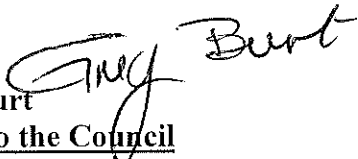


Registered Charity No. 227480

To All Councillors on the Centre Committee,

You are duly summoned to a Meeting of the Centre Committee to take place on Wednesday 25 October 2023 at Billingshurst Centre at 7pm. Members of the public are welcome to attend this meeting and speak for a maximum of three minutes about an item on the agenda for this meeting during the Public Session at the discretion of the Chairman.


G.C. Burt
Clerk to the Council

10 October 2023

A G E N D A

1. Chairman's Announcements.
2. Apologies for Absence.
3. To Receive Declarations of Interest and Notification of Changes to Members' Interests.
4. Approval of the Minutes of the meeting on 26 September 2023 previously circulated; to confirm and sign the minutes as a correct record.
5. Clerk's Report.
6. Public Session (Members of the Public may speak for up to 3 minutes at the discretion of the Chairman).
7. To receive the Unaudited Financial Statements to 31st March 2023 and RECOMMEND to the Parish Council as Sole Managing Trustee that they be approved - Appendix A.
8. Date of Next Meeting – **Wednesday 13 December 2023**

MEMBERS: PB, KP, SW, SD, CG, PD, EB

Members of the public should be aware that being present at a meeting of the Council or one of its Committees or Sub-Committees will be deemed as the person having given consent to being recorded (photograph, film or audio recording) at the meeting, by any person present.

APPENDIX A

BILLINGSHURST CENTRE COMMITTEE

WEDNESDAY 25 OCTOBER 2023

BILLINGSHURST CENTRE ACCOUNTS 2022-23

REPORT BY CLERK

FOR DECISION

The Centre's draft annual accounts for 2022-23, attached, have been prepared in line with guidance set out by the Charity Commission. This can be viewed here:

<https://www.gov.uk/government/publications/independent-examination-of-charity-accounts-trustees-cc31/independent-examination-of-charity-accounts-trustees>

We currently have an Independent Examination. This is a *light touch* option which looks at certain matters and meets the minimum requirements for a Charity of our size.

However, the Council (as Sole-Managing Trustee) **RESOLVED** last November that the Trustee consider annually whether to have an Independent Examination or audited. (Min 52/22 refers.)

Due to a myriad of complications earlier this Spring including moving banks and switching to online payments, this was overlooked and the Independent Examination undertaken accordingly. I apologise for this.

However, Councillors last year did not specify at what point in the year they wish to consider this option. Presumably after year end and before accountants are appointed?

The Committee is invited to:

- a. Confirm at what point it wishes to consider on what basis to review its annual accounts;
- b. **RECOMMENDED** the 2022-23 accounts to the Council as Sole-Managing Trustee accordingly.

REGISTERED CHARITY NUMBER: 227480

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

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

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

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Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Public benefit

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

FINANCIAL REVIEW

Financial position

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

Reserves policy

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

The charity is governed by the conveyance dated 1959.

Decision making

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

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

227480

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Report of the Trustees
for the Year Ended 31 March 2023

Principal address

Billingshurst Centre
Roman Way
Billingshurst
West Sussex
RH14 9QW

Trustees

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

Independent Examiner

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

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

.....
BPC - Chair - Trustee

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

Independent examiner's report to the trustees of Billingshurst Centre

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mark Mulberry

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

Date:

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

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

The notes form part of these financial statements

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

Balance Sheet
31 March 2023

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

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

.....
BPC - Vice Chair - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Changes in accounting policies

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

Income

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

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

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

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

Expenditure

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

Tangible fixed assets

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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

Pension costs and other post-retirement benefits

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

2. INVESTMENT INCOME

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

3. CHARITABLE ACTIVITIES COSTS

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

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

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

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

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

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

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

7. TANGIBLE FIXED ASSETS

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

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	10,230	11,040
VAT	-	1,582
Prepayments	810	810
	<u>11,040</u>	<u>13,432</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

10. LOANS

An analysis of the maturity of loans is given below:

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

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

11. MOVEMENT IN FUNDS

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

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

11. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

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

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

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

11. MOVEMENT IN FUNDS - continued

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

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

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

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

12. RELATED PARTY DISCLOSURES

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

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

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

This page does not form part of the statutory financial statements

Billingshurst Centre
Trading as Billingshurst Community & Conference
Centre

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

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

This page does not form part of the statutory financial statements