

HURSTPIERPOINT VILLAGE CENTRECharity No: 305265 c/o office@hurstpierpoint-pc.gov.uk 01273 833264

Parish Office, Village Centre, Trinity Road, Hurstpierpoint, WEST SUSSEX BN6 9UY

Annual Report

1 April 2021 to 31 March 2022Introduction

With social activities slowly getting back to more normal levels, the use of the Village Centre has continued to increase with our main regular hirers being the Hurst Pre-School, the Hurstpierpoint Gymnastics Club and Star Dance (ballroom dancing) still taking up the majority of sessions. The Main Hall and Conference Room are used most Monday mornings for a large gathering of parents and toddlers, totally almost 70, run by the Sanctuary. Our Table Tennis, Dance, Karate, Yoga, Kung-Fu, Tai Chi and Pilates groups are weekly hirers. Other groups come monthly like Knit and Natter and the Scottish Country Dancers. The Main Hall and Club Suite are almost full with nearly every session of the week booked. The Trustees are very grateful to all the long standing supporters of the Village Centre and really appreciate feedback in any form and are especially grateful to the members of the former Advisory Group.

Projects

The new Wi Fi upgrade installation was completed in July 2021, providing new access points and data points installed throughout the building. The Wi Fi for hirers now works on a voucher system so all users are issued a unique code allowing their use to be "controlled" so as not to over load the band width.

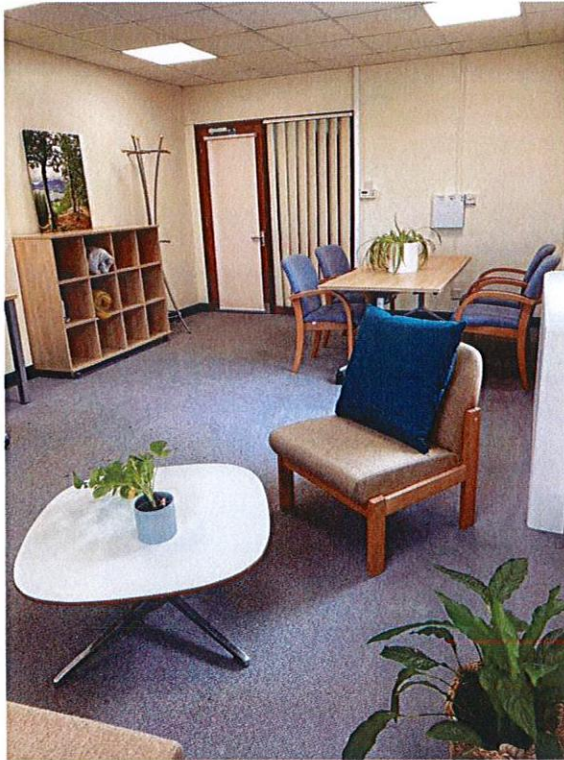


In January 2022 the new Audio Visual Equipment was installed in the Conference Room which has been put to good use by hirers giving health and safety training and the Parish Council for some of its informal meetings. New door locks were installed on the Conference room doors for added security.

The Holy Trinity Church, having reorganised its own seating arrangements, donated an old Church pew to the Village Centre on 24 June, which was attached to the wall in the foyer, with extra base bolts installed.

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The Small Meeting Room

Following the announcement by West Sussex County Council in the Summer of 2021 that the Children and Family Centre Room would close in the Village Centre, the responsibility for the bookings and income reverted back to the Village Centre from January 2022. Although this meant the guaranteed income was lost, the room was promptly re-decorated by the Parish Council, furnished (with the help of WSCC) and had new blinds, new LED lighting and new Wi-Fi infrastructure installed. The Parish Council was keen to support a community midwife scheme to make use of the room as a local clinic. Sadly this is yet to start but two key hirers are making good use of the room in regular weekly slots for consultations and therapies. It was also used for a local professional as a small meeting room and the parish Council continues to promote the room for similar activities as it is so ideal for them.

Maintenance Update

The building condition survey undertaken in February 2021 has been put to good use identifying priority jobs for the building. The flat roof over the foyer between the Library and the Main Hall was replaced in April 2022 to ensure the building remains watertight.

Regular servicing and maintenance continues to be undertaken, for example, the gas boilers are regularly serviced and safety checked. A new pump was replaced in June 2021.

The fire alarm, call points, exits and smoke detectors are independently checked and serviced every six months and weekly in-house. The fire extinguishers were all serviced on 13 July 2022. The Club Suite Foyer emergency lighting was enhanced having been declared too dim. Portable electrical equipment is also PAT tested with the next visit book in October 2022.

An "on the spot" South East Water inspection report recommending the installation of non-return valves and removal of the non-functioning water heaters were promptly completed.

Other minor repairs throughout the building have included:

- Disabled toilet door catch replaced by main Hall.
- Club Suite Kitchen door repaired.
- Conference room fault radiator repaired.
- Club Suite external steps.

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Items either booked or planned to be repaired shortly are:

- Remaining lighting to be upgraded to LED by MVG electrical Ltd on 25/26 July 2022.
- Main Hall Store Door Damage to be repaired.
- Baby change unit to be reviewed due to location behind disabled loo door.
- Door opener units to be purchased and fitted.

Utilities

The electricity supply contract for the Village Centre with British Gas expired on 31 May so from 1 June 2022 the new supply contract is with SSE Hydro which uses all renewable energy. The rates are significantly higher than previous years as is now the norm.

The Gas Contract remains with Crown Gas and Power and expires on 23 May 2023.

Both these costs will be carefully monitored over coming months to protect the risks to the budget as far as possible from soaring energy prices. Ways to reduce the use of energy will also be explored to cut any wastage.

Financial Position

The year end position was very positive for the Village Centre due to £13,097 in government grants to off-set the impact of Coronavirus and cover the costs of the Audio Visual Equipment. As the room hire income achieved was also on target overall the Village Centre income was £54,810, some 126% against the original budget figure of £42,520.

The expenditure was overspent by £18,702, some 144% against the original budget of £42,341. The equipment costs line shows the Audio Visual and WiFi project costs, offset by a £5,000 grant from MSDC. Overall the year left the Village Centre £6,233 overspent (in deficit), taken from the Reserves of £71,621.

The balance sheet shows the total current net assets of the Charity at 31 March 2022, as £85,388.

The annual independent inspection of the accounts is taking place on 21 July 2022 and it is hoped the results will be provided in time for the Annual General Meeting on 28 July 2022.

The annual return will be submitted by the Clerk to the Charity Commission by its deadline of 31 January 2023.

As ever, the Trustees would be delighted to hear from hirers on any matters that can be improved and especially from any non-hirers with suggestions to increase usage.

Allan Brown
Trustee

Detailed Income & Expenditure by Budget Heading 31/03/2022

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
701 Hurstpierpoint Village Centre						
3020 Covid Grant	13,097	0	(13,097)			0.0%
3400 Bank Interest	131	0	(131)			0.0%
3500 Room Hire	37,247	37,165	(82)			100.2%
3510 Office Hire	2,280	5,560	3,280			41.0%
3520 Storage Fees	1,290	795	(495)			162.3%
3700 Miscellaneous Income	765	0	(765)			0.0%
Hurstpierpoint Village Centre :- Income	54,810	43,520	(11,290)			125.9%
5010 Utilities	8,980	7,500	(1,480)		(1,480)	119.7%
5020 Waste Services	1,304	650	(654)		(654)	200.6%
5200 Bank Charges	96	96	0		0	100.0%
5210 Insurance	1,986	2,000	14		14	99.3%
5270 Management Charges	12,561	12,561	(0)		(0)	100.0%
5320 Cleaning	10,218	10,000	(218)		(218)	102.2%
5400 Property Maintenance	12,189	5,300	(6,889)		(6,889)	230.0%
5410 Grounds Maintenance	81	500	419		419	16.2%
5440 Repairs	3,309	2,000	(1,309)		(1,309)	165.5%
5460 Equipment Costs	8,730	500	(8,230)		(8,230)	1746.0%
5550 Trees	0	100	100		100	0.0%
5710 Miscellaneous	1,588	1,134	(454)		(454)	140.0%
Hurstpierpoint Village Centre :- Indirect Expenditure	61,043	42,341	(18,702)	0	(18,702)	144.2%
Net Income over Expenditure	(6,233)	1,179	7,412			
Grand Totals:- Income	54,810	43,520	(11,290)			125.9%
Expenditure	61,043	42,341	(18,702)	0	(18,702)	144.2%
Net Income over Expenditure	(6,233)	1,179	7,412			
Movement to/(from) Gen Reserve	(6,233)					

Independent Examination Notes
Hurstpierpoint Village Centre
Year Ending 31st March 2022

Direction 1: Check whether the charity is eligible to have an independent examination

The examiner must check to see if the charity is permitted to have an independent examination or whether it is required to have an audit by charity or company law or for any other reason. If the trustees have chosen to prepare the accounts on a receipts and payments basis, the examiner must check that the charity is eligible for receipts and payments accounts.

The charity is registered at the charities commission under the number 305265, its objectives are to provide public space for hire to the community of Hurstpierpoint and the surrounding area. "To promote the benefit to the inhabitants of Hurstpierpoint and neighbourhood (hereinafter called "the Area of Benefit") without distinction of sex or political, religious or other opinions by the provision and management of a Village Centre (hereinafter called "the Centre") for the advancement of education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants"

Its governing document is a CONSTITUTION ADOPTED 19/02/1965 AS AMENDED ON 22/05/1975 AS AMENDED ON 03/11/2003 AS AMENDED ON 29/06/2011 AS AMENDED BY ORDER DATED 18/04/2005 as amended on 20 Feb 2019 as amended on 20 Feb 2019 as amended on 20 Feb 2019

It is managed by 1 trustee - Hurstpierpoint & Sayers Common Parish Council

Key Stats

	2022	2021	2020	2019	2018
Gross assets	£529,230	£535,463	£547,337	£568,097	£569,348
Net Assets	£529,230	£535,463	£547,337	£566,344	£568,008
Income	£54,810	£19,309	£37,910	£49,056	£42,814
Expenditure	£61,043	£31,183	£56,918	£38,038	£35,890

A charity is required to have an audit for financial years ending on or after 31 March 2015 if either its gross income exceeds £1m, or its gross income exceeds £250,000 and the gross assets (not net assets) exceeds £3.26m.

If the gross income for the year is £25,000 or less, an independent examination is not required, but the trustees may decide to have one if they wish.

If the gross income of the charity exceeds £250,000, then only persons who are members of one of the listed bodies can undertake the examination

If the charity is not a charitable company (a charitable company incorporated under company law) then receipts and payments accounts may be prepared provided that the gross income is £250,000 or less and accruals accounts are not required by the charity's governing document, a condition of funding, or for any other reason. If the receipts and payments option is not available or has not been taken then accruals accounts must be prepared following the applicable SORP.

Independent examination eligible by member of a professional body – **Receipts & Payments basis because income is less than £250k and not a charitable company.** Trustees have not requested an audit. Mulberry & Co are registered statutory auditors and members of the ACCA.

Conclusion:

Independent examination eligible – as income below £1m and assets below £3.26m.

Receipts and Payments may be used with independent examination

Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination.

The examiner must not be influenced, or perceived to be influenced, by either close personal relationship with the trustees of the charity, being a major donor or having control or significant influence over a major funder to the charity, or through day to day involvement in the administration of the charity being examined. The examiner must ensure that there are no matters and no potential matters that would reasonably give rise to a perception of their independence that would affect their ability to carry out the examination in a wholly objective manner.

There are no known conflicts or related party transactions. We have no personal relationships with the trustee. We carry out the annual local authority internal audit of the Trustee.

