

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 2022 to 31 March 2023Introduction

The Village Centre has continued to meet its objective to provide public space for hire to the community of Hurstpierpoint and the surrounding area. It aims:

"To promote the benefit to the inhabitants of Hurstpierpoint and neighbourhood without distinction of sex or political, religious or other opinions by the provision and management of a Village 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".

The Charity's 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 February 2019.

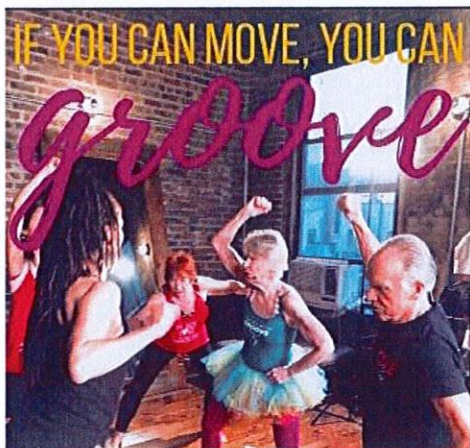
The Charity is managed by 1 trustee - Hurstpierpoint & Sayers Common Parish Council.

Users

The Village Centre's main regular hirers continue to be Hurstpierpoint Gymnastics Club and Star Dance (ballroom dancing) in the Main Hall and Hurstpierpoint Pre-School in the Club Suite. The Agnes Dance Classes (Acrobatics and Dance) are also now a main hirer of both the Main Hall and Club Suite.

The Village Centre is home to many other long-established groups such as the Scottish Country Dancing, Ballroom Dancing, Yoga, Pilates, Karate, Tai Chi, Kung Fu, Knit and Natter, Table Tennis and Heber Opera. The Sanctuary parent and toddler group on a Monday morning is very well attended.

A number of exciting new hirers have also started this year including Groove Dance Class on Monday evenings in the Club Suite which is a feelgood dance experience for every body.



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

On a Friday morning in the main hall is the Fit Steps 'FAB for all bodies' class. It is a 45 minute dance fitness workout with various dance steps from genres such as Latin, Jazz, Charleston and Ballroom in low impact, easy to follow routines.

Then at 10:45 am on Fridays, the 'Move It or Lose It' class is a fun, full body exercise class for ages 65+. This group is for men too. Aimed at improving balance and confidence, heart health, strength, mobility and flexibility, either seated or standing.



Finally, for dogs is the 'Sit Stay' Training on Saturday mornings in the main hall. This activity is great for dogs, letting them use their sense of smell to its full advantage with games and activities designed especially for them.

Usage

The Main Hall and Club Suite are almost full with nearly every session of the week booked. A typical term time week of 21 sessions (7 days x morning, afternoon and evening sessions) shows:

Main Hall 20 session booked out of 21 (week of 19 June 2023)

Club Suite 13 sessions booked out of 21 (week of 19 June 2023)

The Conference Room and Small Meeting Room

There was still significant capacity for hiring the two smaller rooms in the venue as these had not been fully utilised. The use of the small meeting room by three local therapists was very promising but as that use tailed off, a decision has since been made to allow the exclusive use of the small meeting room by West Sussex Association of Local Councils for an annual fee on a year by year basis.

Further work will be done to try to promote the Conference Room for more activities, meetings, training sessions or events.

Maintenance Update

In February 2021 a full building condition survey was undertaken and this report has provided the information required to prioritise work on the property. The flat roof over the foyer between the Library and the Main Hall was replaced in April 2022 to ensure the building remained watertight.

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

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

Regular servicing and maintenance continues to be undertaken, for example, the gas boilers are regularly serviced and safety checked. A small leak on the Main Hall kitchen boiler pipework was quickly repaired.

The Annual Fire Safety Inspection was completed, with several Emergency lights requiring replacements. The fire extinguishers, fire alarm, call points, exits and smoke detectors are independently checked and serviced every six months and weekly in-house checks are made. The Club Suite Foyer emergency lighting was enhanced having been declared too dim.

All the carpets within the Village Centre were cleaned in November 2022. Second-hand (free) office desks were collected and installed in the Parish Office. A new lockable storage cupboard was purchased to house the controllers etc. for the conference room's Audio Visual equipment. A new hot water urn was purchased for the Club Suite. A fire door hinge (found in storage) has been installed on the Main Hall Kitchen door.

The Empty Locker in the Club Suite store cupboard has been made more accessible, so it can be hired out. An audit of the cutlery and crockery has been carried out in the Main Hall Kitchen. Internal door bells have been checked and replacement batteries installed. A new microwave and new mugs have been purchased for the Main Hall Kitchen.

Further projects undertaken in 2022/2023 included the remaining lights in corridors and cupboards being upgraded to LED on 25/26 July 2022. The Main Hall store door damage was repaired. The baby change unit was replaced and its location was reviewed as it was behind accessible toilet door. Door opener units were purchased and fitted. The Conference Room and Club Suite kitchen was decorated in-house. The Main Hall foyer was also decorated in-house and finally the Main Hall was decorated by a contractor, mainly due to the heights involved.

The portable appliance testing was completed in February 2023, with one Hand Dryer needing replacement in the Main Hall gents. The 5 yearly Fixed Wire Testing is due to be undertaken later in 2023.

Utilities

The electricity supply contract for the Village Centre with British Gas expired on 31 May 2022 and from 1 June 2022 the new supply contract was with SSE Scottish Hydro which uses all renewable energy. This contract continues until 31 May 2024.

The Gas supply contract with Crown Gas and Power expired on 31 May 2023 and a new 24 month contract has been agreed with SSE Business Energy. A new water supplier has been appointed namely ADSM (Advanced Demand Side Management Ltd) to commence on 17 July 2023.

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

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

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

An Energy Audit in 2023/24 will also explore the potential for the building to generate and share renewable energy, limiting reliance on the grid and reducing carbon emissions e.g. solar panels on the Village Centre roof. The options and costings are being investigated for Solar Panels on the Village Centre.

Financial Position

The year end position was more positive than in recent years for the Village Centre with a small surplus of £610.00.

Room hire income was above target as overall the Village Centre income was £50,531, some 117% (or £7,390 up) against the original budget figure of £43,141.

The expenditure of £49,922 was slightly overspent by £4,925, some 111% against the original budget of £44,997.

Related Party Disclosure: The Parish Council provides management, administrative and financial support to the charity and during the year the Parish Council charged the charity £13,050. In return the Parish Council paid the charity £2,662 for use of the office space within the Village Centre.

The balance sheet shows the total current net assets of the Charity at 31 March 2023, as £85,998.

The annual independent inspection of the accounts took place on 19 June 2023 and the report was presented to the Trustees at the Annual General Meeting on 27 July 2023.

The annual return will be submitted by the Clerk to the Charity Commission by its deadline of 31 January 2024.

Future of the Charity

Trustees have been exploring the advantages and disadvantages of dissolving the charity and will take great care as this option is explored further.

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.

Detailed Income & Expenditure by Budget Heading 31/03/2023

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						
3400 Bank Interest	241	0	(241)			0.0%
3500 Room Hire	46,822	39,652	(7,170)			118.1%
3510 Office Hire	2,662	2,662	0			100.0%
3520 Storage Fees	807	827	20			97.6%
Hurstpierpoint Village Centre :- Income	50,531	43,141	(7,390)			117.1%
5010 Utilities	47	0	(47)		(47)	0.0%
5011 Electricity	12,914	3,465	(9,449)		(9,449)	372.7%
5012 Gas	2,857	2,723	(134)		(134)	104.9%
5013 Water	2,294	2,056	(238)		(238)	111.6%
5020 Waste Services	308	676	368		368	45.6%
5200 Bank Charges	72	100	28		28	72.0%
5210 Insurance	2,193	2,170	(23)		(23)	101.1%
5230 Subscription	1,006	1,005	(1)		(1)	100.1%
5270 Management Charges	13,050	13,050	0		0	100.0%
5320 Cleaning	10,284	10,400	116		116	98.9%
5360 IT/Computer Costs	159	320	161		161	49.7%
5400 Property Maintenance	1,661	5,512	3,851		3,851	30.1%
5410 Grounds Maintenance	144	520	376		376	27.7%
5440 Repairs	2,096	2,080	(16)		(16)	100.8%
5460 Equipment Costs	657	520	(137)		(137)	126.3%
5550 Trees	0	200	200		200	0.0%
5710 Miscellaneous	180	200	20		20	90.0%
Hurstpierpoint Village Centre :- Indirect Expenditure	49,922	44,997	(4,925)	0	(4,925)	110.9%
Net Income over Expenditure	610	(1,856)	(2,466)			
Grand Totals:- Income	50,531	43,141	(7,390)			117.1%
Expenditure	49,922	44,997	(4,925)	0	(4,925)	110.9%
Net Income over Expenditure	610	(1,856)	(2,466)			
Movement to/(from) Gen Reserve	610					

Detailed Balance Sheet - Excluding Stock Movement

Month 12 Date 31/03/2023

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
100	Debtors	3,105	
200	CAF Cash Account	13,535	
205	CAF Gold Account	10,351	
215	Shawbrook 60 Day Notice	65,000	
	Total Current Assets		91,991
	<u>Current Liabilities</u>		
510	Accruals	4,258	
565	Receipts in Advance	1,736	
	Total Current Liabilities		5,994
	Net Current Assets		85,998
	Total Assets less Current Liabilities		85,998
	<u>Represented by :-</u>		
300	Current Year Fund	610	
310	General Reserves	65,388	
330	End of Lease EMR	20,000	
	Total Equity		85,998

Independent Examination Notes
Hurstpierpoint Village Centre
Year Ending 31st March 2023

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

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

Key Stats

	2023	2022	2021	2020	2019
Gross assets	£535,833	£540,945	£535,463	£547,337	£568,097
Net Assets	£532,728	£529,230	£535,463	£547,337	£566,344
Income	£50,531	£54,810	£19,309	£37,910	£49,056
Expenditure	£49,921	£61,043	£31,183	£56,918	£38,038

Gross assets include leasehold land & buildings book cost £443,842.

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, together with supplier invoices 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. Evidence shows internal review is active with key reports signed and dated.

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 – £50,531 (2022: £54,810) – this comprises lettings £50,291, interest £241. There were no grants received in year.
- The nature and scope of income has not changed year on year
- In total there were c150 recorded receipts in the year.
- Resources Expended – £49,921 (2022: £61,043). Management charges, cleaning and maintenance comprise 35k of this
- Bank & Investment Balances £88,886 (2022: £97,102) – 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 £3,262.50 – 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 2023.

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.

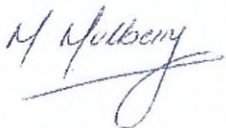
Basis of independent examiner's report

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

Mulberry & Co
Chartered Certified Accountants and Chartered Tax Advisors
9 Pound Lane
Godalming
Surrey, GU7 1BX

19th June 2023.