

ASTBURY MERE TRUST

England & Wales · Charity number 1007740

Details

Status	Registered
Legal form	Charitable company
Company number	02331405
Registered	1992-01-24
Register	View on the Charity Commission register

Contact

Address	Trustee Office Astbury Mere Country Park Sandy Lane Congleton Cheshire CW12 4AW
Phone	01260281016
Email	astbury@cheshireeast.gov.uk
Website	http://www.astburymerecountrypark.uk/

Activities

Objects: TO PROVIDE A COUNTRY PARK AT ASTBURY MERE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION

Activities: We provide and maintain a Country Park for the benefit of the inhabitants of Congleton and district. It is used for recreation and other leisure time activities with the objective of improving the conditions of life for the said inhabitants.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** CONGLETON AND DISTRICT
- Cheshire East
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£102,067	£96,996	-	-
2023-12-31	£108,861	£90,047	-	-
2022-12-31	£53,328	£87,461	-	-
2021-12-31	£96,971	£109,616	-	-
2020-12-31	£69,905	£64,223	-	-

Trustees

Name	Role	Appointed
Margaret Gartside	Chair	2020-02-17
CAROLINE JENNET WHITING		
Clare Alexandra Hudson		2025-04-28
DAVID THOMAS BROWN		2024-01-16
George Robert Edwards		2023-07-20
Graham Cresswell		2019-02-15
Philip Howell		2021-12-07
Richard Mort		2019-02-15
Sarah Dean		2018-10-17

ASTBURY MERE TRUST

England & Wales - Charity number 1007740

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	01	2024		31	12	2024

Section A Reference and administration details

Charity name ASTBURY MERE TRUST

Other names charity is known by None

Registered charity number (if any) 1007740

Charity's principal address
Astbury Mere Country Park
Sandy Lane,
Congleton, Cheshire
Postcode CW12 4AW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Margaret Gartside	Chair		
2	Sarah Dean	Secretary		
3	Lorraine Mort	Treasurer		
4	Caroline Whiting			
5	Gavin Wolfenden			
6	Richard Mort			
7	Graham Cresswell			
8	Peter Speed			
9	Suzie Akers Smith		Ret 10.05.24	
10	Philip Howell			
11	George Robert Edwards			
12	Mark Edwardson		Appt 16.07.24	
13	David Brown		Appt 16.01.24	
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Memorandum of Association
How the charity is constituted (eg. trust, association, company)	A company limited by guarantee and not having a share capital
Trustee selection methods (eg. appointed by, elected by)	Voting of current Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To provide for the benefit of the inhabitants of Congleton and district a managed and maintained country park at Astbury Mere in perpetuity for recreation or other leisure time occupation with the object of improving life for the said inhabitants.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The trustees confirm that the main activities undertaken during the reporting period have been in accordance with the Charity Commission's guidance on public benefit.

The main activities undertaken by the trust were land management operations to maintain and improve the Country Park for the benefit and enjoyment of the public. The activities were arranged through our Ranger Service and most involved volunteer work either in full or in part.

The key activities for 2024 were:

Ongoing maintenance operations, along with repairs to paths, seats, fencing and signage kept the park looking in prime condition. Annual tasks were completed through the year including the cutting back of vegetation adjacent to paths throughout the site, around the Wildlife Area pond and in the Community Orchard. The various meadows throughout the park had their seasonal cuts, with bramble and self-sown saplings removed from the meadows on the east bank of the park.

Volunteer clients from the Rossendale Trust spent a number of days trimming some of the park's shrub beds. We also welcomed several individual volunteers, work experience students and young people undertaking restorative justice work in the community. In total the equivalent of 56 additional 'person days' (excluding work undertaken by volunteer trustees) were committed to the site over the course of the year.

Work continued on the thinning of the woodland at the southern end of the park. A full site tree safety audit was undertaken and work commenced on the production of a new 10year woodland management plan for the site.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We do not have any permanent or semi-permanent volunteers.

Volunteers are sought for particular jobs or projects as needed. Our primary source is from those who have volunteered in the past; volunteers come from many sources including individuals, organised groups such as The Rossendale Trust and businesses looking for activities to support their social responsibility programmes.

**Section D-
Achievements and
Performance**

**Summary of the main
achievements of the charity
during the year**

The Park remained as popular as ever throughout the year, with an estimated 480,00 visitors now enjoying the facilities.

Regular groups from Congleton U3A and Congleton Writers Forum continued to utilise the Community Room and the weekly Congleton Park Run remained well frequented, as in previous years.

We hosted a couple of sponsored charitable walks, mini first aid classes and birdwatching events. Local Beaver groups came pond dipping and groups from students Peak Pursuits continued to make use of the park for a range of educational activities.

The park's bird boxes had their annual check as usual. This year it was found that 97% of the boxes had been occupied, an indication the overall health of the woodland environment

Section E Financial review

Brief statement of the charity's policy on reserves

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

While the income derived from the Trust's investments only represents 7% of the total income it is necessary to ensure that the reserves are kept as safe as possible whilst generating the best level of return. The investment objective is to generate a return bettering inflation over the long term, after expenses. This should allow the Trust to at least maintain the value of the investment, whilst the income from that investment is used to contribute to the running cost of managing and maintaining the park.

All investments should produce a return in line with the Trust's stated investment objectives agreed by the Trustees and where practical ensuring that those funds are invested ethically.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Sarah Dean

Position (eg Secretary, Chair, etc)

Secretary

Date

16.05.25

Charity registration number 1007740 (England and Wales)

Company registration number 02331405

ASTBURY MERE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

ASTBURY MERE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Dean G F Cresswell L I Mort R B Mort Mr P Speed Mrs Caroline Whiting Mr P Howell Mr G Wolfenden Mrs M A F Gartside Mr G R Edwards Mr D T Brown Mr M Edwardson Ms Clare Hudson	(Appointed 16 January 2024) (Appointed 16 July 2024) (Appointed 28 April 2025)
Secretary	Mrs S Dean	
Charity number (England and Wales)	1007740	
Company number	02331405	
Principal address	Trustee Office Astbury Mere Country Park Sandy Lane Congleton Cheshire England CW12 4AW	
Registered office	Trustee Office Astbury Mere Country Park Sandy Lane Congleton Cheshire England CW12 4AW	
Independent examiner	Amanda Grint, FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire England CW12 1ET	

ASTBURY MERE TRUST

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ASTBURY MERE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's articles of association, the Companies Act 2006 and "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

The main purpose of the charity is to manage and maintain the country park at Astbury Mere, Congleton. To provide for the benefit of the inhabitants of Congleton and district a managed and maintained country park at Astbury Mere in perpetuity for recreation or other leisure time occupation with the object of improving life for the said inhabitants.

Significant activities

The trustees confirm that the main activities undertaken during the reporting period have been in accordance with the Charity Commission's guidance on public benefit.

The main activities undertaken by the trust were land management operations to maintain and improve the Country Park for the benefit and enjoyment of the public. The activities were arranged through our Ranger Service and most involved volunteer work either in full or in part.

The key activities for 2024 were:

Ongoing maintenance operations, along with repairs to paths, seats, fencing and signage kept the park looking in prime condition. Annual tasks were completed through the year including the cutting back of vegetation adjacent to paths throughout the site, around the Wildlife Area pond and in the Community Orchard. The various meadows throughout the park had their seasonal cuts, with bramble and self-sown saplings removed from the meadows on the east bank of the park.

Volunteer clients from the Rossendale Trust spent a number of days trimming some of the park's shrub beds. We also welcomed several individual volunteers, work experience students and young people undertaking restorative justice work in the community. In total the equivalent of 56 additional 'person days' (excluding work undertaken by volunteer trustees) were committed to the site over the course of the year.

Work continued on the thinning of the woodland at the southern end of the park. A full site tree safety audit was undertaken and work commenced on the production of a new 10 year woodland management plan for the site.

Volunteers

We do not have any permanent or semi-permanent volunteers.

Volunteers are sought for particular jobs or projects as needed. Our primary source is from those who have volunteered in the past; volunteers come from many sources including individuals, organised groups such as the The Rossendale Trust and businesses looking for activities to support their social responsibility programmes.

Achievements and performance

Significant activities and achievements against objectives

The park remained as popular as ever through the year, with an estimated 480,000 visitors now enjoying the facilities.

Regular groups from Congleton U3A and Congleton Writers Forum continued to utilise the Community Room and the weekly Congleton Park Run remained well frequented, as in previous years.

We hosted a couple of sponsored charitable walks, mini first aid classes and birdwatching events. Local Beaver groups came pond dipping and groups of students from Peak Pursuits continued to make use of the park for a range of educational activities.

The park's bird boxes had their annual checks as usual. This year it was found that 97% of the boxes had been occupied, an indication the overall health of the woodland environment.

ASTBURY MERE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

While the income derived from the Trust's investments only represents 7% of the total income it is necessary to ensure that the reserves are kept as safe as possible whilst generating the best level of return. The investment objective is to generate a return bettering inflation over the long term, after expenses. This should allow the Trust to at least maintain the value of the investment, whilst the income from that investment is used to contribute to the running cost of managing and maintaining the park.

All investments should produce a return in line with the Trust's stated investment objectives agreed by the Trustees and where practical ensuring that those funds are invested ethically.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

02331405 (England and Wales)

Registered Charity number

1007740

Registered office

Trustee Office
Astbury Mere Country Park
Sandy Lane,
Congleton
Cheshire
CW12 4AW

Company Secretary

Mrs S Dean

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs S Dean

G F Cresswell

L I Mort

R B Mort

Cllr S M Akers Smith

(Resigned 10 May 2024)

Mr P Speed

Mrs Caroline Whiting

Mr P Howell

Mr G Wolfenden

Mrs M A F Gartside

Mr G R Edwards

Mr D T Brown

(Appointed 16 January 2024)

Mr M Edwardson

(Appointed 16 July 2024)

Ms Clare Hudson

(Appointed 28 April 2025)

Recruitment and appointment of trustees

Trustees can be appointed at any meeting of the trustees. Anyone wishing to become a trustee has to submit an application to the trustees. At the AGM one third of the trustees, being the longest serving members, retire and can stand for re-election, so that trustees are effectively voted in for 3 years. Trustees are voted in by a majority vote.

ASTBURY MERE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2024***

The trustees' report was approved by the Board of Trustees.

Mrs M A F Gartside
Trustee

25 June 2025

ASTBURY MERE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASTBURY MERE TRUST

I report to the trustees on my examination of the financial statements of Astbury Mere Trust (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Amanda Grint, FCCA
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET
England
25 June 2025

ASTBURY MERE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	4,770	4,389	9,159	5,126	17,340	22,466
Charitable activities	4	85,507	-	85,507	78,540	-	78,540
Investments	5	7,401	-	7,401	7,855	-	7,855
Total income		<u>97,678</u>	<u>4,389</u>	<u>102,067</u>	<u>91,521</u>	<u>17,340</u>	<u>108,861</u>
Expenditure on:							
Raising funds	6	2,259	-	2,259	2,354	-	2,354
Charitable activities	7	94,623	114	94,737	87,118	575	87,693
Total expenditure		<u>96,882</u>	<u>114</u>	<u>96,996</u>	<u>89,472</u>	<u>575</u>	<u>90,047</u>
Net gains/(losses) on investments	12	<u>16,826</u>	<u>-</u>	<u>16,826</u>	<u>9,194</u>	<u>-</u>	<u>9,194</u>
Net income		17,622	4,275	21,897	11,243	16,765	28,008
Transfers between funds		<u>4,062</u>	<u>(4,062)</u>	<u>-</u>	<u>6,989</u>	<u>(6,989)</u>	<u>-</u>
Net movement in funds	9	21,684	213	21,897	18,232	9,776	28,008
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>469,128</u>	<u>21,063</u>	<u>490,191</u>	<u>450,896</u>	<u>11,287</u>	<u>462,183</u>
Fund balances at 31 December 2024		<u>490,812</u>	<u>21,276</u>	<u>512,088</u>	<u>469,128</u>	<u>21,063</u>	<u>490,191</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ASTBURY MERE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		222,499		217,791
Investments	15		234,083		222,879
			<u>456,582</u>		<u>440,670</u>
Current assets					
Stocks	16		7		7
Debtors	17		8,827		10,168
Cash at bank and in hand			57,968		53,885
			<u>66,802</u>		<u>64,060</u>
Creditors: amounts falling due within one year	18		(11,296)		(14,539)
			<u>66,802</u>		<u>64,060</u>
Net current assets			55,506		49,521
Total assets less current liabilities			<u>512,088</u>		<u>490,191</u>
Net assets			<u>512,088</u>		<u>490,191</u>
			<u><u>512,088</u></u>		<u><u>490,191</u></u>
The funds of the Charity					
Restricted income funds	19		21,276		21,063
Unrestricted funds			490,812		469,128
			<u>512,088</u>		<u>490,191</u>
			<u><u>512,088</u></u>		<u><u>490,191</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 25 June 2025

Mrs M A F Gartside
Trustee

Company registration number 02331405 (England and Wales)

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Astbury Mere Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Trustee Office, Astbury Mere Country Park, Sandy Lane, Congleton, Cheshire, CW12 4AW, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. Investments are included at market value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on reducing balance and not provided on land
Plant and equipment	10% on reducing balance
Fixtures and fittings	10% on reducing balance
Computers	10% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	4,053	4,389	8,442	4,798	17,340	22,138
Gift Aid	717	-	717	328	-	328
	<u>4,770</u>	<u>4,389</u>	<u>9,159</u>	<u>5,126</u>	<u>17,340</u>	<u>22,466</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Room Hire		
Sale of goods	4,844	4,368
Catering Concession		
Sale of goods	27,856	26,362
Car Parking		
Sale of goods	26,445	21,603
Rents Received		
Sale of goods	26,362	26,207
	<u>85,507</u>	<u>78,540</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	6,762	7,242
Interest receivable	639	613
	<u>7,401</u>	<u>7,855</u>

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading costs		
Other trading activities	-	273
Investment management	2,259	2,081
Total costs	2,259	2,354

7 Expenditure on charitable activities

	Total Costs 2024 £	Total Costs 2023 £
Direct costs		
Depreciation and impairment	6,237	5,507
Wages	15,966	12,849
Pensions	292	205
Rates and Water	1,712	710
Insurance	9,606	6,714
Light and heat	6,234	9,107
Telephone	537	433
Postage and stationery	79	151
Sundries	1,744	1,656
Repairs	16,535	15,174
Warden Costs	28,231	28,533
PSP Charges	1,967	1,274
	89,140	82,313
Share of support and governance costs (see note 8)		
Governance	5,597	5,380
	94,737	87,693
Analysis by fund		
Unrestricted funds	94,623	87,118
Restricted funds	114	575
	94,737	87,693

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs allocated to activities

	2024 £	2023 £
Bank Charges	1,250	1,011
Paypal Fees	101	186
Governance costs	4,246	4,183
	<u>5,597</u>	<u>5,380</u>
Analysed between:		
Total Costs	<u>5,597</u>	<u>5,380</u>

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	6,237	5,507
Loss on disposal of tangible fixed assets	-	1,732
	<u></u>	<u></u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

Trustees' expenses

Trustee expenses paid in the year totalled £701.20 (2023 £NIL). Repairs £250.39 to one trustee (2023 £NIL), general expenses £418.26 to one trustee (2023 £NIL) and PPS £32.55 to two trustees (2023 £NIL).

11 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
1	1
<u></u>	<u></u>

There were no employees whose annual remuneration was more than £60,000.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	13,531	9,220
Sale of investments	3,295	(26)
	<u>16,826</u>	<u>9,194</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 January 2024	210,675	27,085	24,854	4,673	267,287
Additions	-	-	10,945	-	10,945
	<u>210,675</u>	<u>27,085</u>	<u>35,799</u>	<u>4,673</u>	<u>278,232</u>
At 31 December 2024					
Depreciation and impairment					
At 1 January 2024	21,466	18,174	6,353	3,503	49,496
Depreciation charged in the year	2,284	891	2,945	117	6,237
	<u>23,750</u>	<u>19,065</u>	<u>9,298</u>	<u>3,620</u>	<u>55,733</u>
At 31 December 2024					
Carrying amount					
At 31 December 2024	<u>186,925</u>	<u>8,020</u>	<u>26,501</u>	<u>1,053</u>	<u>222,499</u>
At 31 December 2023	<u>189,209</u>	<u>8,911</u>	<u>18,501</u>	<u>1,170</u>	<u>217,791</u>

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	222,879
Additions	61,029
Valuation changes	13,531
Realised loss	3,295
Disposals	(66,651)
At 31 December 2024	234,083
Carrying amount	
At 31 December 2024	234,083
At 31 December 2023	222,879

16 Stocks

	2024 £	2023 £
Finished goods and goods for resale	7	7

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	1,921	1,822
Other debtors	137	310
Prepayments and accrued income	6,769	8,036
	8,827	10,168

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,343	547
Trade creditors	480	4,642
Other creditors	37	37
Accruals and deferred income	8,436	9,313
	11,296	14,539

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Mrs D Dillion	480	-	-	-	480
Medium Term Reserve	10,000	-	-	-	10,000
Defibrillator Replacement	325	-	-	-	325
Dogbath	60	-	-	-	60
Toilet Refurbishment Phase 3	198	3,864	-	(4,062)	-
Biodiversity Project	10,000	-	(114)	-	9,886
R Minshull Footpath Project	-	25	-	-	25
Mayor's Charity Tree Planting Project	-	500	-	-	500
	<u>21,063</u>	<u>4,389</u>	<u>(114)</u>	<u>(4,062)</u>	<u>21,276</u>

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Mrs D Dillion	480	-	-	-	480
Medium Term Reserve	10,000	-	-	-	10,000
Defibrillator Replacement	325	-	-	-	325
Dogbath	60	-	-	-	60
Toilet Refurbishment Phase 1	422	6,152	-	(6,574)	-
Toilet Refurbishment Phase 2	-	415	-	(415)	-
Toilet Refurbishment Phase 3	-	198	-	-	198
Biodiveristy Project	-	10,000	-	-	10,000
Educational Signs Plant Stand	-	575	(575)	-	-
	<u>11,287</u>	<u>17,340</u>	<u>(575)</u>	<u>(6,989)</u>	<u>21,063</u>

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	<u>469,128</u>	<u>97,678</u>	<u>(96,882)</u>	<u>4,062</u>	<u>16,826</u>	<u>490,812</u>

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Unrestricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General funds	450,896	91,521	(89,472)	6,989	9,194	469,128
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	222,499	-	222,499
Investments	234,083	-	234,083
Current assets/(liabilities)	34,230	21,276	55,506
	<u>490,812</u>	<u>21,276</u>	<u>512,088</u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	217,791	-	217,791
Investments	222,879	-	222,879
Current assets/(liabilities)	28,458	21,063	49,521
	<u>469,128</u>	<u>21,063</u>	<u>490,191</u>
	<u> </u>	<u> </u>	<u> </u>

22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Charity registration number 1007740 (England and Wales)

Company registration number 02331405

ASTBURY MERE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

ASTBURY MERE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Dean G F Cresswell L I Mort R B Mort Mr P Speed Mrs Caroline Whiting Mr P Howell Mr G Wolfenden Mrs M A F Gartside Mr G R Edwards Mr D T Brown Mr M Edwardson Ms Clare Hudson	(Appointed 16 January 2024) (Appointed 16 July 2024) (Appointed 28 April 2025)
Secretary	Mrs S Dean	
Charity number (England and Wales)	1007740	
Company number	02331405	
Principal address	Trustee Office Astbury Mere Country Park Sandy Lane Congleton Cheshire England CW12 4AW	
Registered office	Trustee Office Astbury Mere Country Park Sandy Lane Congleton Cheshire England CW12 4AW	
Independent examiner	Amanda Grint, FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire England CW12 1ET	

ASTBURY MERE TRUST

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ASTBURY MERE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's articles of association, the Companies Act 2006 and "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

The main purpose of the charity is to manage and maintain the country park at Astbury Mere, Congleton. To provide for the benefit of the inhabitants of Congleton and district a managed and maintained country park at Astbury Mere in perpetuity for recreation or other leisure time occupation with the object of improving life for the said inhabitants.

Significant activities

The trustees confirm that the main activities undertaken during the reporting period have been in accordance with the Charity Commission's guidance on public benefit.

The main activities undertaken by the trust were land management operations to maintain and improve the Country Park for the benefit and enjoyment of the public. The activities were arranged through our Ranger Service and most involved volunteer work either in full or in part.

The key activities for 2024 were:

Ongoing maintenance operations, along with repairs to paths, seats, fencing and signage kept the park looking in prime condition. Annual tasks were completed through the year including the cutting back of vegetation adjacent to paths throughout the site, around the Wildlife Area pond and in the Community Orchard. The various meadows throughout the park had their seasonal cuts, with bramble and self-sown saplings removed from the meadows on the east bank of the park.

Volunteer clients from the Rossendale Trust spent a number of days trimming some of the park's shrub beds. We also welcomed several individual volunteers, work experience students and young people undertaking restorative justice work in the community. In total the equivalent of 56 additional 'person days' (excluding work undertaken by volunteer trustees) were committed to the site over the course of the year.

Work continued on the thinning of the woodland at the southern end of the park. A full site tree safety audit was undertaken and work commenced on the production of a new 10 year woodland management plan for the site.

Volunteers

We do not have any permanent or semi-permanent volunteers.

Volunteers are sought for particular jobs or projects as needed. Our primary source is from those who have volunteered in the past; volunteers come from many sources including individuals, organised groups such as the The Rossendale Trust and businesses looking for activities to support their social responsibility programmes.

Achievements and performance

Significant activities and achievements against objectives

The park remained as popular as ever through the year, with an estimated 480,000 visitors now enjoying the facilities.

Regular groups from Congleton U3A and Congleton Writers Forum continued to utilise the Community Room and the weekly Congleton Park Run remained well frequented, as in previous years.

We hosted a couple of sponsored charitable walks, mini first aid classes and birdwatching events. Local Beaver groups came pond dipping and groups of students from Peak Pursuits continued to make use of the park for a range of educational activities.

The park's bird boxes had their annual checks as usual. This year it was found that 97% of the boxes had been occupied, an indication the overall health of the woodland environment.

ASTBURY MERE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

While the income derived from the Trust's investments only represents 7% of the total income it is necessary to ensure that the reserves are kept as safe as possible whilst generating the best level of return. The investment objective is to generate a return bettering inflation over the long term, after expenses. This should allow the Trust to at least maintain the value of the investment, whilst the income from that investment is used to contribute to the running cost of managing and maintaining the park.

All investments should produce a return in line with the Trust's stated investment objectives agreed by the Trustees and where practical ensuring that those funds are invested ethically.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

02331405 (England and Wales)

Registered Charity number

1007740

Registered office

Trustee Office
Astbury Mere Country Park
Sandy Lane,
Congleton
Cheshire
CW12 4AW

Company Secretary

Mrs S Dean

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs S Dean

G F Cresswell

L I Mort

R B Mort

Cllr S M Akers Smith

(Resigned 10 May 2024)

Mr P Speed

Mrs Caroline Whiting

Mr P Howell

Mr G Wolfenden

Mrs M A F Gartside

Mr G R Edwards

Mr D T Brown

(Appointed 16 January 2024)

Mr M Edwardson

(Appointed 16 July 2024)

Ms Clare Hudson

(Appointed 28 April 2025)

Recruitment and appointment of trustees

Trustees can be appointed at any meeting of the trustees. Anyone wishing to become a trustee has to submit an application to the trustees. At the AGM one third of the trustees, being the longest serving members, retire and can stand for re-election, so that trustees are effectively voted in for 3 years. Trustees are voted in by a majority vote.

ASTBURY MERE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2024***

The trustees' report was approved by the Board of Trustees.

Mrs M A F Gartside
Trustee

25 June 2025

ASTBURY MERE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASTBURY MERE TRUST

I report to the trustees on my examination of the financial statements of Astbury Mere Trust (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Amanda Grint, FCCA
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET
England
25 June 2025

ASTBURY MERE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	4,770	4,389	9,159	5,126	17,340	22,466
Charitable activities	4	85,507	-	85,507	78,540	-	78,540
Investments	5	7,401	-	7,401	7,855	-	7,855
Total income		<u>97,678</u>	<u>4,389</u>	<u>102,067</u>	<u>91,521</u>	<u>17,340</u>	<u>108,861</u>
Expenditure on:							
Raising funds	6	2,259	-	2,259	2,354	-	2,354
Charitable activities	7	94,623	114	94,737	87,118	575	87,693
Total expenditure		<u>96,882</u>	<u>114</u>	<u>96,996</u>	<u>89,472</u>	<u>575</u>	<u>90,047</u>
Net gains/(losses) on investments	12	<u>16,826</u>	<u>-</u>	<u>16,826</u>	<u>9,194</u>	<u>-</u>	<u>9,194</u>
Net income		17,622	4,275	21,897	11,243	16,765	28,008
Transfers between funds		<u>4,062</u>	<u>(4,062)</u>	<u>-</u>	<u>6,989</u>	<u>(6,989)</u>	<u>-</u>
Net movement in funds	9	21,684	213	21,897	18,232	9,776	28,008
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>469,128</u>	<u>21,063</u>	<u>490,191</u>	<u>450,896</u>	<u>11,287</u>	<u>462,183</u>
Fund balances at 31 December 2024		<u>490,812</u>	<u>21,276</u>	<u>512,088</u>	<u>469,128</u>	<u>21,063</u>	<u>490,191</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ASTBURY MERE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		222,499		217,791
Investments	15		234,083		222,879
			<u>456,582</u>		<u>440,670</u>
Current assets					
Stocks	16		7		7
Debtors	17		8,827		10,168
Cash at bank and in hand			57,968		53,885
			<u>66,802</u>		<u>64,060</u>
Creditors: amounts falling due within one year	18		(11,296)		(14,539)
			<u>66,802</u>		<u>64,060</u>
Net current assets			55,506		49,521
Total assets less current liabilities			<u>512,088</u>		<u>490,191</u>
Net assets			<u>512,088</u>		<u>490,191</u>
			<u><u>512,088</u></u>		<u><u>490,191</u></u>
The funds of the Charity					
Restricted income funds	19		21,276		21,063
Unrestricted funds			490,812		469,128
			<u>512,088</u>		<u>490,191</u>
			<u><u>512,088</u></u>		<u><u>490,191</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 25 June 2025

Mrs M A F Gartside
Trustee

Company registration number 02331405 (England and Wales)

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Astbury Mere Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Trustee Office, Astbury Mere Country Park, Sandy Lane, Congleton, Cheshire, CW12 4AW, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. Investments are included at market value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on reducing balance and not provided on land
Plant and equipment	10% on reducing balance
Fixtures and fittings	10% on reducing balance
Computers	10% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	4,053	4,389	8,442	4,798	17,340	22,138
Gift Aid	717	-	717	328	-	328
	<u>4,770</u>	<u>4,389</u>	<u>9,159</u>	<u>5,126</u>	<u>17,340</u>	<u>22,466</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Room Hire		
Sale of goods	4,844	4,368
Catering Concession		
Sale of goods	27,856	26,362
Car Parking		
Sale of goods	26,445	21,603
Rents Received		
Sale of goods	26,362	26,207
	<u>85,507</u>	<u>78,540</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	6,762	7,242
Interest receivable	639	613
	<u>7,401</u>	<u>7,855</u>

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading costs		
Other trading activities	-	273
Investment management	2,259	2,081
Total costs	2,259	2,354

7 Expenditure on charitable activities

	Total Costs 2024 £	Total Costs 2023 £
Direct costs		
Depreciation and impairment	6,237	5,507
Wages	15,966	12,849
Pensions	292	205
Rates and Water	1,712	710
Insurance	9,606	6,714
Light and heat	6,234	9,107
Telephone	537	433
Postage and stationery	79	151
Sundries	1,744	1,656
Repairs	16,535	15,174
Warden Costs	28,231	28,533
PSP Charges	1,967	1,274
	89,140	82,313
Share of support and governance costs (see note 8)		
Governance	5,597	5,380
	94,737	87,693
Analysis by fund		
Unrestricted funds	94,623	87,118
Restricted funds	114	575
	94,737	87,693

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs allocated to activities

	2024 £	2023 £
Bank Charges	1,250	1,011
Paypal Fees	101	186
Governance costs	4,246	4,183
	<u>5,597</u>	<u>5,380</u>
Analysed between:		
Total Costs	<u>5,597</u>	<u>5,380</u>

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	6,237	5,507
Loss on disposal of tangible fixed assets	-	1,732
	<u></u>	<u></u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

Trustees' expenses

Trustee expenses paid in the year totalled £701.20 (2023 £NIL). Repairs £250.39 to one trustee (2023 £NIL), general expenses £418.26 to one trustee (2023 £NIL) and PPS £32.55 to two trustees (2023 £NIL).

