

**Charity No. 1159054**

**Report of the Trustees and  
Financial Statements  
for the year ended 31st March 2016 for  
Henfield Leisure Centre**

**Henfield Leisure Centre**  
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**year ended 31st March 2016**

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# **Henfield Leisure Centre**

## **Charity Information for the year ended 31st March 2016**

<b>President</b>	B Mitchell
<b>Chairman and trustee</b>	E Holder
<b>Treasurer</b>	M Tooth (resigned 14 October 2015) S Vickers (appointed 7 December 2016)
<b>Secretary</b>	S Mitchell
<b>Management Committee</b>	G Brown D Clough C Thorns D Pryor A Hillman (appointed 1 April 2016) T Prescott (appointed 1 April 2016)
<b>Charity Offices</b>	The King's Field Henfield West Sussex BN5 9QB
<b>Independent Examiner</b>	Parkers Cornelius House 178/180 Church Road Hove East Sussex BN3 2DJ
<b>Bankers</b>	Barclays Bank plc 90-92 High Street Crawley West Sussex RH10 1BP

# **Henfield Leisure Centre**

## **Trustees' Report for the year ended 31st March 2016**

The trustees present their report for the financial statements for the year ended 31st March 2016 and confirm they comply with the requirements of the Charities Act 2011 and the Charities SORP (FRS 102).

### **Trustees**

The trustee and management committee named on page one have served throughout the year.

Appointment of the trustees is governed by the Constitution of the charity.

### **Investment powers**

The Constitution authorises the management committee to make and hold investments using the general funds of the charity, but no such investments are currently held.

### **Constitution, objects and policies**

The Charitable Trust is constituted by Trust Deed, and its objects are to provide or to assist in the provision of facilities for physical recreation of all kinds for residents of Henfield and the surrounding area.

The management of the affairs of the association is directed by the Management Committee in accordance with the terms of the Constitution of the Association.

### **Development, activities and achievements**

The charity has not operated in the year and had no assets or liabilities.

### **Financial review**

The charity has made a profit (loss) of nil for the year.

### **Future developments**

On 1 April 2016, the activities of the Henfield & District Sports Association a charity registered in England no. 299283, were transferred to this charity. The trustees are satisfied that the Henfield Leisure Centre charity will continue on a similar basis in the next year.

### **Reserves policy**

Reserves are needed to bridge the gap between spending and receiving income and to cover unplanned emergency repairs and other expenditure. The trustees consider the ideal level of reserves at 31 March 2016 is £nil.

### **Risk management policy**

The trustees annually review the risks and uncertainties that the charity faces and have established policies, systems and procedures to mitigate those risks.

### **Public benefit statement**

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission on public benefit when reviewing the charity's main aims and objectives in planning future activities.

## Henfield Leisure Centre

### Trustees' Report for the year ended 31st March 2016

#### Statement of trustees' responsibility

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom and Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

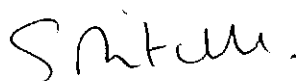
The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Approval

This report was approved by the management committee on 11 January 2017 and signed on their behalf by:



**E Holder**  
Trustee



**S Mitchell**  
Secretary

## **Henfield Leisure Centre**

### **Independent examiner's report to the Management Committee of the Henfield Leisure Centre for the year ended 31st March 2016**

I report on the accounts of the Charity for the year ended 31 March 2016, which are set out on pages 5 to 9.

#### **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 2011 Act
- to follow the procedures laid down in the general Directions given by the 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:
  - to keep accounting records in accordance with section 130 of the 2011 Act and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Jemmet FCA

Parkers

Cornelius House

178/180 Church Road,

Hove, East Sussex, BN3 2DJ

26 January 2017

**Henfield Leisure Centre**  
**Statement of Financial Activities for the year ended 31st March 2016**

	Notes	<u>Unrestricted funds</u>			
		2016		2015	
		£	£	£	£
<b>Income from:</b>					
Clubs, groups, further education			-		-
Bar and catering services			-		-
Hire and sale of equipment			-		-
Subscriptions			-		-
Fundraising			-		-
Other income			-		-
Total income			<u>-</u>		<u>-</u>
<b>Expenditure on:</b>					
Direct charitable expenditure		-			-
Management & administration		-	-		-
Net resources for the year			<u>-</u>		<u>-</u>
Funds brought forward			<u>-</u>		<u>-</u>
Funds carried forward			<u>-</u>		<u>-</u>

There were no recognised gains or losses for 2016 or 2015 other than those included above.

