

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 2023 to 31 March 2024

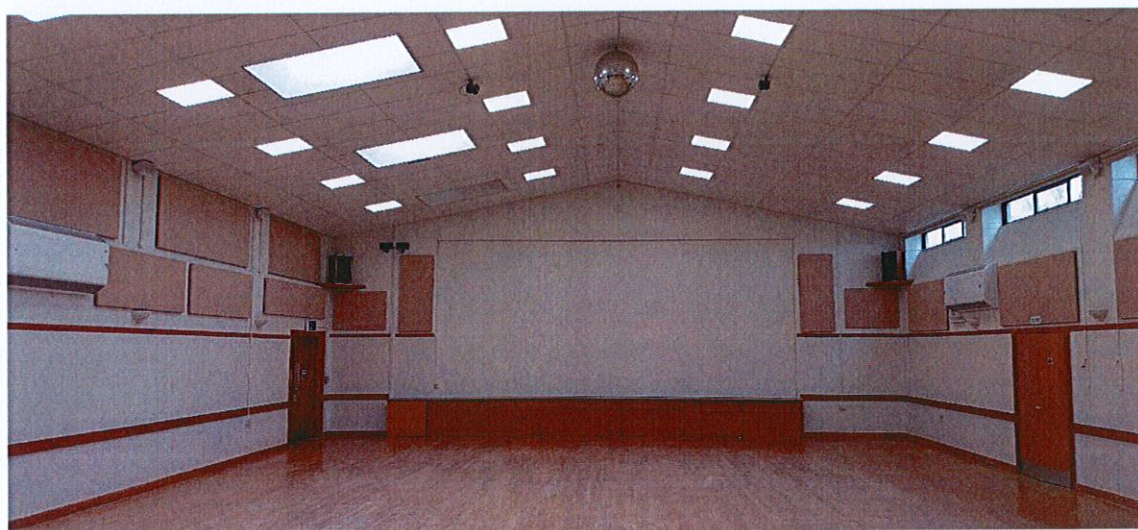
Introduction

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.

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Newer hirers have established themselves into regular weekly session, such as the Groove Dance Class on Monday evenings which is a feelgood dance experience for every body and the Friday morning Fit Steps 'FAB for all bodies' class and the 'Move It or Lose It' class for ages 65+.

The Conference Room and Small Meeting Room

There is still significant capacity for hiring the conference room as this has still not been fully utilised. New uses have been made of the Conference Room including Alcoholics Anonymous and a fun art class on a Friday morning.



The use of the small meeting room by the West Sussex Association of Local Councils has been successful and has also brought in additional hirings of the Conference Room. Further work will be done to try to promote the Conference Room for more activities, meetings, training sessions or events.

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 17 June 2024)
Club Suite 14 sessions booked out of 21 (week of 17 June 2024)



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Maintenance Update

Regular servicing and maintenance continues to be undertaken, for example, the gas boilers are regularly serviced and safety checked. Repairs are undertaken as required such as to the thermostat.

The fire extinguishers, fire alarm, call points, exits and smoke detectors are independently checked and serviced every six months and weekly in-house check are made. Repairs were made to the emergency light switches. The toilet light sensors were improved. Portable appliance testing is undertaken annually. The 5 yearly Fixed Wire Testing was undertaken.

The main hall velux windows in the ceiling were serviced as well as the disco ball light. New arrangements are now in place for twice yearly external window cleaning.

Utilities

The electricity supply contract for the Village Centre from 1 June 2022 was with SSE Scottish Hydro which uses all renewable energy. This contract continues until 31 May 2024 but arrangements have been made to switch to Ecotricity from 1 June 2024 which uses all renewable and vegan friendly energy.

The Gas supply contract from 1 June 2023 is a 24 month contract with SSE Business Energy.

A new water supplier was appointed namely ADSM (Advanced Demand Side Management Ltd) which commenced on 17 July 2023 with no specific end date.

All the utility costs are carefully monitored 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 in 2024/25 to cut any wastage. Further sustainability measures have also been implemented to help reduce, re-use and re-cycle e.g. all internal lights now contain LED lamps.

Energy Audit

An Energy Audit report was completed in 2023/24 to 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 results of the Audit have just been received so the options and costings are now being investigated e.g. 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 surplus of £3,630.

Income was above target as overall the Village Centre income was £55,732, some 123% (or £10,567 up) against the original budget figure of £45,165. Bank interest returned £1,671 against a budget of zero and room hire brought in an additional £9,088 against the budgeted income.

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The expenditure of £52,103 was an underspend of £11,067, some 82.5% of the original budget of £63,170. The main underspend is against the gas and electricity budget. This is due to credits on accounts; and also careful budgeting to ensure sufficient funds would be available in an uncertain market, budgets were increased at the budget setting time to cover worst case scenarios that did not entirely materialise. The property maintenance budget was also underspent but this offset overspends on cleaning and equipment. The miscellaneous costs covered a report from Action in Rural Sussex on the future of the Chairty outlined below.

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 £13,128. 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 2024, as £89,627 an increase on the previous year.

The annual independent inspection of the accounts took place on 15 July 2024 and the report was presented to the Trustees at the Annual General Meeting on 25 July 2024.

The annual return will be submitted by the Clerk, to the Charity Commission by its deadline of 31 January 2025.

Future of the Charity

During the year the Trustees explored the advantages and disadvantages of dissolving the charity and received an independent report from Action In Rural Sussex. The report included some inaccuracies but after careful consideration the Trustees agreed that the Charity remains in existence in its current form and a review will take place in five years, unless there are material changes to the charity's finances or the lease in the interim.

Sarah Groom, Clerk to the Trustees

Detailed Income & Expenditure by Budget Heading 31/03/2024

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	1,671	0	(1,671)			0.0%
3500 Room Hire	50,723	41,635	(9,088)			121.8%
3510 Office Hire	2,662	2,662	0			100.0%
3520 Storage Fees	676	868	192			77.9%
Hurstpierpoint Village Centre :- Income	55,732	45,165	(10,567)			123.4%
5011 Electricity	1,003	10,395	9,392		9,392	9.7%
5012 Gas	6,565	8,169	1,604		1,604	80.4%
5013 Water	2,561	2,159	(402)		(402)	118.6%
5020 Waste Services	0	710	710		710	0.0%
5200 Bank Charges	60	105	45		45	57.1%
5210 Insurance	2,356	2,387	31		31	98.7%
5230 Subscription	1,228	1,055	(173)		(173)	116.4%
5270 Management Charges	13,128	13,128	0		0	100.0%
5320 Cleaning	12,824	10,920	(1,904)		(1,904)	117.4%
5360 IT/Computer Costs	0	336	336		336	0.0%
5400 Property Maintenance	8,268	10,000	1,732		1,732	82.7%
5410 Grounds Maintenance	144	546	402		402	26.4%
5440 Repairs	2,088	2,184	96		96	95.6%
5460 Equipment Costs	761	546	(215)		(215)	139.3%
5550 Trees	0	210	210		210	0.0%
5710 Miscellaneous	1,116	320	(796)		(796)	348.8%
Hurstpierpoint Village Centre :- Indirect Expenditure	52,103	63,170	11,067	0	11,067	82.5%
Net Income over Expenditure	3,630	(18,005)	(21,635)			
Grand Totals:- Income	55,732	45,165	(10,567)			123.4%
Expenditure	52,103	63,170	11,067	0	11,067	82.5%
Net Income over Expenditure	3,630	(18,005)	(21,635)			
Movement to/(from) Gen Reserve	3,630					

Independent Examination Notes
Hurstpierpoint Village Centre
Year Ending 31st March 2024

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

	2024	2023	2022	2021	2020	2019
Gross assets	£536,226	£535,833	£540,945	£535,463	£547,337	£568,097
Net Assets	£533,469	£529,840	£529,230	£535,463	£547,337	£566,344
Income	£55,732	£50,531	£54,810	£19,309	£37,910	£49,056
Expenditure	£52,103	£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 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 Rialtus 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 25-30 transactions a month covering both income and expenditure – all transactions are recorded on Rialuts 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. I will verify the balance sheet items to third party evidence and will review the ledgers to ensure items are posted to the heading to which they relate.

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 Charity follows the same strict financial regulations as that of the council.

The accounting records are easy to follow and are up to date; there is evidence of a monthly bank reconciliation being correctly carried out and in accordance with Financial regulations – this is counter signed by a councillor as being complete and correct.

The charity has circa 300 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 Rialtus files are not in compliance with any legislative requirements. Indeed, the small number of physical transactions lends 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 – £55,732 (2023: £50,531) – this comprises lettings 54,061, (2023: £50,291), interest £1,671 (2023: £241). There were no grants received in year. The charity had budgeted for £45,165 of income and exceed this by 123.4% due to a greater number of lettings than anticipated and interest that was unbudgeted.
- The nature and scope of income has not changed year on year. Interest has increased due to a general increase in interest rates and is not unexpected. I would possibly recommend the future budgets include an estimate of interest income.
- In total there were c200 recorded receipts in the year.
- Resources Expended – £52,103 (2023: £49,921). Management charges, cleaning and maintenance comprise £36K (2023: 35k) of this. The Charity had budgeted for £63,170 of spend and underspent by £11k, of which £11k was on electricity & gas and £1.7k on maintenance. Cleaning was overspent by £1.9k – but this is not out of the ordinary given there were additional hires in the year.
- Bank & Investment Balances £91,177 (2023: £88,886) – I have verified the year end bank reconciliation to underling bank statements
- Balances on the accounts are reconcilable to the underlying records.

Conclusion: Balances on the accounts are reconcilable to the underlying records and consistent with budget expectation and prior year accounts.

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.

The parish council charge a quarterly management fee of £3,282 £13,128 pa) – this is based on a set hourly rate for a set number of weeks and is agreed in advance. This is described as a management charge in the accounts.

The accounts include amounts for prepayments £1,207 and accruals. £2,300 together with receipt sin advance of £250. I have verified these to the underlying journals and where applicable supplier invoices.

I will inform the client that disclosure of the intercompany transactions should be made 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 accounts are prepared on the going concern basis. There are no separate funds, except an earmarked reserve for £20k for end of lease dilapidations (no change year on year).

Other items tested above in direction 6 & 7

Accruals and prepayments based on correct accounting principles and agree to underlying invoices.

No items are significant.

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

Conclusion: No evidence to suggest future liabilities and commitments have not been included. There are no material uncertainties.

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 2024.

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.

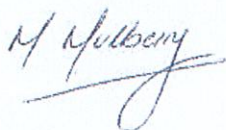
Basis of independent examiner's report

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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