11 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
1	1
<u></u>	<u></u>

There were no employees whose annual remuneration was more than £60,000.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	13,531	9,220
Sale of investments	3,295	(26)
	<u>16,826</u>	<u>9,194</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 January 2024	210,675	27,085	24,854	4,673	267,287
Additions	-	-	10,945	-	10,945
	<u>210,675</u>	<u>27,085</u>	<u>35,799</u>	<u>4,673</u>	<u>278,232</u>
At 31 December 2024					
Depreciation and impairment					
At 1 January 2024	21,466	18,174	6,353	3,503	49,496
Depreciation charged in the year	2,284	891	2,945	117	6,237
	<u>23,750</u>	<u>19,065</u>	<u>9,298</u>	<u>3,620</u>	<u>55,733</u>
At 31 December 2024					
Carrying amount					
At 31 December 2024	<u>186,925</u>	<u>8,020</u>	<u>26,501</u>	<u>1,053</u>	<u>222,499</u>
At 31 December 2023	<u>189,209</u>	<u>8,911</u>	<u>18,501</u>	<u>1,170</u>	<u>217,791</u>

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	222,879
Additions	61,029
Valuation changes	13,531
Realised loss	3,295
Disposals	(66,651)
At 31 December 2024	234,083
Carrying amount	
At 31 December 2024	234,083
At 31 December 2023	222,879

16 Stocks

	2024 £	2023 £
Finished goods and goods for resale	7	7

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	1,921	1,822
Other debtors	137	310
Prepayments and accrued income	6,769	8,036
	8,827	10,168

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,343	547
Trade creditors	480	4,642
Other creditors	37	37
Accruals and deferred income	8,436	9,313
	11,296	14,539

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Mrs D Dillion	480	-	-	-	480
Medium Term Reserve	10,000	-	-	-	10,000
Defibrillator Replacement	325	-	-	-	325
Dogbath	60	-	-	-	60
Toilet Refurbishment Phase 3	198	3,864	-	(4,062)	-
Biodiversity Project	10,000	-	(114)	-	9,886
R Minshull Footpath Project	-	25	-	-	25
Mayor's Charity Tree Planting Project	-	500	-	-	500
	<u>21,063</u>	<u>4,389</u>	<u>(114)</u>	<u>(4,062)</u>	<u>21,276</u>

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Mrs D Dillion	480	-	-	-	480
Medium Term Reserve	10,000	-	-	-	10,000
Defibrillator Replacement	325	-	-	-	325
Dogbath	60	-	-	-	60
Toilet Refurbishment Phase 1	422	6,152	-	(6,574)	-
Toilet Refurbishment Phase 2	-	415	-	(415)	-
Toilet Refurbishment Phase 3	-	198	-	-	198
Biodiveristy Project	-	10,000	-	-	10,000
Educational Signs Plant Stand	-	575	(575)	-	-
	<u>11,287</u>	<u>17,340</u>	<u>(575)</u>	<u>(6,989)</u>	<u>21,063</u>

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	<u>469,128</u>	<u>97,678</u>	<u>(96,882)</u>	<u>4,062</u>	<u>16,826</u>	<u>490,812</u>

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Unrestricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General funds	450,896	91,521	(89,472)	6,989	9,194	469,128
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	222,499	-	222,499
Investments	234,083	-	234,083
Current assets/(liabilities)	34,230	21,276	55,506
	<u>490,812</u>	<u>21,276</u>	<u>512,088</u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	217,791	-	217,791
Investments	222,879	-	222,879
Current assets/(liabilities)	28,458	21,063	49,521
	<u>469,128</u>	<u>21,063</u>	<u>490,191</u>
	<u> </u>	<u> </u>	<u> </u>

22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

ASTBURY MERE TRUST

England & Wales - Charity number 1007740

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	01	2023		31	12	2023

Section A Reference and administration details

Charity name ASTBURY MERE TRUST

Other names charity is known by None

Registered charity number (if any) 1007740

Charity's principal address Astbury Mere Country Park

Sandy Lane,

Congleton, Cheshire

Postcode

CW12 4AW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Alison Cresswell	Chair	Retired 10.10.23	
2	Sarah Dean	Secretary		
3	Lorraine Mort	Treasurer		
4	Caroline Whiting			
5	Gavin Wolfenden			
6	John Whitehead		Retired 12.07.23	
7	Gillian Taylor		Appt 20.07.23- retired 10.09.23	
8	Richard Mort			
9	Margaret Gartside	Chair appt 10.10.23		
10	Peter Speed			
11	Graham Cresswell			
12	Suzie Akers Smith			
13	Philip Howell			
14	George Robert Edwards		Appt 20.07.23	
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Memorandum of Association
How the charity is constituted (eg. trust, association, company)	A company limited by guarantee and not having a share capital
Trustee selection methods (eg. appointed by, elected by)	Voting of current Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To provide for the benefit of the inhabitants of Congleton and district a managed and maintained country park at Astbury Mere in perpetuity for recreation or other leisure time occupation with the object of improving life for the said inhabitants.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The trustees confirm that the main activities undertaken during the reporting period have been in accordance with the Charity Commission's guidance on public benefit.

The main activities undertaken by the trust were land management operations to maintain and improve the Country Park for the benefit and enjoyment of the public. The activities were arranged through our Ranger Service and most involved volunteer work either in full or in part.

The key activities for 2023 were:

Ongoing maintenance operations, along with repairs to paths, seats, fencing and signage kept the park looking in prime condition. Annual tasks were completed through the year including the cutting back of vegetation adjacent to paths throughout the site, around the Wildlife Area pond and in the Community Orchard. The various meadows throughout the park had their seasonal cuts, with bramble and self-sown saplings removed from the meadows on the east bank of the park.

Work continued on the thinning of the woodland at the southern end of the park and the final safety works to ensure all the recommendations from the independent Tree and Woodland safety audit were completed.

Initial tree survey work was also undertaken in advance of the production of a new 10 year woodland management plan for the site, due next year.

Volunteer clients from the Rossendale Trust spent a number of days trimming some of the park's shrub beds. We also welcomed several individual volunteers, work experience students and young people undertaking restorative justice work in the community. In total the equivalent of 52 additional 'person days' (excluding work undertaken by volunteer trustees) were committed to the site over the course of the year.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We do not have any permanent or semi-permanent volunteers.

Volunteers are sought for particular jobs or projects as needed. Our primary source is from those who have volunteered in the past; volunteers come from many sources including individuals, organised groups such as The Rossendale Trust and businesses looking for activities to support their social responsibility programmes.

**Section D-
Achievements and
Performance**

**Summary of the main
achievements of the charity
during the year**

The Park remained as popular as ever throughout the year, with an estimated 400,00 visitors now enjoying the facilities – a significant increase on previous years.

Regular groups from Congleton U3A and Congleton Writers Forum continued to utilise the Community Room and the weekly Congleton Park Run remained well frequented, as previous years.

We hosted a couple of sponsored walks and two enjoyable birdwatching events. In addition, a new orienteering course was established in the park, overseen by Peak Pursuits. Educational visits were made to the park by local schools and scout groups.

A new flower planter was installed outside the Community Room – a feature centrepiece surrounded by five information boards about the park’s wildlife. New donated planters were also installed around the café, making an attractive addition to this setting.

Section E Financial review

Brief statement of the charity's policy on reserves

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

While the income derived from the Trust's investments only represents 8.6% of the total income it is necessary to ensure that the reserves are kept as safe as possible whilst generating the best level of return. The investment objective is to generate a return bettering inflation over the long term, after expenses. This should allow the Trust to at least maintain the value of the investment, whilst the income from that investment is used to contribute to the running cost of managing and maintaining the park.

All investments should produce a return in line with the Trust's stated investment objectives agreed by the Trustees and where practical ensuring that those funds are invested ethically.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s) Sarah Dean

Position (eg Secretary, Chair, etc)	Secretary	
Date	27.08.24	

Charity registration number 1007740

Company registration number 02331405 (England and Wales)

ASTBURY MERE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

ASTBURY MERE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Dean G F Cresswell L I Mort R B Mort Cllr S M Akers Smith Mr P Speed Mrs Caroline Whiting Mr P Howell Mr G Wolfenden Mrs M A F Gartside Mr G R Edwards	(Appointed 20 July 2023)
Secretary	Mrs S Dean	
Charity number	1007740	
Company number	02331405	
Principal address	Trustee Office Astbury Mere Country Park Sandy Lane Congleton Cheshire England CW12 4FP	
Registered office	Trustee Office Astbury Mere Country Park Sandy Lane Congleton Cheshire England CW12 4AW	
Independent examiner	Amanda Grint, FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire England CW12 1ET	

ASTBURY MERE TRUST

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Balance sheet	6
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ASTBURY MERE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's articles of association, the Companies Act 2006 and "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

The main purpose of the charity is to manage and maintain the country park at Astbury Mere, Congleton. To provide for the benefit of the inhabitants of Congleton and district a managed and maintained country park at Astbury Mere in perpetuity for recreation or other leisure time occupation with the object of improving life for the said inhabitants.

Significant activities

The trustees confirm that the main activities undertaken during the reporting period have been in accordance with the Charity Commission's guidance on public benefit.

The main activities undertaken by the trust were land management operations to maintain and improve the Country Park for the benefit and enjoyment of the public. The activities were arranged through our Ranger Service and most involved volunteer work either in full or in part.

The key activities for 2023 were:

Ongoing maintenance operations, along with repairs to paths, seats, fencing and signage kept the park looking in prime condition. Annual tasks were completed through the year including the cutting back of vegetation adjacent to paths throughout the site, around the Wildlife Area pond and in the Community Orchard. The various meadows throughout the park had their seasonal cuts, with bramble and self-sown saplings removed from the meadows on the east bank of the park.

Work continued on the thinning of the woodland at the southern end of the park and the final safety works to ensure all the recommendations from the independent Tree and Woodland safety audit were completed.

Initial tree survey work was also undertaken in advance of the production of a new 10 year woodland management plan for the site, due next year.

Volunteer clients from the Rossendale Trust spent a number of days trimming some of the park's shrub beds. We also welcomed several individual volunteers, work experience students and young people undertaking restorative justice work in the community. In total the equivalent of 52 additional 'person days' (excluding work undertaken by volunteer trustees) were committed to the site over the course of the year.

Volunteers

We do not have any permanent or semi-permanent volunteers.

Volunteers are sought for particular jobs or projects as needed. Our primary source is from those who have volunteered in the past; volunteers come from many sources including individuals, organised groups such as the The Rossendale Trust and businesses looking for activities to support their social responsibility programmes.

ASTBURY MERE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Significant activities and achievements against objectives

The park remained as popular as ever through the year, with an estimated 400,000 visitors now enjoying the facilities - a significant increase on previous years.

Regular groups from Congleton U3A and Congleton Writers Forum continued to utilise the Community Room and the weekly Congleton Park Run remained well frequented, as previous years.

We hosted a couple of sponsored walks and two enjoyable birdwatching events. In addition, a new orienteering course was established in the park, overseen by Peak Pursuits. Educational visits were made to the park by local schools and scout groups.

A new flower planter was installed outside the Community Room - a feature centrepiece surrounded by five information boards about the park's wildlife. New donated planters were also installed around the café, making an attractive addition to this setting.

Financial review

While the income derived from the Trust's investments only represents 8.6% of the total income it is necessary to ensure that the reserves are kept as safe as possible whilst generating the best level of return. The investment objective is to generate a return bettering inflation over the long term, after expenses. This should allow the Trust to at least maintain the value of the investment, whilst the income from that investment is used to contribute to the running cost of managing and maintaining the park.

All investments should produce a return in line with the Trust's stated investment objectives agreed by the Trustees and where practical ensuring that those funds are invested ethically.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

02331405 (England and Wales)

Registered Charity number

1007740

Registered office

Trustee Office
Astbury Mere Country Park
Sandy Lane,
Congleton
Cheshire
CW12 4FP

Company Secretary

Mrs S Dean

ASTBURY MERE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2023*

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs S Dean

A Cresswell

(Resigned 10 October 2023)

G F Cresswell

L I Mort

R B Mort

Cllr S M Akers Smith

Mr P Speed

Mrs Caroline Whiting

Mr P Howell

Mr G Wolfenden

Mrs M A F Gartside

Mr G R Edwards

(Appointed 20 July 2023)

G B Taylor

(Appointed 20 July 2023 and resigned 10 September 2023)

Mr J M Whitehead

(Resigned 12 January 2023)

Recruitment and appointment of trustees

Trustees can be appointed at any meeting of the trustees. Anyone wishing to become a trustee has to submit an application to the trustees. At the AGM one third of the trustees, being the longest serving members, retire and can stand for re-election, so that trustees are effectively voted in for 3 years. Trustees are voted in by a majority vote.

The trustees' report was approved by the Board of Trustees.

Mrs M A F Gartside

Trustee

17 September 2024

ASTBURY MERE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASTBURY MERE TRUST

I report to the trustees on my examination of the financial statements of Astbury Mere Trust (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Amanda Grint, FCCA

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET
England

Dated: 19 September 2024

ASTBURY MERE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	5,126	17,340	22,466	6,856	1,642	8,498
Charitable activities	4	78,540	-	78,540	70,852	-	70,852
Investments	5	7,855	-	7,855	6,412	-	6,412
Total income		<u>91,521</u>	<u>17,340</u>	<u>108,861</u>	<u>84,120</u>	<u>1,642</u>	<u>85,762</u>
Expenditure on:							
Raising funds	6	2,354	-	2,354	2,320	-	2,320
Charitable activities	7	87,118	575	87,693	84,306	835	85,141
Total expenditure		<u>89,472</u>	<u>575</u>	<u>90,047</u>	<u>86,626</u>	<u>835</u>	<u>87,461</u>
Net gains/(losses) on investments	12	<u>9,194</u>	<u>-</u>	<u>9,194</u>	<u>(26,884)</u>	<u>-</u>	<u>(26,884)</u>
Net income/(expenditure)		11,243	16,765	28,008	(29,390)	807	(28,583)
Transfers between funds		<u>6,989</u>	<u>(6,989)</u>	<u>-</u>	<u>3,157</u>	<u>(3,157)</u>	<u>-</u>
Net movement in funds	9	18,232	9,776	28,008	(26,233)	(2,350)	(28,583)
Reconciliation of funds:							
Fund balances at 1 January 2023		<u>450,896</u>	<u>11,287</u>	<u>462,183</u>	<u>477,129</u>	<u>13,637</u>	<u>490,766</u>
Fund balances at 31 December 2023		<u>469,128</u>	<u>21,063</u>	<u>490,191</u>	<u>450,896</u>	<u>11,287</u>	<u>462,183</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ASTBURY MERE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		217,791		205,563
Investments	15		222,879		212,235
			<u>440,670</u>		<u>417,798</u>
Current assets					
Stocks	16		7		280
Debtors	17		10,168		7,348
Cash at bank and in hand			53,885		50,881
			<u>64,060</u>		<u>58,509</u>
Creditors: amounts falling due within one year	18		(14,539)		(14,124)
			<u>49,521</u>		<u>44,385</u>
Net current assets			<u>49,521</u>		<u>44,385</u>
Total assets less current liabilities			<u>490,191</u>		<u>462,183</u>
Net assets			<u>490,191</u>		<u>462,183</u>
			<u><u>490,191</u></u>		<u><u>462,183</u></u>
The funds of the Charity					
Restricted income funds	19		21,063		11,287
Unrestricted funds			469,128		450,896
			<u>490,191</u>		<u>462,183</u>
			<u><u>490,191</u></u>		<u><u>462,183</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 17 September 2024

Mrs M A F Gartside
Trustee

Company registration number 02331405 (England and Wales)

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Astbury Mere Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Trustee Office, Astbury Mere Country Park, Sandy Lane, Congleton, Cheshire, CW12 4AW, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. Investments are included at market value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on reducing balance and not provided on land
Plant and equipment	10% on reducing balance
Fixtures and fittings	10% on reducing balance
Computers	10% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	4,798	17,340	22,138	6,647	1,642	8,289
Gift Aid	328	-	328	209	-	209
	<u>5,126</u>	<u>17,340</u>	<u>22,466</u>	<u>6,856</u>	<u>1,642</u>	<u>8,498</u>

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Room Hire		
Income from charitable activities	4,368	4,467
Catering Concession		
Income from charitable activities	26,362	19,204
Car Parking		
Income from charitable activities	21,603	21,159
Rents Received		
Income from charitable activities	26,207	26,022
	<u>78,540</u>	<u>70,852</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Listed Investment Income	7,242	6,330
Interest receivable	613	82
	<u>7,855</u>	<u>6,412</u>

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trading costs		
Stock Movement	273	120
Investment management	2,081	2,200
Total costs	2,354	2,320

7 Expenditure on charitable activities

	Total Costs 2023 £	Total Costs 2022 £
Direct costs		
Depreciation and impairment	5,507	5,669
Wages	12,849	11,958
Pensions	205	172
Rates and Water	710	1,113
Insurance	6,714	6,002
Light and heat	9,107	4,167
Telephone	433	299
Postage and stationery	151	251
Sundries	1,656	1,628
Repairs	15,174	16,007
Warden Costs	28,533	27,519
Footpath Project Costs	-	5,846
PSP Charges	1,274	542
	82,313	81,173
Share of support and governance costs (see note 8)		
Governance	5,380	3,968
	87,693	85,141
Analysis by fund		
Unrestricted funds	87,118	84,306
Restricted funds	575	835
	87,693	85,141

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Support costs allocated to activities

	2023 £	2022 £
Bank Charges	1,011	820
Paypal Fees	186	142
Governance costs	4,183	3,006
	<u>5,380</u>	<u>3,968</u>
Analysed between:		
Total Costs	<u>5,380</u>	<u>3,968</u>

9 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	5,507	3,937
Loss on disposal of tangible fixed assets	-	1,732
	<u></u>	<u></u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

Trustees' expenses

Trustee expenses paid in the year totalled £NIL (£46 2022). Repairs (2022 £4 to one trustee), general expenses (2022 £42 to one trustee).

11 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
1	1
<u></u>	<u></u>

There were no employees whose annual remuneration was more than £60,000.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Gains and losses on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gains/(losses) arising on:		
Revaluation of investments	9,220	(24,778)
Sale of investments	(26)	(2,106)
	<u>9,194</u>	<u>(26,884)</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 January 2023	210,675	27,085	7,119	4,673	249,552
Additions	-	-	17,735	-	17,735
	<u>210,675</u>	<u>27,085</u>	<u>24,854</u>	<u>4,673</u>	<u>267,287</u>
At 31 December 2023					
Depreciation and impairment					
At 1 January 2023	19,135	17,184	4,297	3,373	43,989
Depreciation charged in the year	2,331	990	2,056	130	5,507
	<u>21,466</u>	<u>18,174</u>	<u>6,353</u>	<u>3,503</u>	<u>49,496</u>
At 31 December 2023					
Carrying amount					
At 31 December 2023	<u>189,209</u>	<u>8,911</u>	<u>18,501</u>	<u>1,170</u>	<u>217,791</u>
At 31 December 2022	<u>191,540</u>	<u>9,901</u>	<u>2,822</u>	<u>1,300</u>	<u>205,563</u>

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2023	212,235
Additions	53,847
Valuation changes	9,220
Realised loss	(26)
Disposals	(52,397)
At 31 December 2023	222,879
Carrying amount	
At 31 December 2023	222,879
At 31 December 2022	212,235

16 Stocks

	2023 £	2022 £
Finished goods and goods for resale	7	280

17 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	1,822	105
Other debtors	310	211
Prepayments and accrued income	8,036	7,032
	10,168	7,348

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	547	334
Trade creditors	4,642	3,905
Other creditors	37	100
Accruals and deferred income	9,313	9,785
	14,539	14,124

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Mrs D Dillion	480	-	-	-	480
Medium Term Reserve	10,000	-	-	-	10,000
Defibrillator Replacement	325	-	-	-	325
Dogbath	60	-	-	-	60
Toilet Refurbishment Phase 1	422	6,152	-	(6,574)	-
Toilet Refurbishment Phase 2	-	415	-	(415)	-
Toilet Refurbishment Phase 3	-	198	-	-	198
Biodiveristy Project	-	10,000	-	-	10,000
Educational Signs Plant Stand	-	575	(575)	-	-
	<u>11,287</u>	<u>17,340</u>	<u>(575)</u>	<u>(6,989)</u>	<u>21,063</u>

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Mrs D Dillion	480	-	-	-	480
Medium Term Reserve	10,000	-	-	-	10,000
Co-op Community Fund	1,857	-	-	(1,857)	-
Footpath Resurfacing	1,300	-	-	(1,300)	-
Defibrillator Replacement	-	1,160	(835)	-	325
Dogbath	-	60	-	-	60
Toilet Refurbishment	-	422	-	-	422
	<u>13,637</u>	<u>1,642</u>	<u>(835)</u>	<u>(3,157)</u>	<u>11,287</u>

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General funds	<u>450,896</u>	<u>91,521</u>	<u>(89,472)</u>	<u>6,989</u>	<u>9,194</u>	<u>469,128</u>

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Unrestricted funds

(Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
General funds	477,129	84,120	(86,626)	3,157	(26,884)	450,896
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

21 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	217,791	-	217,791
Investments	222,879	-	222,879
Current assets/(liabilities)	28,458	21,063	49,521
	<u>469,128</u>	<u>21,063</u>	<u>490,191</u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	205,563	-	205,563
Investments	212,235	-	212,235
Current assets/(liabilities)	33,098	11,287	44,385
	<u>450,896</u>	<u>11,287</u>	<u>462,183</u>
	<u> </u>	<u> </u>	<u> </u>

22 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Charity registration number 1007740

Company registration number 02331405 (England and Wales)

ASTBURY MERE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

ASTBURY MERE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Dean G F Cresswell L I Mort R B Mort Cllr S M Akers Smith Mr P Speed Mrs Caroline Whiting Mr P Howell Mr G Wolfenden Mrs M A F Gartside Mr G R Edwards	(Appointed 20 July 2023)
Secretary	Mrs S Dean	
Charity number	1007740	
Company number	02331405	
Principal address	Trustee Office Astbury Mere Country Park Sandy Lane Congleton Cheshire England CW12 4FP	
Registered office	Trustee Office Astbury Mere Country Park Sandy Lane Congleton Cheshire England CW12 4AW	
Independent examiner	Amanda Grint, FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire England CW12 1ET	

ASTBURY MERE TRUST

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ASTBURY MERE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's articles of association, the Companies Act 2006 and "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

The main purpose of the charity is to manage and maintain the country park at Astbury Mere, Congleton. To provide for the benefit of the inhabitants of Congleton and district a managed and maintained country park at Astbury Mere in perpetuity for recreation or other leisure time occupation with the object of improving life for the said inhabitants.

Significant activities

The trustees confirm that the main activities undertaken during the reporting period have been in accordance with the Charity Commission's guidance on public benefit.

The main activities undertaken by the trust were land management operations to maintain and improve the Country Park for the benefit and enjoyment of the public. The activities were arranged through our Ranger Service and most involved volunteer work either in full or in part.

The key activities for 2023 were:

Ongoing maintenance operations, along with repairs to paths, seats, fencing and signage kept the park looking in prime condition. Annual tasks were completed through the year including the cutting back of vegetation adjacent to paths throughout the site, around the Wildlife Area pond and in the Community Orchard. The various meadows throughout the park had their seasonal cuts, with bramble and self-sown saplings removed from the meadows on the east bank of the park.

Work continued on the thinning of the woodland at the southern end of the park and the final safety works to ensure all the recommendations from the independent Tree and Woodland safety audit were completed.

Initial tree survey work was also undertaken in advance of the production of a new 10 year woodland management plan for the site, due next year.

Volunteer clients from the Rossendale Trust spent a number of days trimming some of the park's shrub beds. We also welcomed several individual volunteers, work experience students and young people undertaking restorative justice work in the community. In total the equivalent of 52 additional 'person days' (excluding work undertaken by volunteer trustees) were committed to the site over the course of the year.

Volunteers

We do not have any permanent or semi-permanent volunteers.

Volunteers are sought for particular jobs or projects as needed. Our primary source is from those who have volunteered in the past; volunteers come from many sources including individuals, organised groups such as the The Rossendale Trust and businesses looking for activities to support their social responsibility programmes.

ASTBURY MERE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Significant activities and achievements against objectives

The park remained as popular as ever through the year, with an estimated 400,000 visitors now enjoying the facilities - a significant increase on previous years.

Regular groups from Congleton U3A and Congleton Writers Forum continued to utilise the Community Room and the weekly Congleton Park Run remained well frequented, as previous years.

We hosted a couple of sponsored walks and two enjoyable birdwatching events. In addition, a new orienteering course was established in the park, overseen by Peak Pursuits. Educational visits were made to the park by local schools and scout groups.

A new flower planter was installed outside the Community Room - a feature centrepiece surrounded by five information boards about the park's wildlife. New donated planters were also installed around the café, making an attractive addition to this setting.

Financial review

While the income derived from the Trust's investments only represents 8.6% of the total income it is necessary to ensure that the reserves are kept as safe as possible whilst generating the best level of return. The investment objective is to generate a return bettering inflation over the long term, after expenses. This should allow the Trust to at least maintain the value of the investment, whilst the income from that investment is used to contribute to the running cost of managing and maintaining the park.

All investments should produce a return in line with the Trust's stated investment objectives agreed by the Trustees and where practical ensuring that those funds are invested ethically.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

02331405 (England and Wales)

Registered Charity number

1007740

Registered office

Trustee Office
Astbury Mere Country Park
Sandy Lane,
Congleton
Cheshire
CW12 4FP

Company Secretary

Mrs S Dean

ASTBURY MERE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2023*

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs S Dean

A Cresswell

(Resigned 10 October 2023)

G F Cresswell

L I Mort

R B Mort

Cllr S M Akers Smith

Mr P Speed

Mrs Caroline Whiting

Mr P Howell

Mr G Wolfenden

Mrs M A F Gartside

Mr G R Edwards

(Appointed 20 July 2023)

G B Taylor

(Appointed 20 July 2023 and resigned 10 September 2023)

Mr J M Whitehead

(Resigned 12 January 2023)

Recruitment and appointment of trustees

Trustees can be appointed at any meeting of the trustees. Anyone wishing to become a trustee has to submit an application to the trustees. At the AGM one third of the trustees, being the longest serving members, retire and can stand for re-election, so that trustees are effectively voted in for 3 years. Trustees are voted in by a majority vote.

The trustees' report was approved by the Board of Trustees.

Mrs M A F Gartside

Trustee

17 September 2024

ASTBURY MERE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASTBURY MERE TRUST

I report to the trustees on my examination of the financial statements of Astbury Mere Trust (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Amanda Grint, FCCA

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET
England

Dated: 19 September 2024

ASTBURY MERE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	5,126	17,340	22,466	6,856	1,642	8,498
Charitable activities	4	78,540	-	78,540	70,852	-	70,852
Investments	5	7,855	-	7,855	6,412	-	6,412
Total income		<u>91,521</u>	<u>17,340</u>	<u>108,861</u>	<u>84,120</u>	<u>1,642</u>	<u>85,762</u>
Expenditure on:							
Raising funds	6	2,354	-	2,354	2,320	-	2,320
Charitable activities	7	87,118	575	87,693	84,306	835	85,141
Total expenditure		<u>89,472</u>	<u>575</u>	<u>90,047</u>	<u>86,626</u>	<u>835</u>	<u>87,461</u>
Net gains/(losses) on investments	12	<u>9,194</u>	<u>-</u>	<u>9,194</u>	<u>(26,884)</u>	<u>-</u>	<u>(26,884)</u>
Net income/(expenditure)		11,243	16,765	28,008	(29,390)	807	(28,583)
Transfers between funds		<u>6,989</u>	<u>(6,989)</u>	<u>-</u>	<u>3,157</u>	<u>(3,157)</u>	<u>-</u>
Net movement in funds	9	18,232	9,776	28,008	(26,233)	(2,350)	(28,583)
Reconciliation of funds:							
Fund balances at 1 January 2023		<u>450,896</u>	<u>11,287</u>	<u>462,183</u>	<u>477,129</u>	<u>13,637</u>	<u>490,766</u>
Fund balances at 31 December 2023		<u>469,128</u>	<u>21,063</u>	<u>490,191</u>	<u>450,896</u>	<u>11,287</u>	<u>462,183</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ASTBURY MERE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		217,791		205,563
Investments	15		222,879		212,235
			<u>440,670</u>		<u>417,798</u>
Current assets					
Stocks	16	7		280	
Debtors	17	10,168		7,348	
Cash at bank and in hand		53,885		50,881	
		<u>64,060</u>		<u>58,509</u>	
Creditors: amounts falling due within one year	18	(14,539)		(14,124)	
		<u></u>		<u></u>	
Net current assets			49,521		44,385
			<u></u>		<u></u>
Total assets less current liabilities			490,191		462,183
			<u></u>		<u></u>
Net assets			490,191		462,183
			<u><u></u></u>		<u><u></u></u>
The funds of the Charity					
Restricted income funds	19		21,063		11,287
Unrestricted funds			469,128		450,896
			<u>490,191</u>		<u>462,183</u>
			<u><u></u></u>		<u><u></u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 17 September 2024

Mrs M A F Gartside
Trustee

Company registration number 02331405 (England and Wales)

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Astbury Mere Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Trustee Office, Astbury Mere Country Park, Sandy Lane, Congleton, Cheshire, CW12 4AW, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. Investments are included at market value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on reducing balance and not provided on land
Plant and equipment	10% on reducing balance
Fixtures and fittings	10% on reducing balance
Computers	10% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	4,798	17,340	22,138	6,647	1,642	8,289
Gift Aid	328	-	328	209	-	209
	<u>5,126</u>	<u>17,340</u>	<u>22,466</u>	<u>6,856</u>	<u>1,642</u>	<u>8,498</u>

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Room Hire		
Income from charitable activities	4,368	4,467
Catering Concession		
Income from charitable activities	26,362	19,204
Car Parking		
Income from charitable activities	21,603	21,159
Rents Received		
Income from charitable activities	26,207	26,022
	<u>78,540</u>	<u>70,852</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Listed Investment Income	7,242	6,330
Interest receivable	613	82
	<u>7,855</u>	<u>6,412</u>

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trading costs		
Stock Movement	273	120
Investment management	2,081	2,200
Total costs	2,354	2,320

7 Expenditure on charitable activities

	Total Costs 2023 £	Total Costs 2022 £
Direct costs		
Depreciation and impairment	5,507	5,669
Wages	12,849	11,958
Pensions	205	172
Rates and Water	710	1,113
Insurance	6,714	6,002
Light and heat	9,107	4,167
Telephone	433	299
Postage and stationery	151	251
Sundries	1,656	1,628
Repairs	15,174	16,007
Warden Costs	28,533	27,519
Footpath Project Costs	-	5,846
PSP Charges	1,274	542
	82,313	81,173
Share of support and governance costs (see note 8)		
Governance	5,380	3,968
	87,693	85,141
Analysis by fund		
Unrestricted funds	87,118	84,306
Restricted funds	575	835
	87,693	85,141

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Support costs allocated to activities

	2023 £	2022 £
Bank Charges	1,011	820
Paypal Fees	186	142
Governance costs	4,183	3,006
	<u>5,380</u>	<u>3,968</u>
Analysed between:		
Total Costs	<u>5,380</u>	<u>3,968</u>

9 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	5,507	3,937
Loss on disposal of tangible fixed assets	-	1,732
	<u></u>	<u></u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

Trustees' expenses

Trustee expenses paid in the year totalled £NIL (£46 2022). Repairs (2022 £4 to one trustee), general expenses (2022 £42 to one trustee).

11 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
1	1
<u></u>	<u></u>

There were no employees whose annual remuneration was more than £60,000.