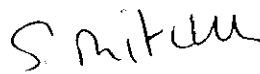
**Henfield Leisure Centre**  
**Statement of Financial Position at 31st March 2016**

	2016		2015
	£	£	£
<b>Fixed Assets</b>			
Tangible fixed assets		-	-
<b>Current Assets</b>			
Stock	-		-
Debtors	-		-
Cash at bank and in hand	-		-
	<u>-</u>		<u>-</u>
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	-		-
	<u>-</u>		<u>-</u>
<b>Net current (liabilities)/assets</b>		<u>-</u>	<u>-</u>
		-	-
Creditors: amounts falling due after one year		-	-
		<u>-</u>	<u>-</u>
<b>Net Assets</b>		<u>-</u>	<u>-</u>
<b>Funds</b>			
Unrestricted funds		<u>-</u>	<u>-</u>

Approved by the trustees on 11 January 2017 and signed on their behalf by:



**E Holder**  
Trustee



**S Mitchell**  
Secretary



**Henfield Leisure Centre**  
**Statement of Cash Flows for the year ended 31st March 2016**

<b>Statement of cash flows</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Cash flow from operating activities:</b>		
<i>Net cash provided by (used in) operating activities</i>	-	-
<b>Cash flows from investing activities:</b>		
Purchase of property plant and equipment	-	-
<i>Net cash provided by (used in) investing activities</i>	-	-
<b>Cash flows from financing activities:</b>		
Cash inflows from new borrowing	-	-
<i>Net cash provided by (used in) financing activities</i>	-	-
Change in cash and cash equivalents in the year	-	-
Cash and cash equivalents at the beginning of the year	-	-
Cash and cash equivalents at the end of the year	-	-
<b>Reconciliation of net income (expenditure) to net cash flow from operating activities</b>		
	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Net Income/(expenditure) per the statement of financial activities</b>	-	-
Adjustments for depreciation charges	-	-
Adjustment in respect of prior years	-	-
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	-	-
Increase/(decrease) in creditors	-	-
<i>Net cash (used in)/ provided by operating activities</i>	-	-
<b>Analysis of cash and cash equivalents</b>		
Cash In hand	-	-

**Henfield Leisure Centre**  
**Notes to the Financial Statements for the year ended 31st March 2016**

**1 Accounting policies**

**1.1 Basis of accounting**

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)).

**1.2 Income**

Voluntary income and donations are accounted for as received by the charity. The income from fundraising is shown gross with the associated costs included in fundraising costs. No permanent endowments have been received in the period but these are dealt with through the Statement of Financial Activities when received. Investment income plus associated tax recoverable is credited to income on an accruals basis, using a daily accrual for interest.

**1.3 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations or grants which the donor has specified are to be used solely for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

**1.4 Expenditure on management and administration**

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes the cost of running office premises, staff salaries for administrative staff and audit fees.

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost (net of grants received) less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual values, over their expected useful lives on the following basis:

Buildings	5% pa on reducing balance
Squash courts	evenly over ten years
Fixtures and fittings	20% pa reducing balance
Sports and other equipment	20% pa reducing balance
Soft play equipment	evenly over five years

**1.6 Stock**

Stock is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stock.

**Henfield Leisure Centre**  
**Notes to the Financial Statements for the year ended 31st March 2016**

**1.7 Leases**

Assets obtained under finance leases are capitalised as tangible fixed assets.

Depreciation is charged over the estimated useful life of the asset. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the charity. Obligations under such leases are included in creditors net of the finance charge allocated to future periods. The finance element of each payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities.