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                              |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                                  | (12,529)                   | 0                       | (12,529)         | (3,621)          |
| Income from Charitable Trading                                         | (2,360)                    | 0                       | (2,360)          | (3,982)          |
| <b>Total incoming resources</b>                                        | <b>(14,889)</b>            | <b>0</b>                | <b>(14,889)</b>  | <b>(7,603)</b>   |
| Less cost of generating funds                                          | 0                          | 0                       | 0                | 0                |
| <b>Net incoming resources available<br/>for charitable application</b> | <b>(14,889)</b>            | <b>0</b>                | <b>(14,889)</b>  | <b>(7,603)</b>   |
| <b>Expenditure</b>                                                     |                            |                         |                  |                  |
| Charitable Expenditure:                                                |                            |                         |                  |                  |
| Maintenance                                                            | 14,373                     |                         | 14,373           | 13,507           |
| Utilities                                                              | (568)                      |                         | (568)            | (6,986)          |
| Management and Administration:                                         |                            |                         |                  |                  |
| Agency Management Fees                                                 | 994                        |                         | 994              | 992              |
| Audit Fees                                                             | 90                         |                         | 90               | 90               |
| Depreciation charge for year                                           |                            | 21,161                  | 21,161           | 11,977           |
| Provision for Bad Debt                                                 |                            |                         | 0                | 0                |
| <b>Total expenditure</b>                                               | <b>14,889</b>              | <b>21,161</b>           | <b>36,050</b>    | <b>19,580</b>    |
| Transfer Between Funds                                                 | 0                          | 0                       | 0                | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                               | <b>0</b>                   | <b>21,161</b>           | <b>21,161</b>    | <b>11,977</b>    |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b>         |                            |                         |                  |                  |
| Assets Revalued                                                        | 0                          |                         | 0                | (432,513)        |
| Write Back of Depreciation on Revaluation                              | 0                          |                         | 0                | 0                |
| Addition                                                               | 0                          |                         | 0                | (78,874)         |
| <b>Net Movement in Funds</b>                                           | <b>0</b>                   | <b>21,161</b>           | <b>21,161</b>    | <b>(499,410)</b> |
| <b>Fund Balances Brought Forward</b>                                   | <b>0</b>                   | <b>(662,396)</b>        | <b>(662,396)</b> | <b>(162,986)</b> |
| <b>Fund Balances Carried Forward</b>                                   | <b>0</b>                   | <b>(641,235)</b>        | <b>(641,235)</b> | <b>(662,396)</b> |

**John Pears Recreation Ground - Registration Number** not yet registered  
**Balance Sheet as at 31<sup>st</sup> March 2022**

|                                              | Notes | 2021/22<br>£     | 2020/21<br>£     |
|----------------------------------------------|-------|------------------|------------------|
| <b>Fixed Assets</b>                          |       |                  |                  |
| Tangible Assets                              |       | <b>641,235</b>   | 662,396          |
| <b>Total Fixed Assets</b>                    | 3     | <b>641,235</b>   | 662,396          |
| <b>Current Assets</b>                        |       |                  |                  |
| Debtors                                      | 4     | <b>0</b>         | 0                |
| Creditors Prepayment (receipts in advance)   | 5     | <b>471</b>       | 0                |
| <b>Total Current Asset</b>                   |       | <b>471</b>       | 0                |
| Short Term Creditors                         | 5     | <b>(471)</b>     | 0                |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>0</b>         | 0                |
| <b>Total Assets Less Current Liabilities</b> |       | <b>641,235</b>   | <b>662,396</b>   |
| <br><b>Endowment Funds</b>                   |       | <b>(641,235)</b> | (662,396)        |
| <b>Unrestricted Income Funds</b>             |       | <b>0</b>         | 0                |
| <b>Total Funds</b>                           |       | <b>(641,235)</b> | <b>(662,396)</b> |

# John Pears Recreation Ground - Registration Number not yet registered

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings 2021/22<br>£ | Freehold Land &<br>Buildings<br>2020/21<br>£ |
|---------------------------------------|-------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                           |                                              |
| Balance brought forward               | <b>677,287</b>                            | 165,900                                      |
| Additions                             |                                           | 78,874                                       |
| Revaluations                          |                                           | 432,513                                      |
| Disposals                             | <b>0</b>                                  | 0                                            |
| Balance carried forward               | <b>677,287</b>                            | 677,287                                      |
| <b>Accumulated Depreciation</b>       |                                           |                                              |
| Balance brought forward               | <b>(14,891)</b>                           | (2,914)                                      |
| Disposals                             | <b>0</b>                                  | 0                                            |
| Revaluation                           | <b>0</b>                                  | 0                                            |
| Charge for year                       | <b>(21,161)</b>                           | (11,977)                                     |
| Balance carried forward               | <b>(36,052)</b>                           | (14,891)                                     |
| <b>Net Book Value Brought forward</b> | <b>662,396</b>                            | 162,986                                      |
| <b>Net Book Value Carried forward</b> | <b>641,235</b>                            | 662,396                                      |

- Depreciation basis is straight line for Buildings
- Depreciation rate is 50 years for the Pavilion and 4 years for the Playground Equipment.
- The asset revaluation as at 1<sup>st</sup> April 2020 which was carried out by Wilks Head Eve LLP.

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

**4. Debtors and Prepayments**

| <b>Analysis of Debtors</b>                            | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 471                                                          | 0                                                            |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>471</b>                                                   | <b>0</b>                                                     |

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

**5. Creditors and Accruals**

| <b>Analysis of Creditors</b>                          | Amounts<br>falling due<br>within one<br>year<br>2021/22<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (471)                                                        | 0                                                            |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>(471)</b>                                                 | <b>0</b>                                                     |

**6. Reserves Policy**

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

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

# **Independent Examiner's Report on the Accounts**

## **Report to:**

The trustees/members of Beech Hurst Gardens, Ashurst Wood Recreation Ground, Richard Worsley (Cuckfield) Recreation Ground, St John's Park, Fairfield Recreation Ground, Lucastes Avenue Open Space, West Common Public Walk and Pleasure Ground, Brooklands Park and John Pears Recreation Ground.

On accounts for the year ended 31<sup>st</sup> March 2022

Set out on pages 2 – 37.

## **Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

## **Basis of Independent Examiner's Report**

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

## **Independent Examiner's Statement**

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

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

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

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

**June 2022**

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# Accounts

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21 September 2021

## **PLEASE NOTE START TIME OF MEETING**

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

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

You are hereby summoned to attend a meeting of the CHARITY TRUSTEES – MID SUSSEX DISTRICT COUNCIL to be held at **TRINITY METHODIST CHURCH, EAST GRINSTEAD, RH19 2HA** on **WEDNESDAY, 29TH SEPTEMBER, 2021 at 6.45 pm** to transact the following business.

### **A G E N D A**

|                                                                                                       | <b>Pages</b>  |
|-------------------------------------------------------------------------------------------------------|---------------|
| 1. Appointment of Vice-Chairman.                                                                      |               |
| 2. To confirm as a correct record the minutes of the meeting held on 30 June 2021.                    | <b>3 - 6</b>  |
| 3. To receive Declarations of Interest from Members in respect of any matter on the agenda.           |               |
| 4. To consider any items that the Chairman of the Charity Trustees agrees to take as urgent business. |               |
| 5. Council Charitable Land - Annual Operational Report - 1 April 2020 to 31 March 2021.               | <b>7 - 52</b> |

KATHRYN HALL  
Chief Executive

To: **Members of Charity Trustees:** Councillors B Forbes, C Trumble, M Belsey, J Ash-Edwards, J Belsey, L Bennett, A Boutrup, P Bradbury, H Brunsdon, R Clarke, P Coote, R de Mierre, S Ellis, S Hatton, J Knight, Andrew Lea, Anthea Lea, J Llewellyn-Burke, G Marsh, R Salisbury, L Stockwell, D Sweatman, N Walker, N Webster, R Whittaker, S Hicks, R Bates, A Bennett, P Brown, R Cartwright, P Chapman, E Coe-Gunnell White, M Cornish, R Cromie, J Dabell, B Dempsey, R Eggleston, A Eves, L Gibbs, I Gibson, J Henwood, G Allen, S Hillier, T Hussain, R Jackson, C Laband, J Mockford, A Peacock, C Phillips, M Pulfer, S Smith, A Sparasci, R Webb and J Edwards

## **Minutes of a meeting of Charity Trustees held on Wednesday, 30th June, 2021 from 6.45 pm - 7.03 pm**

**Present:** M Belsey (Chairman)  
R Salisbury (Vice-Chair)

|               |             |                   |
|---------------|-------------|-------------------|
| G Allen       | R de Mierre | Anthea Lea        |
| J Ash-Edwards | R Eggleston | J Llewellyn-Burke |
| R Bates       | A Eves      | G Marsh           |
| J Belsey      | B Forbes    | J Mockford        |
| A Bennett     | L Gibbs     | A Peacock         |
| L Bennett     | I Gibson    | M Pulfer          |
| P Bradbury    | S Hatton    | A Sparasci        |
| P Brown       | J Henwood   | L Stockwell       |
| R Cartwright  | S Hicks     | D Sweatman        |
| P Chapman     | S Hillier   | C Trumble         |
| R Clarke      | T Hussain   | R Whittaker       |
| M Cornish     | R Jackson   | N Webster         |
| R Cromie      | J Knight    | N Walker          |
| J Dabell      | C Laband    |                   |

**Absent:** Councillors A Boutrup, H Brunsdon, E Coe-Gunnell White,  
P Coote, B Dempsey, S Ellis, Andrew Lea, C Phillips, S Smith  
and R Webb

### **1. ROLL-CALL AND VIRTUAL MEETING EXPLANATION.**

The Head of Regulatory Services welcomed everyone to the meeting and provided a virtual meeting explanation. A roll call of Members present was taken.