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Gains and losses on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gains/(losses) arising on:		
Revaluation of investments	9,220	(24,778)
Sale of investments	(26)	(2,106)
	<u>9,194</u>	<u>(26,884)</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 January 2023	210,675	27,085	7,119	4,673	249,552
Additions	-	-	17,735	-	17,735
	<u>210,675</u>	<u>27,085</u>	<u>24,854</u>	<u>4,673</u>	<u>267,287</u>
At 31 December 2023					
Depreciation and impairment					
At 1 January 2023	19,135	17,184	4,297	3,373	43,989
Depreciation charged in the year	2,331	990	2,056	130	5,507
	<u>21,466</u>	<u>18,174</u>	<u>6,353</u>	<u>3,503</u>	<u>49,496</u>
At 31 December 2023					
Carrying amount					
At 31 December 2023	<u>189,209</u>	<u>8,911</u>	<u>18,501</u>	<u>1,170</u>	<u>217,791</u>
At 31 December 2022	<u>191,540</u>	<u>9,901</u>	<u>2,822</u>	<u>1,300</u>	<u>205,563</u>

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2023	212,235
Additions	53,847
Valuation changes	9,220
Realised loss	(26)
Disposals	(52,397)
At 31 December 2023	222,879
Carrying amount	
At 31 December 2023	222,879
At 31 December 2022	212,235

16 Stocks

	2023 £	2022 £
Finished goods and goods for resale	7	280

17 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	1,822	105
Other debtors	310	211
Prepayments and accrued income	8,036	7,032
	10,168	7,348

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	547	334
Trade creditors	4,642	3,905
Other creditors	37	100
Accruals and deferred income	9,313	9,785
	14,539	14,124

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Mrs D Dillion	480	-	-	-	480
Medium Term Reserve	10,000	-	-	-	10,000
Defibrillator Replacement	325	-	-	-	325
Dogbath	60	-	-	-	60
Toilet Refurbishment Phase 1	422	6,152	-	(6,574)	-
Toilet Refurbishment Phase 2	-	415	-	(415)	-
Toilet Refurbishment Phase 3	-	198	-	-	198
Biodiveristy Project	-	10,000	-	-	10,000
Educational Signs Plant Stand	-	575	(575)	-	-
	<u>11,287</u>	<u>17,340</u>	<u>(575)</u>	<u>(6,989)</u>	<u>21,063</u>

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Mrs D Dillion	480	-	-	-	480
Medium Term Reserve	10,000	-	-	-	10,000
Co-op Community Fund	1,857	-	-	(1,857)	-
Footpath Resurfacing	1,300	-	-	(1,300)	-
Defibrillator Replacement	-	1,160	(835)	-	325
Dogbath	-	60	-	-	60
Toilet Refurbishment	-	422	-	-	422
	<u>13,637</u>	<u>1,642</u>	<u>(835)</u>	<u>(3,157)</u>	<u>11,287</u>

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General funds	<u>450,896</u>	<u>91,521</u>	<u>(89,472)</u>	<u>6,989</u>	<u>9,194</u>	<u>469,128</u>

ASTBURY MERE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Unrestricted funds

(Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
General funds	477,129	84,120	(86,626)	3,157	(26,884)	450,896
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

21 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	217,791	-	217,791
Investments	222,879	-	222,879
Current assets/(liabilities)	28,458	21,063	49,521
	<u>469,128</u>	<u>21,063</u>	<u>490,191</u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	205,563	-	205,563
Investments	212,235	-	212,235
Current assets/(liabilities)	33,098	11,287	44,385
	<u>450,896</u>	<u>11,287</u>	<u>462,183</u>
	<u> </u>	<u> </u>	<u> </u>

22 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

ASTBURY MERE TRUST

England & Wales - Charity number 1007740

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	01	2022		31	12	2022

Section A Reference and administration details

Charity name

ASTBURY MERE TRUST

Other names charity is known by

None

Registered charity number (if any)

1007740

Charity's principal address

Astbury Mere Country Park

Sandy Lane,

Congleton, Cheshire

Postcode

CW12 4AW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Alison Cresswell	Chair		
2	Sarah Dean	Secretary		
3	Lorraine Mort	Treasurer		
4	Caroline Whiting			
5	Gavin Wolfenden			
6	John Whitehead			
7	Jeannie Silk		Retired 08.03.22	
8	Richard Mort			
9	Margaret Gartside			
10	Peter Speed			
11	Graham Cresswell			
12	Suzie Akers Smith			
13	Philip Howell			
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Memorandum of Association
How the charity is constituted (eg. trust, association, company)	A company limited by guarantee and not having a share capital
Trustee selection methods (eg. appointed by, elected by)	Voting of current Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To provide for the benefit of the inhabitants of Congleton and district a managed and maintained country park at Astbury Mere in perpetuity for recreation or other leisure time occupation with the object of improving life for the said inhabitants.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The trustees confirm that the main activities undertaken during the reporting period have been in accordance with the Charity Commission's guidance on public benefit.

The main activities undertaken by the trust were land management operations to maintain and improve the Country Park for the benefit and enjoyment of the public. The activities were arranged through our Ranger Service and most involved volunteer work either in full or in part.

The key activities for 2022 were:

Annual tasks were completed through the year, including the cutting back of vegetation adjacent to paths throughout the site, around the Wildlife Area pond and in the Community Orchard. The various meadows throughout the park had their seasonal cut, with bramble and self-sown saplings removed for the meadows on the east bank of the park. We had the boundary hedge adjacent to Galbraith Close layered by Congleton District Volunteers, whilst elsewhere volunteer clients from the Rossendale Trust spent a number of days trimming some of the park's shrub beds. We also started to address some of the invasive Laurel present in some parts of the woodlands.

With the support of funding from Cheshire East Council a new surfaced path was constructed along the higher-level ground above the lake, offering visitors an alternative route to the lakeside path. Named the Woodland Walk, this path was waymarked with new Oak posts and further improved with the installation of benches and a seat, donated to the Trust by visitors to the park. Other path improvement works in the park were implemented with the help of volunteers from Astra Zeneca, with the direct support of Employee Volunteering.

Early in the year we removed the container that was sited next to the café. This offered up the opportunity to create a new wildflower meadow, which has helped enhance the additional seating area that the new space now provides. Maintaining the café as an attractive focal point has been a priority.

However, challenges arose through the year with several storm events requiring numerous windblown trees to be felled. We also started on work to address the increasing challenges of Ash Dieback disease on site. Nevertheless, ongoing repairs to paths, seats, fencing and signage kept the park looking in prime condition. Ditches were cleared and hedges trimmed throughout, and we also removed a redundant handrail from the Margaret Memorial Woodland path plus the final sections of old quarry fencing from the park boundary adjacent to Fol Hollow.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

We do not have any permanent or semi-permanent volunteers.

Volunteers are sought for particular jobs or projects as needed. Our primary source is from those who have volunteered in the past; volunteers come from many sources including individuals, organised groups such as the Congleton Conservation Volunteers and businesses looking for activities to support their social responsibility programmes.

**Section D-
Achievements and
Performance**

**Summary of the
main
achievements
of the charity
during the year**

The Park remained as popular as ever through the year, with our estimate that over 300,00 visitors enjoyed the facilities.

A new pedestrian counter was installed alongside the lakeside path during the year, offering up a more accurate picture of how many people are walking this route.

Elsewhere regular groups from Congleton U3A and Congleton Writers Forum continued to utilise the Community Room and the weekly Congleton Park Run remained well frequented, as in previous years.

We also hosted a couple of artisan markets and a couple of birdwatching events.

The Country Park achieved accreditation (by Natural England) for a further three years and remains one of the most popular outdoor recreation venues in East Cheshire.

Section E Financial review

Brief statement of the charity's policy on reserves

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

While the income derived from the Trust's investments only represents 25-30% of the total income it is necessary to ensure that the reserves are kept as safe as possible whilst generating the best level of return. The investment objective is to generate a return bettering inflation over the long term, after expenses. This should allow the Trust to at least maintain the value of the investment, whilst the income from that investment is used to contribute to the running cost of managing and maintaining the park.

All investments should produce a return in line with the Trust's stated investment objectives agreed by the Trustees and where practical ensuring that those funds are invested ethically.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s) Sarah Dean

Position (eg Secretary, Chair, etc)	Secretary	
Date	21.09.23	

REGISTERED COMPANY NUMBER: 02331405 (England and Wales)
REGISTERED CHARITY NUMBER: 1007740

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2022
for
Astbury Mere Trust

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Astbury Mere Trust

**Contents of the Financial Statements
for the Year Ended 31st December 2022**

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Astbury Mere Trust
Report of the Trustees
for the Year Ended 31st December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022. 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

The main purpose of the charity is to manage and maintain the country park at Astbury Mere, Congleton. To provide for the benefit of the inhabitants of Congleton and district a managed and maintained country park at Astbury Mere in perpetuity for recreation or other leisure time occupation with the object of improving life for the said inhabitants

Significant activities

The trustees confirm that the main activities undertaken during the reporting period have been in accordance with the Charity Commission's guidance on public benefit.

The main activities undertaken by the trust were land management operations to maintain and improve the Country Park for the benefit and enjoyment of the public. The activities were arranged through our Ranger Service and most involved volunteer work either in full or in part.

The key activities for 2022 were:

Annual tasks were completed through the year, including the cutting back of vegetation adjacent to paths throughout the site, around the Wildlife Area pond and in the Community Orchard. The various meadows throughout the park had their seasonal cut, with bramble and self-sown saplings removed for the meadows on the east bank of the park. We had the boundary hedge adjacent to Galbraith Close layered by Congleton District Volunteers, whilst elsewhere volunteer clients from the Rossendale Trust spent a number of days trimming some of the park's shrub beds. We also started to address some of the invasive Laurel present in some parts of the woodlands.

With the support of funding from Cheshire East Council a new surfaced path was constructed along the higher-level ground above the lake, offering visitors an alternative route to the lakeside path. Named the Woodland Walk, this path was waymarked with new Oak posts and further improved with the installation of benches and a seat, donated to the Trust by visitors to the park. Other path improvement works in the park were implemented with the help of volunteers from Astra Zeneca, with the direct support of Employee Volunteering.

Early in the year we removed the container that was sited next to the café. This offered up the opportunity to create a new wildflower meadow, which has helped enhance the additional seating area that the new space now provides. Maintaining the café as an attractive focal point has been a priority.