Conclusion:

There are no conflicts of interest and no associations that prevent us from undertaking this assignment.

Direction 3: Record your independent examination.

The examiner must keep a record of their examination and the conclusions reached which is sufficient to allow a third party unconnected with their work to conclude that they have followed the Directions (including Directions 1 and 2)

Work undertaken:

- Workings completed to check accounts with accounting records, bank statements.
- Review of underlying Excel data.
- All information required for examination was available within the accounting records. No need to seek additional information.

Our working papers are kept in the client folder electronically and backed up to our main cloud server. All access is via password.

Engagement letters issued July 2022.

No adjustments to the accounts required this year.

Conclusion:

Our workings and conclusion contained in this report are supported by working papers held on file.

Direction 4: Plan the independent examination.

In order to plan the specific examination procedures, appropriate to the circumstances of the charity, the examiner must review:

- the charity's constitution
- the way the organisation is controlled and managed
- whether action has been taken on any previous recommendations for improvement
- the accounting records and systems
- the charity's structure, its funds and how fund balances changed in the year

- the charity's activities in the year and spending and the financial risks the charity faces

Research carried out to understand the objectives of the charity, reviewed Trustees' Annual Return and information contained on the Charities Commission website. There has been no change in the nature and scope of the charities activities in the year under review.

The charity received income from the provision of a village centre. The client has provided a reconciled cashbook and bank statements to verify the transactions.

The charity is financially controlled by the accounts department of the trustee – Hurstpierpoint Parish Council. There is hierarchical control over the finance function.

There have been no incidences in the past of error or misstatement. Staff turnover is not high.

There are circa 10-15 transactions a month covering both income and expenditure – all transactions are recorded on RBS a bespoke accounting package for Town & Parish Councils.

The records are neat and tidy and easy to follow. Sample testing of randomly selected items will be undertaken.

Conclusion:

My opinion is that inherent risk of error or misstatement is low.

Direction 5: Check that accounting records are kept to the required standard.

The examiner must ensure that accounting records have been kept in compliance with the relevant legislative requirements.

Accounting records are kept on computerised accounting package.

The accounting records are easy to follow and are up to date; there is evidence of bank reconciliations being carried out correctly, and being performed at least monthly.

The charity has circa 150 transactions per annum. There are no staff or overheads. The majority of income c.90% comes from hall letting.

There is no evidence to suggest the RBS files are not in compliance with any legislative requirements. Indeed, the small number of physical transactions lend itself to a simple transparent style of reporting. We would not recommend any change.

Conclusion:

My opinion is that the charity is keeping the correct records for a charity of this size.

Direction 6: Check that the accounts are consistent with the accounting records.

The examiner must compare the accounts of the charity with the charity's accounting records in sufficient detail to reasonably conclude that the accounts are not materially inconsistent with the accounting records.

- Income resources – £54,810 (2021: £19,309) – this comprises lettings £41,582, interest £131 & grants £13,097
- The nature and scope of income has not changed year on year but continues to be impacted by the pandemic
- In total there were c100 recorded receipts in the year.

- Resources Expended – £61,043 (2021: £31,183). Management charges, cleaning and maintenance comprise 35k of this
- Bank & Investment Balances £97,102 (2021: £91,621) – I have verified the year end bank reconciliation to underlying bank statements
- Balances on the accounts are reconcilable to the underlying records.

Conclusion: Balances on the accounts are reconcilable to the underlying records

Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts.

The examiner must check that the trustees have considered if there were any related party transactions in the reporting period and check whether the trustees have made the disclosures required by the applicable Statement of Recommended Practice (SORP) in the notes to the accounts.

Not applicable – accruals accounts – The parish council charge a quarterly management fee of £3,140.28 – this is based on a set hourly rate for a set number of weeks and is agreed in advance.

I will inform the client that disclosure should be made of this in the accounts.

Direction 8

Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts.