### **2. ELECTION OF CHAIRMAN.**

Councillor Ash-Edwards proposed that Councillor M. Belsey be elected as Chairman of the Charity Trustees for the 2021/22 Council year. This was seconded by Councillor Llewellyn-Burke and with no further nominations put forward, this was agreed.

#### **RESOLVED**

That Councillor M. Belsey be elected as Chairman of the Charity Trustees for the 2021/22 Council year.

### **3. APPOINTMENT OF VICE CHAIRMAN.**

Councillor M. Belsey proposed that Councillor Salisbury be appointed as Vice Chairman of the Charity Trustees for 2021/22. This was seconded by Councillor Ash-Edwards and with no further nominations put forward, this was agreed.

## **RESOLVED**

That Councillor Salisbury be appointed as Vice Chairman of the Charity Trustees for the 2021/22 Council year.

### **4. TO CONFIRM AS A CORRECT RECORD THE MINUTES OF THE MEETING HELD ON 30 SEPTEMBER 2020.**

The Minutes of the meeting held on 30 September 2020 were agreed as a correct record by those Members who were present at the meeting and signed by the Chairman.

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

None.

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

None.

### **7. BEECH HURST GARDENS CHARITABLE TRUST, HAYWARDS HEATH, WEST SUSSEX, (CHARITY NUMBER 305202) - WORKS TO INSTALL FENCING AROUND THE BOWLING GREEN.**

The Head of Regulatory Services introduced item 7 and 8 together as both relate to expenditure to improve facilities at Beech Hurst. The reports are presented to the Trustees as they represent expenditure over £10,000 each.

The recommendation was supported by both Ward Members and local members for the area. It was noted that the fencing will be similar to that used elsewhere in the park to ensure it is fit for purpose.

The Chairman took the Trustees to the recommendation which was agreed with 41 in favour.

## **RESOLVED**

The Charity Trustees authorised the use of the Trust's funds to install fencing around the bowling green at Beech Hurst Gardens.

### **8. BEECH HURST GARDENS CHARITABLE TRUST, HAYWARDS HEATH, WEST SUSSEX, (CHARITY NUMBER 305202) - WORKS TO INSTALL ELECTRONIC ACCESS GATES FOR TENNIS COURT ACCESS.**

As introduced by the Head of Regulatory Services under item 7.

Members discussed how the access will work once installed. It was noted that the new gates will prevent people using the courts if they have not booked, therefore ensuring courts are available for those that have. Members discussed the importance of reviewing future utilisation figures against current usage to gauge the success of the new scheme. It was noted that a similar scheme at John Pears Recreation Ground has improved utilisation.

The Chairman took the Trustees to the recommendation which was agreed with 41 in favour.

**RESOLVED**

The Charity Trustees authorised the use of the Trust's funds to install electronic access gates to the tennis courts at Beech Hurst Gardens.

The meeting finished at 7.03 pm

Chairman

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## **COUNCIL CHARITABLE LAND – ANNUAL OPERATIONAL REPORT 1st April 2020 to 31st March 2021**

### **INTRODUCTION**

1. The Council being a trust corporation, by virtue of the Local Government Acts, is the Trustee of the Charities mentioned in Section 2 of this report.
2. The trustees of all registered charities in England and Wales are required to prepare an annual report regarding the activities of the charity in the preceding financial year.
3. The Council as Trustee comprises all the Members of the Council, who are the managing trustees of the Charities mentioned in Section 2 of this report. The names of Members of the Council who have served as a charity trustee during the period of this report (1 April 2020 to 31 March 2021) are set out in the table below:

C Trumble (Chairman)  
M Belsey (Vice Chairman)

|               |               |                   |             |
|---------------|---------------|-------------------|-------------|
| G Allen       | R Clarke      | S Hatton          | J Mockford  |
| J Ash-Edwards | E Coe Gunnell | J Henwood         | A Peacock   |
| R Bates       | White         | S Hicks           | C Phillips  |
| J Belsey      | P Coote       | S Hillier         | M Pulfer    |
| A Bennett     | M Cornish     | T Hussain         | R Salisbury |
| L Bennett     | R Cromie      | R Jackson         | S Smith     |
| A Boutrup     | J Dabell      | J Knight          | A Sparasci  |
| P Bradbury    | R de Mierre   | C Laband          | L Stockwell |
| P Brown       | B Dempsey     | Andrew Lea        | D Sweatman  |
| H Brunsdon    | R Eggleston   | Anthea Lea        | N Walker    |
| R Cartwright  | S Ellis       | J Llewellyn-Burke | R Webb      |
| P Chapman     | A Eves        | A MacNaughton     | N Webster   |
|               | L Gibbs       | G Marsh           | R Whittaker |
|               | I Gibson      |                   |             |

4. At the meeting on 29<sup>th</sup> September 2021 Members of the Council will sit as the Charity Trustees and consider this report.
5. All of the Charities mentioned in Section 2 of this report are unincorporated associations and their principal office is Mid Sussex District Council, Oaklands, Oaklands Road, Haywards Heath, West Sussex RH16 1SS. The Council's Chief Executive, Kathryn Hall, was the Chief Executive of the Charities mentioned in Section 2 of this report for the year 2020/21. Any major operational management decisions that might affect the interests of the Charities are made by the Charity Trustees.
6. The Charities' solicitor is the Solicitor and Head of Regulatory Services, Tom Clark, their bankers are the Lloyds Bank and Mr Alan Peach (CPFA) independently examines all their Accounts.
7. This report provides a review of the operational activities of the Charities, and a statement of each charity's financial affairs for the period 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021. It updates the trustees on current operational issues and seeks authority for some planned changes. A copy of the Accounts for each charity is annexed to this report and together they comprise the Charity's Annual Report and Accounts.

## CHARITIES OPERATIONAL REPORT

### General

8. The objective here is to maintain the quality of the facilities whilst securing their income generating capacity to offset the costs of providing these publicly accessible open spaces and facilities.

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

9. The Charity was constituted when the Gardens were gifted to the Council's predecessor, the Urban District Council of Cuckfield, by the trustees of the late William Johnson Yapp to be administered by the Council upon charitable trust.
10. The object of the Charity is the provision of a public park and recreation ground for the benefit of the inhabitants of Haywards Heath. The Trustees' powers of management are very restrictive.
11. These gardens represent a major park for the town of Haywards Heath, while attracting visitors from outside the district. Regular maintenance has provided a high-quality facility. A Steering Group for the gardens has been in existence for many years. The site continues to hold a 'Green Flag' award. It was 'mystery shopped' again in the summer of 2021 and was once again awarded Green Flag status.

### Finances

12. No turnover rent for the Family Restaurant for the period 06/10/2019 – 05/10/2020 was received in addition to the £56,540 base rent.
13. The income generated and expenditure incurred at this site is split between restricted and unrestricted funds; the former relates to the cottages, and restaurant facility, with the sporting facilities being unrestricted funds. The income generated from petanque, events, tennis, rent from the cottages, leases, and licences (including the restaurant and income in 12 above), on the site totalled £130k. Overall running costs excluding depreciation amounted to £136k of which £100k related to buildings and ground maintenance costs (including improvements to bowling green and handrails), £29k was an allowance for bad debt for base rent on the restaurant, with the rest being utilities expenditure. Thus a deficit has been carried forward for this Charity of £6k and gives a revised amount of £219k, see Appendix 1.

### Attractions

14. Due to the pandemic, the attractions such as the café and the Beech Hurst Railway have been closed during the lockdowns. Despite this, they have continued to pay rent during this time. The pavilion for the Bowls Club has been affected by subsidence. The Council and the tenant (Beech Hurst Bowls Club) are working together and, following engineering reports, a Horse Chestnut tree was removed on in August 2021.

15. Further to the sale of the parcel of land adjoining the Gardens, it has been discovered that the water supply for the garage leased to Sussex Miniature Locomotive Society has been disconnected. Unexpectedly, the supply ran under the disposed land which would have been unreasonable to expect due to the proximity of other water meters in the surrounding area serving all the other water supplies in the Gardens. In order to reinstate the water supply to this building, a new supply pipe will need to be installed and the Council is currently receiving quotes. It is estimated that this will cost between £10,000 - £15,000.
16. Path improvement works have continued on site, with a new tarmac path from the car park to the café area and another new path from the terrace area to the play area being installed at a cost of £7,770. These now allow greater access around the site- particularly for people with mobility issues.

#### Beech Hurst Cottages

17. All 5 cottages have been fully let throughout the year and are generating a total rental income of £60,200 per annum.

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

18. The object of this Charity is the provision of the open space for the recreation of adults and as a playground for the children and young people of the village of Ashurst Wood as public open space. The Council's powers of management are restricted to using the property for charitable purposes.
19. All the facilities are well used and regularly maintained.
20. £2k income was received for football pitch and pavilion hire. The income contributed towards expenditure of £13k for grounds and general upkeep of the Recreation Ground as outlined in the paragraph above. Also see Appendix 1.

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

21. The object of this Charity is the provision of a Public Recreation Ground for the use and benefit of the inhabitants of the former Urban District of Cuckfield and the Parish of Cuckfield Rural. The Council's powers of management are restricted to using the property for charitable purposes. By virtue of a Scheme made by the Charity Commissioners on 15<sup>th</sup> May 2000, the Council now has limited power, subject to complying with charity law and the prior written consent of the Charity Commissioners, to let part of the Charity's property provided that this will not unduly interfere with the objects of the Charity.
22. The grounds to this popular and well used venue have been regularly maintained. In total income of £3k was generated in 2020/21, mainly from pitch and event hiring, the tennis courts and ground rental for the tennis pavilion. The income generated contributed to the grounds maintenance and upkeep of the tennis courts, pavilion, playgrounds and paddling pool expenditure of £20k. See also Appendix 1.

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

23. The Charity's property comprises only the eastern half of the park. The Charity was constituted by a Conveyance dated 24<sup>th</sup> April 1891 when the Park was gifted to the Council's predecessors, the Burgess Hill Local Board, upon charitable trust.
24. The object of the Charity is the provision of a Public Park and Pleasure Ground for the benefit of the inhabitants and visitors to St John's Common. The Park is included in the Council's Parks Improvement programme and will attract funding accordingly
25. Income of £5k was generated in 2020/21 mainly from the cricket pitch, event and pavilion hire. This contributed towards the expenditure of £46k for grounds and general upkeep of the facilities. See Appendix 1.
26. Internal works at the Burgess Hill Cricket Club pavilion has been completed to improve its utility, and some flood mitigation measures have been implemented to prevent the increasingly frequent flooding of the building and equipment. It was agreed with senior officers that the club would delay signing their new lease agreement, previously agreed by the Trustees, for their exclusive use of certain areas of the pavilion. As the works are now completed, the Council is currently in discussions with the Club to renew their lease.
27. Burgess Hill Cricket Club have installed a new irrigation system for their cricket square which would also serve the cricket outfield area and further help improve the playing surface for the club's use. This was approved by Charity Trustees previously.
28. Burgess Hill Cricket Club approached the Council to ask it to consider allowing the club to take responsibility for the grass cutting programme for the cricket outfield and surrounding area. The Club have provided the Council with the necessary risk assessments and Public Liability Insurance and we are satisfied that they have the expertise and equipment to carry this out. We therefore granted temporary permission in April 2021 and propose to formalise this by way of an annual licence going forward. The Landscapes Team will continue to monitor the work to ensure it meets the Council's standards.
29. The site was put forward for a 'Green Flag' award for the first time in 2018. The park retained this status for a third consecutive year in 2020 and will be mystery shopped again over the summer of 2021 for this year's awards.
30. A new kiosk operator "Kiosk in the Park" has been operating from the pavilion since May 2021 and has approached the Council to take on a lease for this part of the pavilion to help their business develop further.
31. As part of the Council's Parks Investment Programme, St Johns Park has been the subject of an extensive public consultation and master-planning exercise over the past 18 months, culminating in a costed and prioritised plan for the development and improvement of the site over the coming two years. It is proposed that this will be the subject of a capital funding bid in 2022/23.

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

32. The Charity's property comprises the eastern end of the recreation ground.
33. The object of the Charity is the provision of a place of exercise and recreation for the benefit of the inhabitants of the Parish of Clayton (now part of the Parish of Hassocks) and the neighbourhood.

34. There has been no change to the charity section of the site. The grounds have been regularly maintained.
35. The property comprises a popular public recreation ground including a drained football pitch. Regular maintenance by the Council has provided a high-quality facility. This has not generated any income in 2020/21 due to credit notes being issued for cancelled pitch and pavilion hire. The expenditure was £7k for sports pitch maintenance and associated facility running costs. See Appendix 1.

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

36. The land was gifted to the Council's predecessor, the Urban District Council of Haywards Heath, for use as public open space in perpetuity by a Conveyance dated 9<sup>th</sup> January 1932.
37. The object of the Charity is the provision of public open space for the enjoyment of the inhabitants of Haywards Heath.
38. The land comprises mainly roadside grass verges and woodland belts at the eastern end of Lucastes Avenue, which are regularly maintained by the Council, at a cost of £363. It has no income generating potential. See Appendix 1.

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

39. The land was acquired by the Council's predecessor, the Urban District Council of Cuckfield pursuant to section 164 of the Public Health Act 1875 and constitutes public open space.
40. The object of the Charity is the provision of a Public Walk and Pleasure Ground pursuant to section 164 of the Public Health Act 1875 for the benefit of the local inhabitants of Lindfield.
41. This land forms a linear open space surrounded by busy public highways with little income generating potential. The site continues to be regularly maintained, at a cost of £849. See Appendix 1.
42. The Blue Heart Campaign area has continued into 2019/20 with positive feedback from members of the public. The area was roped off and a Blue Heart installed to help identify the area to park users. We have also identified an area of Camomile Flowers growing on the Black Hill part of Lindfield Common. This area will also be roped off between September and October so local residents and visitors can enjoy.

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

43. The Charity's property comprises only the eastern half of the park. The object of the Charity is the provision of a Public Park and Recreation Ground for the benefit of the inhabitants East Grinstead, the neighbourhood and the public generally.
44. The grounds of this popular park for East Grinstead were regularly maintained, at a cost of £7k. See Appendix 1.

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

45. John Pears Recreation Ground was gifted to the Council by the Pears family in 1974, upon the death of Mr John Pears, a long standing resident of Ashurst Wood.
46. The object of the Charity is the provision of a Public Park and Recreation Ground for the benefit of the inhabitants East Grinstead, the neighbourhood and the public generally.
47. The grounds were regularly maintained at a cost of £20k which included the installation of a new tennis court access gate. An income of £4k was generated in 2020/21. See Appendix 1. The playground at this recreation ground has been refurbished during 2020 as part of the Capital Programme at a cost of £79k.
48. The Landscapes and Leisure Team have worked with the Lawn Tennis Association (LTA) to introduce a new online booking and digital access gate system. This allows greater flexibility in booking for club members and will increase public use of the courts. Initial feedback has shown it has been well received by all users.

### **CHARITIES' ACCOUNTS**

49. The Charity Trustees are obliged to complete annual returns for each of the managed Charities under its control. The accounts are attached as Appendix 1 to this report. They set out the details of income and expenditure for each Trust Site for the financial year commencing on 1<sup>st</sup> April 2020 and ending on 31<sup>st</sup> March 2021.
50. The returns to the Charity Commission will be completed on the basis of these figures. In line with recommended practice the Trust Fund Assets are no longer consolidated within the balance sheet in the Council's Statement of Accounts.
51. Trustees should note that in the case of any charity where the charity's expenditure exceeds its income, the shortfall is met from the Council's own resources.

### **FINANCIAL IMPLICATIONS**

52. All income and expenditure shown in the 2020/21 Charity Accounts were accommodated within the 2020/21 Revenue Budget.

### **RISK ANALYSIS**

53. By compiling detailed annual operational and financial reports the Trustees are minimising their risks of not complying with current legislation and Charity Commission requirements. This report will form part of the Annual Returns for each Charity referred to in the report.

### **CONCLUSION**

54. The trust property has been held and maintained satisfactorily during the period 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021. However, further consideration is required for income generation at all sites to help aid sustainability and raise quality.

## **RECOMMENDATIONS**

55. The Charity Trustees are recommended:

- (i) To note and agree the contents of this report and approve the Charities' Accounts for 2020/2021;
- (ii) To approve the proposal set out in paragraph 15 in respect of funding a new water supply to the garage leased to Sussex Miniature Locomotive Society.
- (iii) To approve the proposal set out in the report at Paragraph 28 in respect of granting the Cricket Club a licence to carry out grass cutting of the cricket outfield and surrounding area for the entire year.
- (iv) To approve the proposal set out in Paragraph 30 in respect of granting a lease to the kiosk area of St Johns Park pavilion to the Kiosk in the Park operators.

## **ENVIRONMENTAL IMPLICATIONS STATEMENT:**

56. This report raised no environmental implications.

## **LIAISON WITH LOCAL COUNCILS:**

57. No Town or Parish consultation has taken place for the purposes of this report; however consultation takes place for all major works and new initiatives.

## **COMPLIANCE WITH CODE OF PRACTICE ON COMMITMENTS:**

58. All costs and income relating to charitable land were accommodated within the 2020/21 Revenue Budget.

## **BACKGROUND PAPERS:**

59. Leisure and Sustainability, Property, legal and finance files.

## **APPENDIX 1 (attached)**

### **Charity Accounts 2020/2021**

#### **Mid Sussex District Council as Charity Trustees of:**

Beech Hurst Gardens  
Ashurst Wood Recreation Ground  
Richard Worsley Recreation Ground  
St John's Park  
Fairfield Road Recreation Ground  
Lucastes Avenue Open Space  
West Common Public Walk and Pleasure Ground  
Brooklands Park  
John Pears Recreation Ground

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# Charity Accounts for the Year Ended 31st March 2021

| <b>Contents</b>                                         | <b>Page<br/>No.</b> |
|---------------------------------------------------------|---------------------|
| <b>1 Beech Hurst Gardens</b>                            |                     |
| • Statement of Financial Activities                     | 2                   |
| • Balance Sheet                                         | 3                   |
| • Notes to the Accounts                                 | 4                   |
| <b>2 Ashurst Wood Recreation Ground</b>                 |                     |
| • Statement of Financial Activities                     | 6                   |
| • Balance Sheet                                         | 7                   |
| • Notes to the Accounts                                 | 8                   |
| <b>3 Richard Worsley Recreation Ground</b>              |                     |
| • Statement of Financial Activities                     | 10                  |
| • Balance Sheet                                         | 11                  |
| • Notes to the Accounts                                 | 12                  |
| <b>4 St John's Park</b>                                 |                     |
| • Statement of Financial Activities                     | 14                  |
| • Balance Sheet                                         | 15                  |
| • Notes to the Accounts                                 | 16                  |
| <b>5 Fairfield Road Recreation Ground</b>               |                     |
| • Statement of Financial Activities                     | 18                  |
| • Balance Sheet                                         | 19                  |
| • Notes to the Accounts                                 | 20                  |
| <b>6 Lucastes Avenue Open Space</b>                     |                     |
| • Statement of Financial Activities                     | 22                  |
| • Balance Sheet                                         | 23                  |
| • Notes to the Accounts                                 | 24                  |
| <b>7 West Common Public Walk and Pleasure Grounds</b>   |                     |
| • Statement of Financial Activities                     | 26                  |
| • Balance Sheet                                         | 27                  |
| • Notes to the Accounts                                 | 28                  |
| <b>8 Brooklands Park</b>                                |                     |
| • Statement of Financial Activities                     | 30                  |
| • Balance Sheet                                         | 31                  |
| • Notes to the Accounts                                 | 32                  |
| <b>9 John Pears Recreation Ground</b>                   |                     |
| • Statement of Financial Activities                     | 34                  |
| • Balance Sheet                                         | 35                  |
| • Notes to the Accounts                                 | 36                  |
| <b>10 Independent Examiner's Report on the Accounts</b> | 38                  |

**Beech Hurst Gardens - Registration Number 305202**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2021**

|                                                                        | Unrestricted<br>Funds | Restricted<br>Income<br>Funds | Endowment<br>Funds | 2020/21            | 2019/20            |
|------------------------------------------------------------------------|-----------------------|-------------------------------|--------------------|--------------------|--------------------|
|                                                                        | £                     | £                             | £                  | £                  | £                  |
| <b>Incoming Resources</b>                                              |                       |                               |                    |                    |                    |
| Incoming Resources from Donors (MSDC)                                  | 0                     | 0                             | 0                  | 0                  | 0                  |
| Income from Charitable Trading                                         | (8,725)               | (121,380)                     | 0                  | (130,105)          | (128,551)          |
| <b>Total incoming resources</b>                                        | <b>(8,725)</b>        | <b>(121,380)</b>              | <b>0</b>           | <b>(130,105)</b>   | <b>(128,551)</b>   |
| Less cost of generating funds                                          | 0                     | 0                             | 0                  | 0                  | 0                  |
| <b>Net incoming resources available<br/>for charitable application</b> | <b>(8,725)</b>        | <b>(121,380)</b>              | <b>0</b>           | <b>(130,105)</b>   | <b>(128,551)</b>   |
| <b>Expenditure</b>                                                     |                       |                               |                    |                    |                    |
| Charitable Expenditure:                                                |                       |                               |                    |                    |                    |
| Maintenance and Insurance                                              | 99,506                |                               |                    | 99,506             | 54,157             |
| Utilities                                                              | 6,672                 |                               |                    | 6,672              | 4,619              |
| Council Tax                                                            | 524                   |                               |                    | 524                | 942                |
| Management and Administration:                                         |                       |                               |                    |                    |                    |
| Audit Fees                                                             | 550                   |                               |                    | 550                | 550                |
| Depreciation charge for year                                           |                       |                               | 22,261             | 22,261             | 22,922             |
| Provision for Bad Debt                                                 | 28,814                |                               |                    | 28,814             | (1,324)            |
| <b>Total expenditure</b>                                               | <b>136,066</b>        | <b>0</b>                      | <b>22,261</b>      | <b>158,327</b>     | <b>81,866</b>      |
| Transfer Between Funds                                                 | (127,341)             | 127,341                       | 0                  | 0                  | 0                  |
| <b>Net (Incoming)/Outgoing Resources</b>                               | <b>0</b>              | <b>5,961</b>                  | <b>22,261</b>      | <b>28,222</b>      | <b>(46,685)</b>    |
| <b>Unrealised (Gains)/Losses on<br/>Tangible Fixed Assets:</b>         |                       |                               |                    |                    |                    |
| Assets Revalued                                                        |                       |                               | (665,988)          | (665,988)          | 0                  |
| Write Back of Depreciation on Revaluation                              |                       |                               |                    | 0                  | 0                  |
| Additions                                                              |                       |                               |                    | 0                  | 0                  |
| <b>Net Movement in Funds</b>                                           | <b>0</b>              | <b>5,961</b>                  | <b>(643,727)</b>   | <b>(637,766)</b>   | <b>(46,685)</b>    |
| <b>Fund Balances Brought Forward</b>                                   | <b>0</b>              | <b>(224,908)</b>              | <b>(1,983,733)</b> | <b>(2,208,641)</b> | <b>(2,161,956)</b> |
| <b>Fund Balances Carried Forward</b>                                   | <b>0</b>              | <b>(218,947)</b>              | <b>(2,627,460)</b> | <b>(2,846,407)</b> | <b>(2,208,641)</b> |

**Beech Hurst Gardens - Registration Number 305202**  
**Balance Sheet as at 31<sup>st</sup> March 2021**

|                                              | Notes | 2020/21<br>£       | 2019/20<br>£       |
|----------------------------------------------|-------|--------------------|--------------------|
| <b>Fixed Assets</b>                          |       |                    |                    |
| Tangible Assets                              |       | <b>2,627,460</b>   | 1,983,733          |
| <b>Total Fixed Assets</b>                    | 3     | <b>2,627,460</b>   | 1,983,733          |
| <b>Current Assets</b>                        |       |                    |                    |
| Debtors                                      | 4     | <b>218,947</b>     | 224,908            |
| Creditors Prepayment (receipts in advance)   | 5     | <b>5,224</b>       | 2,809              |
| <b>Total Current Asset</b>                   |       | <b>224,171</b>     | 227,717            |
| Short Term Creditors                         | 5     | <b>(5,224)</b>     | (2,809)            |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>218,947</b>     | 224,908            |
| <b>Total Assets Less Current Liabilities</b> |       | <b>2,846,407</b>   | 2,208,641          |
| <b>Endowment Funds</b>                       |       | <b>(2,627,460)</b> | (1,983,733)        |
| <b>Restricted Income Funds</b>               |       | <b>(218,947)</b>   | (224,908)          |
| <b>Unrestricted Income Funds</b>             |       | <b>0</b>           | 0                  |
| <b>Total Funds</b>                           |       | <b>(2,846,407)</b> | <b>(2,208,641)</b> |

# Beech Hurst Gardens - Registration Number 305202

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment and Restricted Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings and<br>Equipment<br>2020/21<br>£ | Freehold Land &<br>Buildings and<br>Equipment<br>2019/20<br>£ |
|---------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                                               |                                                               |
| Balance brought forward               | 2,096,606                                                     | 2,096,606                                                     |
| Additions                             | 0                                                             | 0                                                             |
| Revaluations                          | 665,988                                                       |                                                               |
| Disposals                             | 0                                                             | 0                                                             |
| Balance carried forward               | 2,762,594                                                     | 2,096,606                                                     |
| <b>Accumulated Depreciation</b>       |                                                               |                                                               |
| Balance brought forward               | (112,873)                                                     | (89,951)                                                      |
| Disposals                             | 0                                                             | 0                                                             |
| Revaluation                           |                                                               |                                                               |
| Charge for year                       | (22,261)                                                      | (22,922)                                                      |
| Balance carried forward               | (135,134)                                                     | (112,873)                                                     |
| <b>Net Book Value Brought forward</b> | <b>1,983,733</b>                                              | 2,006,655                                                     |
| <b>Net Book Value Carried forward</b> | <b>2,627,460</b>                                              | 1,983,733                                                     |

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 45 years for the Restaurant and Quadrangle, 54 years for Beech Hurst Cottages, 36 years for Cafe, Bowls Pavilion, Miniature Railway Pavilion, 34 years for Tennis Shelter and 2 years for the Playground Equipment.
- The asset revaluation, as at 1 April 2017 was carried out by Wilks Head Eve LLP. The Restaurant Site and Quadrangle were given a combined valuation of £903,400.
- The asset revaluation as at 1 April 2020 was carried out by Wilks Head Eve LLP. The five Cottages were given a combined valuation of £1,433,300.