The examiner must:

- check whether the separate funds of the charity have been correctly accounted for and reported correctly in the accounts
- check the reasonableness of any significant estimates or judgments that have been made in preparing the accounts
- where accruals accounts are prepared, check that the accounting policies adopted are consistent with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and are appropriate to the activities of the charity

The separate funds have been correctly disclosed between restricted and unrestricted (where applicable) and agree to underlying workings. The accounts are prepared on the going concern basis.

Other items tested above in direction 6

Conclusion: Accounts agree and are correctly stated.

Direction: 9 Direction 9

The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts.

Where accruals accounts are prepared, the examiner must ensure that the disclosures about going concern required by the applicable Statement of Recommended Practice (SORP) are made and that the trustees' assessment of going concern is reasonable given the available information. In particular the examiner must check if any material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern are disclosed in the notes to the accounts.

Where either receipts and payments or accruals accounts are prepared, the examiner must consider whether the trustees have assessed what invoices, bills and commitments remain outstanding at the end of the reporting period and whether the trustees have identified if they can settle these as and when they fall due.

The trustees consider the charity as a going concern.

There are no material uncertainties that cast doubt on the continued functioning of the charity.

As above there are no liabilities to be entered into the accounts

Direction 10 Check the form and content of the accounts.

The examiner must carry out such procedures as the examiner considers necessary to provide a reasonable basis on which to conclude whether or not the accounts have been properly prepared. The examiner must:

- where receipts and payments accounts have been prepared check that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified; or
- where accruals accounts are prepared check that they comply with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and the applicable accounting standard; and
- if the charity is a company, check that the accounts also comply with the applicable company law requirements.

Accounts report content and form checked example reports on the charity commission website. No reason to believe the accounts have not been prepared in accordance the required guidelines.

Direction 11 Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.

The examiner must carefully consider if, during the course of their examination, items were found that were material to the accounts which need further explanation or supporting evidence. If the examiner is concerned that the charity's accounts could be materially misstated, then the examiner must undertake sufficient additional work to be satisfied that any such item has been explained and correctly included in the accounts. The examiner must be alert to any related party transactions that require separate disclosure in the accounts. Where the examiner is not satisfied on any item then the examiner must refer to it in their independent examiner's report.

As shown under direction 6 there has been no change in the nature or scope of the charities activities.

No items were identified as needing additional documentary support.

There is no evidence from our review that the financial elements of the accounts are not consistent year on year.

Direction 12 Compare the trustees' annual report with the accounts.

The examiner must compare any narrative information or figures in the trustees' annual report with the accounts in order to identify any material inconsistency between the trustees' annual report and the accounts

If your charity's income is under £1,000,000 (and providing it doesn't have assets worth more than £3.26million), prepare a simple report including:

- your charity's name, registration number, address and trustee names
- its structure and details of how it is managed, including how it recruits trustees
- its activities and objectives in the year
- its achievements and performance, including reporting on its public benefit
- a financial review including any debts and details of your reserves policy (if applicable)
- details of any funds held as a custodian trustee
- You can put more detail into your trustees' annual report if you want to. You only have to send a copy to the commission with your annual return if your income is more than £25,000. But you need to send the commission a copy if it asks for it.

The trustees report is in agreement with the accounts and contains the relevant information

Direction 13 Write and sign the independent examination report.

The examiner must review the conclusions from their independent examination and then prepare and sign their independent examiner's report. The content of their report must cover all the matters required by the 2008 Regulations. If the examiner has identified a matter of concern because one or more of the specific matters listed in the 2008 Regulations or in this Direction are present or remain unresolved then the examiner must bring it to the attention of trustees in their independent examiner's report.

No cause for concern during the examination, nothing has come to my attention. No inconsistencies arose between accounts and the records.

Independent Examiner's Report to the trustees of Hurstpierpoint Village Centre

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

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(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 2011
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- 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 next statement.

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:
 - a. to keep accounting records in accordance with section 130 of the 2011 Act and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
 - c. 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



Mark Mulberry BA (Hons) FCCA CTA

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21st July 2022