# Beech Hurst Gardens - Registration Number 305202

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         | 218,947                                                      | 224,908                                                      |
| Prepayments (receipts in advance)                     | 5,224                                                        | 2,809                                                        |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>224,171</b>                                               | <b>227,717</b>                                               |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (5,224)                                                      | (2,809)                                                      |
| Receipt in advance                                    |                                                              |                                                              |
| <b>Total</b>                                          | <b>(5,224)</b>                                               | <b>(2,809)</b>                                               |

### 6. Reserves Policy

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

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

**Ashurst Wood Recreation Ground - Registration Number 305162**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2021**

|                                                            | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2020/21<br>£     | 2019/20<br>£ |
|------------------------------------------------------------|----------------------------|-------------------------|------------------|--------------|
| <b>Incoming Resources</b>                                  |                            |                         |                  |              |
| Incoming Resources from Donors (MSDC)                      | (9,680)                    |                         | <b>(9,680)</b>   | (5,813)      |
| Income from Charitable Trading                             | (1,550)                    |                         | <b>(1,550)</b>   | (2,121)      |
| <b>Total incoming resources</b>                            | <b>(11,230)</b>            | <b>0</b>                | <b>(11,230)</b>  | (7,934)      |
| <b>Expenditure</b>                                         |                            |                         |                  |              |
| Charitable Expenditure:                                    |                            |                         |                  |              |
| Maintenance and Insurance                                  | 10,603                     |                         | <b>10,603</b>    | 5,765        |
| Utilities                                                  | 1,322                      |                         | <b>1,322</b>     | 1,325        |
| Management and Administration:                             |                            |                         |                  |              |
| Audit Fees                                                 | 90                         |                         | <b>90</b>        | 90           |
| Depreciation charge for year                               |                            | 1,496                   | <b>1,496</b>     | 1,496        |
| Provision for Bad Debt                                     | (785)                      |                         | <b>(785)</b>     | 754          |
| <b>Total expenditure</b>                                   | <b>11,230</b>              | <b>1,496</b>            | <b>12,726</b>    | 9,430        |
| Transfer Between Funds                                     | 0                          | 0                       | <b>0</b>         | 0            |
| <b>Net (Incoming)/Outgoing Resources</b>                   | <b>0</b>                   | <b>1,496</b>            | <b>1,496</b>     | 1,496        |
| <b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b> |                            |                         |                  |              |
| Assets Revalued                                            |                            |                         | <b>0</b>         | 0            |
| Additions                                                  |                            |                         | <b>0</b>         | 0            |
| <b>Net Movement in Funds</b>                               | <b>0</b>                   | <b>1,496</b>            | <b>1,496</b>     | 1,496        |
| <b>Fund Balances Brought Forward</b>                       | <b>0</b>                   | <b>(142,569)</b>        | <b>(142,569)</b> | (144,065)    |
| <b>Fund Balances Carried Forward</b>                       | <b>0</b>                   | <b>(141,073)</b>        | <b>(141,073)</b> | (142,569)    |

**Ashurst Wood Recreation Ground - Registration Number 305162**  
**Balance Sheet as at 31<sup>st</sup> March 2021**

|                                              | Notes | 2020/21<br>£ | 2019/20<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 141,073      | 142,569      |
| <b>Total Fixed Assets</b>                    | 3     | 141,073      | 142,569      |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors Prepayments (receipts in advance)  | 5     | 0            | 343          |
| <b>Total Current Asset</b>                   |       | 0            | 343          |
| Short Term Creditors                         | 5     | 0            | (343)        |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 141,073      | 142,569      |
| <br><b>Endowment Funds</b>                   |       | (141,073)    | (142,569)    |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (141,073)    | (142,569)    |

# Ashurst Wood Recreation Ground - Registration Number 305162

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Fund

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2020/21<br>£ | Freehold Land<br>& Buildings<br>2019/20<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 147,767                                      | 147,767                                      |
| Additions                             |                                              |                                              |
| Revaluations                          |                                              |                                              |
| Disposals                             |                                              |                                              |
| Balance carried forward               | 147,767                                      | 147,767                                      |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | (5,198)                                      | (3,702)                                      |
| Disposals                             |                                              |                                              |
| Revaluation                           |                                              |                                              |
| Charge for year                       | (1,496)                                      | (1,496)                                      |
| Balance carried forward               | (6,694)                                      | (5,198)                                      |
| <b>Net Book Value Brought forward</b> | 142,569                                      | 144,065                                      |
| <b>Net Book Value Carried forward</b> | 141,073                                      | 142,569                                      |

- Depreciation basis is straight line for buildings.
- Depreciation rate is 35 years for the pavilion.

# Ashurst Wood Recreation Ground - Registration Number 305162

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 343                                                          |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>343</b>                                                   |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | (343)                                                        |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>(343)</b>                                                 |

### 6. Reserves Policy

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

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

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

**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2021**

|                                                                        | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2020/21<br>£     | 2019/20<br>£     |
|------------------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                              |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                                  | (16,233)                   | 0                       | (16,233)         | (15,329)         |
| Income from Charitable Trading                                         | (2,615)                    | 0                       | (2,615)          | (2,855)          |
| <b>Total incoming resources</b>                                        | <b>(18,848)</b>            | <b>0</b>                | <b>(18,848)</b>  | <b>(18,184)</b>  |
| Less cost of generating funds                                          | 0                          | 0                       | 0                | 0                |
| <b>Net incoming resources available<br/>for charitable application</b> | <b>(18,848)</b>            | <b>0</b>                | <b>(18,848)</b>  | <b>(18,184)</b>  |
| <b>Expenditure</b>                                                     |                            |                         |                  |                  |
| Charitable Expenditure:                                                |                            |                         |                  |                  |
| Maintenance and Insurance                                              | 16,223                     |                         | 16,223           | 12,593           |
| Utilities                                                              | 2,996                      |                         | 2,996            | 4,562            |
| Management and Administration:                                         |                            |                         |                  |                  |
| Agency Management Fees                                                 |                            |                         | 0                | 0                |
| Audit Fees                                                             | 275                        |                         | 275              | 275              |
| Depreciation charge for year                                           |                            | 860                     | 860              | 860              |
| Provision for Bad Debt                                                 | (646)                      |                         | (646)            | 754              |
| <b>Total expenditure</b>                                               | <b>18,848</b>              | <b>860</b>              | <b>19,708</b>    | <b>19,044</b>    |
| Transfer Between Funds                                                 | 0                          | 0                       | 0                | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                               | <b>0</b>                   | <b>860</b>              | <b>860</b>       | <b>860</b>       |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b>         |                            |                         |                  |                  |
| Assets Revalued                                                        | 0                          | 0                       | 0                | 0                |
| Write Back of Depreciation on Revaluation                              | 0                          | 0                       | 0                | 0                |
| Addition                                                               | 0                          | 0                       | 0                | 0                |
| <b>Net Movement in Funds</b>                                           | <b>0</b>                   | <b>860</b>              | <b>860</b>       | <b>860</b>       |
| <b>Fund Balances Brought Forward</b>                                   | <b>0</b>                   | <b>(162,982)</b>        | <b>(162,982)</b> | <b>(163,842)</b> |
| <b>Fund Balances Carried Forward</b>                                   | <b>0</b>                   | <b>(162,122)</b>        | <b>(162,122)</b> | <b>(162,982)</b> |

**Richard Worsley (Cuckfield) Recreation Ground - Registration  
Number 206789  
Balance Sheet as at 31<sup>st</sup> March 2021**

|                                              | Notes | 2020/21<br>£     | 2019/20<br>£     |
|----------------------------------------------|-------|------------------|------------------|
| <b>Fixed Assets</b>                          |       |                  |                  |
| Tangible Assets                              |       | <b>162,122</b>   | 162,982          |
| <b>Total Fixed Assets</b>                    | 3     | <b>162,122</b>   | 162,982          |
| <b>Current Assets</b>                        |       |                  |                  |
| Debtors                                      | 4     | <b>0</b>         | 0                |
| Creditors Prepayment (receipts in advance)   | 5     | <b>0</b>         | 655              |
| <b>Total Current Asset</b>                   |       | <b>0</b>         | 655              |
| Short Term Creditors                         | 5     | <b>0</b>         | (655)            |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>0</b>         | 0                |
| <b>Total Assets Less Current Liabilities</b> |       | <b>162,122</b>   | <b>162,982</b>   |
| <br>                                         |       |                  |                  |
| <b>Endowment Funds</b>                       |       | <b>(162,122)</b> | (162,982)        |
| <b>Unrestricted Income Funds</b>             |       |                  |                  |
| <b>Total Funds</b>                           |       | <b>(162,122)</b> | <b>(162,982)</b> |

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

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings and<br>Equipment<br>2020/21<br>£ | Freehold Land &<br>Buildings and<br>Equipment<br>2019/20<br>£ |
|---------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                                               |                                                               |
| Balance brought forward               | 206,778                                                       | 206,778                                                       |
| Additions                             | 0                                                             | 0                                                             |
| Revaluations                          | 0                                                             | 0                                                             |
| Disposals                             | 0                                                             | 0                                                             |
| Balance carried forward               | 206,778                                                       | 206,778                                                       |
| <b>Accumulated Depreciation</b>       |                                                               |                                                               |
| Balance brought forward               | (43,796)                                                      | (42,936)                                                      |
| Disposals                             | 0                                                             | 0                                                             |
| Revaluation                           | 0                                                             | 0                                                             |
| Charge for year                       | (860)                                                         | (860)                                                         |
| Balance carried forward               | (44,656)                                                      | (43,796)                                                      |
| <b>Net Book Value Brought forward</b> | 162,982                                                       | 163,842                                                       |
| <b>Net Book Value Carried forward</b> | 162,122                                                       | 162,982                                                       |

- Depreciation basis is straight line for Buildings
- Depreciation rate is 47 years for Public Conveniences, 49 years for the Pavilion.
- The asset revaluation for 1<sup>st</sup> April 2018 was carried out by Chartered Surveyors at Wilks Head Eve LLP

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

## Notes to the Accounts

### 4. Debtors and Prepayments

| <b>Analysis of Debtors</b>                            | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 655                                                          |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>655</b>                                                   |

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

### 5. Creditors and Accruals

| <b>Analysis of Creditors</b>                          | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | (655)                                                        |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>(655)</b>                                                 |

### 6. Reserves Policy

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

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

**St John's Park - Registration Number 305189**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2021**

|                                                                    | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2020/21<br>£     | 2019/20<br>£     |
|--------------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                          |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                              | (36,206)                   | 0                       | (36,206)         | (30,619)         |
| Income from Charitable Trading                                     | (4,679)                    | 0                       | (4,679)          | (11,022)         |
| <b>Total incoming resources</b>                                    | <b>(40,885)</b>            | <b>0</b>                | <b>(40,885)</b>  | <b>(41,641)</b>  |
| Cost of generating funds                                           | 0                          | 0                       | 0                | 0                |
| <b>Net incoming resources available for charitable application</b> | <b>(40,885)</b>            | <b>0</b>                | <b>(40,885)</b>  | <b>(41,641)</b>  |
| <b>Expenditure</b>                                                 |                            |                         |                  |                  |
| Charitable Expenditure:                                            |                            |                         |                  |                  |
| Maintenance and Insurance                                          | 33,658                     |                         | 33,658           | 35,469           |
| Utilities                                                          | 6,908                      |                         | 6,908            | 5,805            |
| Management and Administration Expenditure:                         |                            |                         | 0                | 0                |
| Audit Fees                                                         | 275                        |                         | 275              | 275              |
| Depreciation charge for year                                       |                            | 4,701                   | 4,701            | 1,118            |
| Provision for Bad Debt                                             | 44                         |                         | 44               | 92               |
| <b>Total expenditure</b>                                           | <b>40,885</b>              | <b>4,701</b>            | <b>45,586</b>    | <b>42,759</b>    |
| Transfer Between Funds                                             | 0                          | 0                       | 0                | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                           | <b>0</b>                   | <b>4,701</b>            | <b>4,701</b>     | <b>1,118</b>     |
| <b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b>         |                            |                         |                  |                  |
| Assets Revalued                                                    | 0                          |                         | 0                | 157,476          |
| Write back of depreciation on revaluation                          | 0                          | 0                       | 0                | 0                |
| Additions                                                          | 0                          | (179,120)               | (179,120)        | 0                |
| <b>Net Movement in Funds</b>                                       | <b>0</b>                   | <b>(174,419)</b>        | <b>(174,419)</b> | <b>158,594</b>   |
| <b>Fund Balances Brought Forward</b>                               | <b>0</b>                   | <b>(211,784)</b>        | <b>(211,784)</b> | <b>(370,378)</b> |
| <b>Fund Balances Carried Forward</b>                               | <b>0</b>                   | <b>(386,203)</b>        | <b>(386,203)</b> | <b>(211,784)</b> |

**St John's Park - Registration Number 305189**  
**Balance Sheet as at 31<sup>st</sup> March 2021**

|                                              | Notes | 2020/21<br>£         | 2019/20<br>£     |
|----------------------------------------------|-------|----------------------|------------------|
| <b>Fixed Assets</b>                          |       |                      |                  |
| Tangible Assets                              |       | <b>386,203</b>       | 211,784          |
| <b>Total Fixed Assets</b>                    | 3     | <b>386,203</b>       | 211,784          |
| <b>Current Assets</b>                        |       |                      |                  |
| Debtors                                      | 4     | <b>0</b>             | 0                |
| Creditors Prepayment (receipts in advance)   | 4     | <b>610</b>           | 1,592            |
| <b>Total Current Asset</b>                   |       | <b>610</b>           | 1,592            |
| Short Term Creditors                         | 5     | <b>(610)</b>         | (1,592)          |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>0</b>             | 0                |
| <b>Total Assets Less Current Liabilities</b> |       | <b>386,203</b>       | 211,784          |
| <br><b>Endowment Funds</b>                   |       | <br><b>(386,203)</b> | <br>(211,784)    |
| <b>Unrestricted Income Funds</b>             |       |                      |                  |
| <b>Total Funds</b>                           |       | <b>(386,203)</b>     | <b>(211,784)</b> |

# St John's Park - Registration Number 305189

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings<br>2020/21<br>£ | Freehold Land &<br>Buildings<br>2019/20<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 254,443                                      | 411,919                                      |
| Additions                             | 179,120                                      | 0                                            |
| Revaluations                          |                                              | (157,476)                                    |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 433,563                                      | 254,443                                      |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | (42,659)                                     | (41,541)                                     |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | (4,701)                                      | (1,118)                                      |
| Balance carried forward               | (47,360)                                     | (42,659)                                     |
| <b>Net Book Value Brought forward</b> | <b>211,784</b>                               | <b>370,378</b>                               |
| <b>Net Book Value Carried forward</b> | <b>386,203</b>                               | <b>211,784</b>                               |

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 50 years for the Pavilion.
- The asset revaluation for 1<sup>st</sup> April 2019 was carried out by Chartered Surveyors at Wilks Head Eve LLP and the Valuation basis was changed from Depreciated Replacement Cost (DRC) to Existing Use Value (EUV).

# St John's Park - Registration Number 305189

## Notes to the Accounts

### 4. Debtors and Prepayments

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Debtors</b>                            |                                                              |                                                              |
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (Receipts in Advance)                     | 610                                                          | 1,592                                                        |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>610</b>                                                   | <b>1,592</b>                                                 |

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

### 5. Creditors and Accruals

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Analysis of Creditors</b>                          |                                                              |                                                              |
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | (610)                                                        | (1,592)                                                      |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>(610)</b>                                                 | <b>(1,592)</b>                                               |

### 6. Reserves Policy

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

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

**Fairfield Road Recreation Ground - Registration Number 305187**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2021**

|                                                            | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2020/21<br>£     | 2019/20<br>£     |
|------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                  |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                      | (7,278)                    | 0                       | (7,278)          | (6,763)          |
| Income from Charitable Trading                             | (15)                       | 0                       | (15)             | (6,976)          |
| <b>Total incoming resources</b>                            | <b>(7,293)</b>             | <b>0</b>                | <b>(7,293)</b>   | <b>(13,739)</b>  |
| <b>Expenditure</b>                                         |                            |                         |                  |                  |
| Charitable Expenditure:                                    |                            |                         |                  |                  |
| Maintenance and Insurance                                  | 9,607                      |                         | 9,607            | 9,003            |
| Utilities                                                  | 324                        |                         | 324              | 1,399            |
| Audit Fees                                                 | 275                        |                         | 275              | 275              |
| Depreciation charge for year                               |                            | 1,727                   | 1,727            | 1,727            |
| Provision for Bad Debt                                     | (2,913)                    |                         | (2,913)          | 3,062            |
| <b>Total expenditure</b>                                   | <b>7,293</b>               | <b>1,727</b>            | <b>9,020</b>     | <b>15,466</b>    |
| Transfer Between Funds                                     | 0                          | 0                       | 0                | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                   | <b>0</b>                   | <b>1,727</b>            | <b>1,727</b>     | <b>1,727</b>     |
| <b>Unrealised (Gains)/Losses on Tangible Fixed Assets:</b> |                            |                         |                  |                  |
| Additions                                                  | 0                          |                         | 0                | 0                |
| Disposals                                                  | 0                          |                         | 0                | 0                |
| Assets Revalued                                            | 0                          |                         | 0                | (84,000)         |
| Write back of depreciation on revaluation                  | 0                          |                         | 0                | 0                |
| <b>Net Movement in Funds</b>                               | <b>0</b>                   | <b>1,727</b>            | <b>1,727</b>     | <b>(82,273)</b>  |
| <b>Fund Balances Brought Forward</b>                       | <b>0</b>                   | <b>(232,646)</b>        | <b>(232,646)</b> | <b>(150,373)</b> |
| <b>Fund Balances Carried Forward</b>                       | <b>0</b>                   | <b>(230,919)</b>        | <b>(230,919)</b> | <b>(232,646)</b> |

**Fairfield Road Recreation Ground - Registration Number 305187**  
**Balance Sheet as at 31<sup>st</sup> March 2021**

|                                              | Notes | 2020/21<br>£ | 2019/20<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 230,919      | 232,646      |
| <b>Total Fixed Assets</b>                    | 3     | 230,919      | 232,646      |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors Prepayment (receipts in advance)   | 4     |              | 479          |
| <b>Total Current Asset</b>                   |       | 0            | 479          |
| Short Term Creditors                         | 5     |              | (479)        |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 230,919      | 232,646      |
| <br><b>Endowment Funds</b>                   |       | (230,919)    | (232,646)    |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (230,919)    | (232,646)    |

# Fairfield Road Recreation Ground - Registration Number 305187

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2020/21<br>£ | Freehold Land<br>& Buildings<br>2019/20<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 236,100                                      | 152,100                                      |
| Additions                             |                                              |                                              |
| Revaluations                          |                                              | 84,000                                       |
| Disposals                             |                                              |                                              |
| Balance carried forward               | 236,100                                      | 236,100                                      |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | (3,454)                                      | (1,727)                                      |
| Disposals                             |                                              |                                              |
| Revaluation                           |                                              |                                              |
| Charge for year                       | (1,727)                                      | (1,727)                                      |
| Balance carried forward               | (5,181)                                      | (3,454)                                      |
| <b>Net Book Value Brought forward</b> | <b>232,646</b>                               | 150,373                                      |
| <b>Net Book Value Carried forward</b> | <b>230,919</b>                               | 232,646                                      |

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 38 years for the Pavilion.
- The asset revaluation for 31st March 2018 was carried out by Chartered Surveyors at Wilks Head Eve LLP

# Fairfield Road Recreation Ground - Registration Number 305187

## Notes to the Accounts

### 4. Debtors and Prepayments

| <b>Analysis of Debtors</b>                            | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 479                                                          |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>479</b>                                                   |

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

### 5. Creditors and Accruals

| <b>Analysis of Creditors</b>                          | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | (479)                                                        |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>(479)</b>                                                 |

### 6. Reserves Policy

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

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

**Lucastes Avenue Open Space - Registration Number 233890**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2021**

|                                                                | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2020/21<br>£ | 2019/20<br>£   |
|----------------------------------------------------------------|----------------------------|-------------------------|--------------|----------------|
| <b>Incoming Resources</b>                                      |                            |                         |              |                |
| Incoming Resources from Donors (MSDC)                          | (363)                      | 0                       | (363)        | (1,350)        |
| <b>Total incoming resources</b>                                | <b>(363)</b>               | <b>0</b>                | <b>(363)</b> | <b>(1,350)</b> |
| <b>Expenditure</b>                                             |                            |                         |              |                |
| Charitable Expenditure:<br>Maintenance                         | 363                        | 0                       | 363          | 1,350          |
| <b>Total expenditure</b>                                       | <b>363</b>                 | <b>0</b>                | <b>363</b>   | <b>1,350</b>   |
| Transfer Between Funds                                         | 0                          | 0                       | 0            | 0              |
| <b>Net (Incoming)/Outgoing Resources</b>                       | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>       |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b> |                            |                         |              |                |
| Assets Revalued                                                | 0                          | 0                       | 0            | 0              |
| <b>Net Movement in Funds</b>                                   | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>       |
| <b>Fund Balances Brought Forward</b>                           | <b>0</b>                   | <b>(2)</b>              | <b>(2)</b>   | <b>(2)</b>     |
| <b>Fund Balances Carried Forward</b>                           | <b>0</b>                   | <b>(2)</b>              | <b>(2)</b>   | <b>(2)</b>     |

**Lucastes Avenue Open Space - Registration Number 233890**  
**Balance Sheet as at 31<sup>st</sup> March 2021**

|                                              | Notes | 2020/21<br>£ | 2019/20<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 2            | 2            |
| <b>Total Fixed Assets</b>                    | 3     | 2            | 2            |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors Prepayment (receipts in advance)   | 4     | 0            | 0            |
| <b>Total Current Asset</b>                   |       | 0            | 0            |
| Short Term Creditors                         | 5     | 0            | 0            |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 2            | 2            |
| <b>Endowment Funds</b>                       |       | (2)          | (2)          |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (2)          | (2)          |

## Lucastes Avenue Open Space - Registration Number 233890

### Notes to the Accounts

#### 1. Basis of Accounting

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

#### 2. Endowment

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

#### 3. Details of Movements on Assets

|                                       | Freehold Land<br>& Buildings<br>2020/21<br>£ | Freehold Land &<br>Buildings<br>2019/20<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 2                                            | 2                                            |
| Additions                             | 0                                            | 0                                            |
| Revaluations                          | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 2                                            | 2                                            |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | 0                                            | 0                                            |
| Balance carried forward               | 0                                            | 0                                            |
| <b>Net Book Value Brought forward</b> | 2                                            | 2                                            |
| <b>Net Book Value Carried forward</b> | 2                                            | 2                                            |

- Depreciation is not applicable.

# Lucastes Avenue Open Space - Registration Number 233890

## Notes to the Accounts

### 4. Debtors and Prepayments

#### Analysis of Debtors

|                                                       | Amounts falling due within one year<br>2020/21<br>£ | Amounts falling due within one year<br>2019/20<br>£ |
|-------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| Trade Debtors                                         | 0                                                   | 0                                                   |
| Amounts due to subsidiary and associated undertakings |                                                     |                                                     |
| Other Debtors                                         |                                                     |                                                     |
| Prepayments (receipts in advance)                     | 0                                                   | 30                                                  |
| Accrued Income                                        |                                                     |                                                     |
| <b>Total</b>                                          | <b>0</b>                                            | <b>30</b>                                           |

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

### 5. Creditors and Accruals

#### Analysis of Creditors

|                                                       | Amounts falling due within one year<br>2020/21<br>£ | Amounts falling due within one year<br>2019/20<br>£ |
|-------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| Loans and overdrafts                                  |                                                     |                                                     |
| Trade Creditors                                       |                                                     |                                                     |
| Amounts due to subsidiary and associated undertakings |                                                     |                                                     |
| Other Creditors                                       |                                                     |                                                     |
| Accruals                                              | 0                                                   | (30)                                                |
| Deferred Income                                       |                                                     |                                                     |
| <b>Total</b>                                          | <b>0</b>                                            | <b>(30)</b>                                         |

### 6. Reserves Policy

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

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

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

**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2021**

|                                                                | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2020/21<br>£ | 2019/20<br>£ |
|----------------------------------------------------------------|----------------------------|-------------------------|--------------|--------------|
| <b>Incoming Resources</b>                                      |                            |                         |              |              |
| Incoming Resources from Donors:                                | (849)                      | 0                       | (849)        | (914)        |
| <b>Total incoming resources</b>                                | <b>(849)</b>               | <b>0</b>                | <b>(849)</b> | <b>(914)</b> |
| <b>Expenditure</b>                                             |                            |                         |              |              |
| Direct Charitable Expenditure:                                 |                            |                         |              |              |
| Maintenance                                                    | 849                        | 0                       | 849          | 914          |
| Audit Fee                                                      | 0                          | 0                       | 0            | 0            |
| <b>Total expenditure</b>                                       | <b>849</b>                 | <b>0</b>                | <b>849</b>   | <b>914</b>   |
| Transfer Between Funds                                         |                            |                         | 0            | 0            |
| <b>Net (Incoming)/Outgoing Resources</b>                       | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>     |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b> |                            |                         |              |              |
| Assets Revalued                                                | 0                          | 0                       | 0            | 0            |
| <b>Net Movement in Funds</b>                                   | <b>0</b>                   | <b>0</b>                | <b>0</b>     | <b>0</b>     |
| <b>Fund Balances Brought Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>   | <b>(1)</b>   |
| <b>Fund Balances Carried Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>   | <b>(1)</b>   |

**West Common Public Walk and Pleasure Ground - Registration  
Number 305324  
Balance Sheet as at 31<sup>st</sup> March 2021**

|                                              | Notes | 2020/21<br>£ | 2019/20<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 1            | 1            |
| <b>Total Fixed Assets</b>                    | 3     | 1            | 1            |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 0            |
| Creditors prepayment (receipts in advance)   | 4     | 0            | 70           |
| <b>Total Current Asset</b>                   |       | 0            | 70           |
| Short Term Creditors                         | 5     | 0            | (70)         |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 1            | 1            |
| <br><b>Endowment Funds</b>                   |       | (1)          | (1)          |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (1)          | (1)          |

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

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings<br>2020/21<br>£ | Freehold Land<br>& Buildings<br>2019/20<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 1                                            | 1                                            |
| Additions                             | 0                                            | 0                                            |
| Revaluations                          | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 1                                            | 1                                            |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | 0                                            | 0                                            |
| Balance carried forward               | 0                                            | 0                                            |
| <b>Net Book Value Brought forward</b> | 1                                            | 1                                            |
| <b>Net Book Value Carried forward</b> | 1                                            | 1                                            |

- Depreciation is not applicable.

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

## 4. Debtors and Prepayment

### Analysis of Debtors

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 70                                                           |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>70</b>                                                    |

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

## 5. Creditors and Accruals

### Analysis of Creditors

|                                                       | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | (70)                                                         |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>(70)</b>                                                  |

## 6. Reserves Policy

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

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

**Brooklands Park - Registration Number – not yet registered**  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2021**

|                                                                | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2020/21<br>£   | 2019/20<br>£   |
|----------------------------------------------------------------|----------------------------|-------------------------|----------------|----------------|
| <b>Incoming Resources</b>                                      |                            |                         |                |                |
| Incoming Resources from Donors:                                | (6,779)                    | 0                       | (6,779)        | (7,642)        |
| <b>Total incoming resources</b>                                | <b>(6,779)</b>             | <b>0</b>                | <b>(6,779)</b> | <b>(7,642)</b> |
| <b>Expenditure</b>                                             |                            |                         |                |                |
| Direct Charitable Expenditure:                                 |                            |                         |                |                |
| Maintenance                                                    | 6,779                      | 0                       | 6,779          | 7,642          |
| Audit Fee                                                      | 0                          | 0                       | 0              | 0              |
| <b>Total expenditure</b>                                       | <b>6,779</b>               | <b>0</b>                | <b>6,779</b>   | <b>7,642</b>   |
| Transfer Between Funds                                         |                            |                         | 0              | 0              |
| <b>Net (Incoming)/Outgoing Resources</b>                       | <b>0</b>                   | <b>0</b>                | <b>0</b>       | <b>0</b>       |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b> |                            |                         |                |                |
| Additions                                                      | 0                          | 0                       | 0              | 0              |
| <b>Net Movement in Funds</b>                                   | <b>0</b>                   | <b>0</b>                | <b>0</b>       | <b>0</b>       |
| <b>Fund Balances Brought Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>     | <b>(1)</b>     |
| <b>Fund Balances Carried Forward</b>                           | <b>0</b>                   | <b>(1)</b>              | <b>(1)</b>     | <b>(1)</b>     |

**Brooklands Park - Registration Number – not yet registered**  
**Balance Sheet as at 31<sup>st</sup> March 2021**

|                                              | Notes | 2020/21<br>£ | 2019/20<br>£ |
|----------------------------------------------|-------|--------------|--------------|
| <b>Fixed Assets</b>                          |       |              |              |
| Tangible Assets                              |       | 1            | 1            |
| <b>Total Fixed Assets</b>                    | 3     | 1            | 1            |
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 0            | 481          |
| Creditors prepayment (receipts in advance)   | 4     | 0            | 0            |
| <b>Total Current Asset</b>                   |       | 0            | 481          |
| Short Term Creditors                         | 5     | 0            | (481)        |
| <b>Net Current Assets/(Liabilities)</b>      |       | 0            | 0            |
| <b>Total Assets Less Current Liabilities</b> |       | 1            | 1            |
| <b>Endowment Funds</b>                       |       | (1)          | (1)          |
| <b>Unrestricted Income Funds</b>             |       | 0            | 0            |
| <b>Total Funds</b>                           |       | (1)          | (1)          |

# Brooklands Park - Registration Number- not yet registered

## Notes to the Accounts

### 1. Basis of Accounting

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

### 2. Endowment Funds

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

### 3. Details of Movements on Assets

|                                       | Freehold Land &<br>Buildings<br>2020/21<br>£ | Freehold Land<br>& Buildings<br>2019/20<br>£ |
|---------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                              |                                              |
| Balance brought forward               | 1                                            | 1                                            |
| Additions                             | 0                                            | 0                                            |
| Revaluations                          | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Balance carried forward               | 1                                            | 1                                            |
| <b>Accumulated Depreciation</b>       |                                              |                                              |
| Balance brought forward               | 0                                            | 0                                            |
| Disposals                             | 0                                            | 0                                            |
| Revaluation                           | 0                                            | 0                                            |
| Charge for year                       | 0                                            | 0                                            |
| Balance carried forward               | 0                                            | 0                                            |
| <b>Net Book Value Brought forward</b> | 1                                            | 1                                            |
| <b>Net Book Value Carried forward</b> | 1                                            | 1                                            |

- Depreciation is not applicable.

# Brooklands Park - Registration Number – not yet registered

## Notes to the Accounts

### 4. Debtors and Prepayments

| <b>Analysis of Debtors</b>                            | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 481                                                          |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>481</b>                                                   |

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

### 5. Creditors and Accruals

| <b>Analysis of Creditors</b>                          | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | (481)                                                        |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>(481)</b>                                                 |

### 6. Reserves Policy

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

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

**John Pears Recreation Ground - Registration Number** not yet registered  
**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2021**

|                                                                        | Unrestricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | 2020/21<br>£     | 2019/20<br>£     |
|------------------------------------------------------------------------|----------------------------|-------------------------|------------------|------------------|
| <b>Incoming Resources</b>                                              |                            |                         |                  |                  |
| Incoming Resources from Donors (MSDC)                                  | (3,621)                    | 0                       | (3,621)          | (24,732)         |
| Income from Charitable Trading                                         | (3,982)                    | 0                       | (3,982)          | (2,560)          |
| <b>Total incoming resources</b>                                        | <b>(7,603)</b>             | <b>0</b>                | <b>(7,603)</b>   | <b>(27,292)</b>  |
| Less cost of generating funds                                          | 0                          | 0                       | 0                | 0                |
| <b>Net incoming resources available<br/>for charitable application</b> | <b>(7,603)</b>             | <b>0</b>                | <b>(7,603)</b>   | <b>(27,292)</b>  |
| <b>Expenditure</b>                                                     |                            |                         |                  |                  |
| Charitable Expenditure:                                                |                            |                         |                  |                  |
| Maintenance                                                            | 13,507                     |                         | 13,507           | 7,194            |
| Utilities                                                              | (6,986)                    |                         | (6,986)          | 18,696           |
| Management and Administration:                                         |                            |                         |                  |                  |
| Agency Management Fees                                                 | 992                        |                         | 992              | 1,312            |
| Audit Fees                                                             | 90                         |                         | 90               | 90               |
| Depreciation charge for year                                           |                            | 11,977                  | 11,977           | 583              |
| Provision for Bad Debt                                                 |                            |                         | 0                | 0                |
| <b>Total expenditure</b>                                               | <b>7,603</b>               | <b>11,977</b>           | <b>19,580</b>    | <b>27,875</b>    |
| Transfer Between Funds                                                 | 0                          | 0                       | 0                | 0                |
| <b>Net (Incoming)/Outgoing Resources</b>                               | <b>0</b>                   | <b>11,977</b>           | <b>11,977</b>    | <b>583</b>       |
| <b>Unrealised (Gains)/Losses on Tangible<br/>Fixed Assets:</b>         |                            |                         |                  |                  |
| Assets Revalued                                                        | 0                          | (432,513)               | (432,513)        | 0                |
| Write Back of Depreciation on Revaluation                              | 0                          |                         | 0                | 0                |
| Addition                                                               | 0                          | (78,874)                | (78,874)         | 0                |
| <b>Net Movement in Funds</b>                                           | <b>0</b>                   | <b>(499,410)</b>        | <b>(499,410)</b> | <b>583</b>       |
| <b>Fund Balances Brought Forward</b>                                   | <b>0</b>                   | <b>(162,986)</b>        | <b>(162,986)</b> | <b>(163,569)</b> |
| <b>Fund Balances Carried Forward</b>                                   | <b>0</b>                   | <b>(662,396)</b>        | <b>(662,396)</b> | <b>(162,986)</b> |

**John Pears Recreation Ground - Registration Number** not yet registered  
**Balance Sheet as at 31<sup>st</sup> March 2021**

|                                              | Notes | 2020/21<br>£     | 2019/20<br>£     |
|----------------------------------------------|-------|------------------|------------------|
| <b>Fixed Assets</b>                          |       |                  |                  |
| Tangible Assets                              |       | <b>662,396</b>   | 162,986          |
| <b>Total Fixed Assets</b>                    | 3     | <b>662,396</b>   | 162,986          |
| <b>Current Assets</b>                        |       |                  |                  |
| Debtors                                      | 4     | <b>0</b>         | 0                |
| Creditors Prepayment (receipts in advance)   | 5     | <b>0</b>         | 11,450           |
| <b>Total Current Asset</b>                   |       | <b>0</b>         | 11,450           |
| Short Term Creditors                         | 5     | <b>0</b>         | (11,450)         |
| <b>Net Current Assets/(Liabilities)</b>      |       | <b>0</b>         | 0                |
| <b>Total Assets Less Current Liabilities</b> |       | <b>662,396</b>   | <b>162,986</b>   |
| <br><b>Endowment Funds</b>                   |       | <b>(662,396)</b> | (162,986)        |
| <b>Unrestricted Income Funds</b>             |       | <b>0</b>         | 0                |
| <b>Total Funds</b>                           |       | <b>(662,396)</b> | <b>(162,986)</b> |

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

**1. Basis of Accounting**

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

**2. Endowment**

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

**3. Details of Movements on Assets**

|                                       | Freehold Land &<br>Buildings 2020/21<br>£ | Freehold Land &<br>Buildings<br>2019/20<br>£ |
|---------------------------------------|-------------------------------------------|----------------------------------------------|
| <b>Asset Cost or Valuation</b>        |                                           |                                              |
| Balance brought forward               | 165,900                                   | 165,900                                      |
| Additions                             | 78,874                                    |                                              |
| Revaluations                          | 432,513                                   |                                              |
| Disposals                             | 0                                         | 0                                            |
| Balance carried forward               | 677,287                                   | 165,900                                      |
| <b>Accumulated Depreciation</b>       |                                           |                                              |
| Balance brought forward               | (2,914)                                   | (2,331)                                      |
| Disposals                             | 0                                         | 0                                            |
| Revaluation                           | 0                                         | 0                                            |
| Charge for year                       | (11,977)                                  | (583)                                        |
| Balance carried forward               | (14,891)                                  | (2,914)                                      |
| <b>Net Book Value Brought forward</b> | 162,986                                   | 163,569                                      |
| <b>Net Book Value Carried forward</b> | 662,396                                   | 162,986                                      |

- Depreciation basis is straight line for Buildings
- Depreciation rate is 51 years for the Pavilion and 5 years for the Playground Equipment.
- The asset revaluation as at 1<sup>st</sup> April 2020 which was carried out by Wilks Head Eve LLP.

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

**4. Debtors and Prepayments**

| <b>Analysis of Debtors</b>                            | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Trade Debtors                                         | 0                                                            | 0                                                            |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Debtors                                         |                                                              |                                                              |
| Prepayments (receipts in advance)                     | 0                                                            | 11,450                                                       |
| Accrued Income                                        |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>11,450</b>                                                |

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

**5. Creditors and Accruals**

| <b>Analysis of Creditors</b>                          | Amounts<br>falling due<br>within one<br>year<br>2020/21<br>£ | Amounts<br>falling due<br>within one<br>year<br>2019/20<br>£ |
|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Loans and overdrafts                                  |                                                              |                                                              |
| Trade Creditors                                       |                                                              |                                                              |
| Amounts due to subsidiary and associated undertakings |                                                              |                                                              |
| Other Creditors                                       |                                                              |                                                              |
| Accruals                                              | 0                                                            | (11,450)                                                     |
| Deferred Income                                       |                                                              |                                                              |
| <b>Total</b>                                          | <b>0</b>                                                     | <b>(11,450)</b>                                              |

**6. Reserves Policy**

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

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

# **Independent Examiner's Report on the Accounts**

## **Report to:**

The trustees/members of Beech Hurst Gardens, Ashurst Wood Recreation Ground, Richard Worsley (Cuckfield) Recreation Ground, St John's Park, Fairfield Recreation Ground, Lucastes Avenue Open Space, West Common Public Walk and Pleasure Ground, Brooklands Park and John Pears Recreation Ground.

On accounts for the year ended 31<sup>st</sup> March 2021

Set out on pages 2 – 37.

## **Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

## **Basis of Independent Examiner's Report**

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

## **Independent Examiner's Statement**

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

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

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

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

**August 2021**