However, challenges arose through the year with several storm events requiring numerous windblown trees to be felled. We also started on work to address the increasing challenges of Ash Dieback disease on site. Nevertheless, ongoing repairs to paths, seats, fencing and signage kept the park looking in prime condition. Ditches were cleared and hedges trimmed throughout, and we also removed a redundant handrail from the Margaret Memorial Woodland path plus the final sections of old quarry fencing from the park boundary adjacent to Fol Hollow.

Volunteers

We do not have any permanent or semi-permanent volunteers.

Volunteers are sought for particular jobs or projects as needed. Our primary source is from those who have volunteered in the past; volunteers come from many sources including individuals, organised groups such as the Congleton Conservation Volunteers and businesses looking for activities to support their social responsibility programmes.

Astbury Mere Trust

Report of the Trustees **for the Year Ended 31st December 2022**

ACHIEVEMENT AND PERFORMANCE

The Park remained as popular as ever through the year, with our estimate that over 300,00 visitors enjoyed the facilities.

A new pedestrian counter was installed alongside the lakeside path during the year, offering up a more accurate picture of how many people are walking this route.

Elsewhere regular groups from Congleton U3A and Congleton Writers Forum continued to utilise the Community Room and the weekly Congleton Park Run remained well frequented, as in previous years.

We also hosted a couple of artisan markets and a couple of birdwatching events.

The Country Park achieved accreditation (by Natural England) for a further three years and remains one of the most popular outdoor recreation venues in East Cheshire.

FINANCIAL REVIEW

While the income derived from the Trust's listed investments only represents 7% of the total income it is necessary to ensure that the reserves are kept as safe as possible whilst generating the best level of return. The listed investment objective is to generate a return bettering inflation over the long term, after expenses. This should allow the Trust to at least maintain the value of the listed investment, whilst the income from that investment is used to contribute to the running cost of managing and maintaining the park.

All investments should produce a return in line with the Trust's stated investment objectives agreed by the Trustees and where practical ensuring that those funds are invested ethically.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02331405 (England and Wales)

Registered Charity number

1007740

Registered office

Trustee Office
Astbury Mere Country Park
Sandy Lane,
Congleton
Cheshire
CW12 4AW

Astbury Mere Trust

Report of the Trustees
for the Year Ended 31st December 2022

Trustees

Mrs C J Whiting
Mrs J Silk (resigned 8/3/2022)
G Wolfenden
J Whitehead (resigned 12/1/2023)
Mrs S Dean
A Cresswell
G F Cresswell
M A F Gartside
L I Mort
R B Mort
Cllr S M Akers Smith
P Speed
P Howell
G R Edwards (appointed 20/7/2023)
Mrs G B Taylor (appointed 20/7/2023)

Mrs G B Taylor resigned on 10th September 2023.

Company Secretary

Mrs S Dean

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Approved by order of the board of trustees on 25th September 2023 and signed on its behalf by:

A Cresswell - Trustee

**Independent Examiner's Report to the Trustees of
Astbury Mere Trust**

Independent examiner's report to the trustees of Astbury Mere Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Amanda Grint

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

25th September 2023

Astbury Mere Trust

Statement of Financial Activities
for the Year Ended 31st December 2022

	Notes	Unrestricted fund £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,856	1,642	8,498	46,916
Other trading activities	2	44,830	-	44,830	50,055
Investment income	3	32,434	-	32,434	28,124
Total		84,120	1,642	85,762	125,095
EXPENDITURE ON					
Raising funds	4	2,320	-	2,320	3,186
Charitable activities					
Country park maintenance & management		84,306	835	85,141	106,430
Total		86,626	835	87,461	109,616
Net gains/(losses) on investments		(26,884)	-	(26,884)	20,769
NET INCOME/(EXPENDITURE)		(29,390)	807	(28,583)	36,248
Transfers between funds	14	3,157	(3,157)	-	-
Net movement in funds		(26,233)	(2,350)	(28,583)	36,248
RECONCILIATION OF FUNDS					
Total funds brought forward		477,129	13,637	490,766	454,518
TOTAL FUNDS CARRIED FORWARD		450,896	11,287	462,183	490,766

The notes form part of these financial statements

Astbury Mere Trust

Balance Sheet
31st December 2022

	Notes	Unrestricted fund £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
FIXED ASSETS					
Tangible assets	9	205,563	-	205,563	206,646
Investments	10	212,235	-	212,235	236,689
		<u>417,798</u>	<u>-</u>	<u>417,798</u>	<u>443,335</u>
CURRENT ASSETS					
Stocks	11	280	-	280	400
Debtors	12	7,348	-	7,348	6,207
Cash at bank and in hand		39,594	11,287	50,881	62,329
		<u>47,222</u>	<u>11,287</u>	<u>58,509</u>	<u>68,936</u>
CREDITORS					
Amounts falling due within one year	13	(14,124)	-	(14,124)	(21,505)
NET CURRENT ASSETS		<u>33,098</u>	<u>11,287</u>	<u>44,385</u>	<u>47,431</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>450,896</u>	<u>11,287</u>	<u>462,183</u>	<u>490,766</u>
NET ASSETS		<u>450,896</u>	<u>11,287</u>	<u>462,183</u>	<u>490,766</u>
FUNDS	14				
Unrestricted funds				450,896	477,129
Restricted funds				11,287	13,637
TOTAL FUNDS				<u>462,183</u>	<u>490,766</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Astbury Mere Trust

Balance Sheet - continued

31st December 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25th September 2023 and were signed on its behalf by:

A Cresswell - Trustee

Astbury Mere Trust

Notes to the Financial Statements for the Year Ended 31st December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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.

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 reducing balance and not provided on land
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

Valuation of investments

Investments are included at their market values ruling at 31st December 2021. The valuation is based on the mid-market prices from the appropriate Stock Exchange, market makers or from the relevant fund manager.

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

2. OTHER TRADING ACTIVITIES

	31/12/22	31/12/21
	£	£
Room Hire	4,467	2,690
Catering Concession	19,204	23,953
Car Parking	21,159	23,412
	<u>44,830</u>	<u>50,055</u>

3. INVESTMENT INCOME

	31/12/22	31/12/21
	£	£
Rents received	26,022	22,467
Listed Investment Income	6,330	5,588
Deposit account interest	82	69
	<u>32,434</u>	<u>28,124</u>

4. RAISING FUNDS

Other trading activities

	31/12/22	31/12/21
	£	£
Opening stock	400	872
Purchases	-	460
Closing stock	(280)	(400)
	<u>120</u>	<u>932</u>

Investment management costs

	31/12/22	31/12/21
	£	£
Portfolio management	2,200	2,254
	<u>2,320</u>	<u>3,186</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/22	31/12/21
	£	£
Depreciation - owned assets	3,937	3,840
Deficit on disposal of fixed assets	1,733	-
	<u>5,670</u>	<u>3,840</u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

Trustee expenses paid in the year totalled £46 (£159 2021) to two trustees as follows, repairs £4 to one trustee (2021 £60 to one trustee), general expenses to one trustee £42 (2021 £13 to one trustee) and Paypal test (2021£70 to one trustee).

7. STAFF COSTS

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

	31/12/22	31/12/21
Country park maintenance & management	1	1

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,617	6,299	46,916
Other trading activities	50,055	-	50,055
Investment income	28,124	-	28,124
Total	118,796	6,299	125,095
EXPENDITURE ON			
Raising funds	2,726	460	3,186
Charitable activities			
Country park maintenance & management	103,748	2,682	106,430
Total	106,474	3,142	109,616
Net gains on investments	20,769	-	20,769
NET INCOME	33,091	3,157	36,248
Transfers between funds	460	(460)	-
Net movement in funds	33,551	2,697	36,248
RECONCILIATION OF FUNDS			
Total funds brought forward	443,578	10,940	454,518
TOTAL FUNDS CARRIED FORWARD	477,129	13,637	490,766

Astbury Mere Trust

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st January 2022	210,675	26,259	4,885	4,879	246,698
Additions	-	3,952	2,302	-	6,254
Disposals	-	(3,126)	(68)	(206)	(3,400)
At 31st December 2022	210,675	27,085	7,119	4,673	249,552
DEPRECIATION					
At 1st January 2022	16,757	16,083	3,984	3,228	40,052
Charge for year	2,378	1,101	313	145	3,937
At 31st December 2022	19,135	17,184	4,297	3,373	43,989
NET BOOK VALUE					
At 31st December 2022	191,540	9,901	2,822	1,300	205,563
At 31st December 2021	193,918	10,176	901	1,651	206,646

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st January 2022	236,689
Additions	38,834
Disposals	(36,404)
Net realised gains/(losses)	(2,106)
Net unrealised gains/(losses)	(24,778)
At 31st December 2022	212,235
NET BOOK VALUE	
At 31st December 2022	212,235
At 31st December 2021	236,689

The investments are analysed as follows:

	2022	2021
UK	53%	58%
Outside the UK	47%	42%

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

11. STOCKS

	31/12/22	31/12/21
	£	£
Stocks	280	400
	<u>280</u>	<u>400</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Trade debtors	105	69
Other debtors	211	83
Prepayments	7,032	6,055
	<u>7,348</u>	<u>6,207</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Trade creditors	3,906	3,470
Social security and other taxes	55	81
VAT	279	1,055
Other creditors	100	51
Accrued expenses	9,784	16,848
	<u>14,124</u>	<u>21,505</u>

14. MOVEMENT IN FUNDS

	At 1/1/22	Net movement	Transfers between funds	At 31/12/22
	£	in funds	£	£
		£		
Unrestricted funds				
General fund	477,129	(29,390)	3,157	450,896
Restricted funds				
Mrs D Dillion	480	-	-	480
Medium Term Reserve	10,000	-	-	10,000
Co-op Community Fund	1,857	-	(1,857)	-
Footpath Resurfacing	1,300	-	(1,300)	-
Defibrillator Replacement	-	325	-	325
Dogbath	-	60	-	60
Toilet Refurbishment	-	422	-	422
	<u>13,637</u>	<u>807</u>	<u>(3,157)</u>	<u>11,287</u>
TOTAL FUNDS	<u>490,766</u>	<u>(28,583)</u>	<u>-</u>	<u>462,183</u>

Astbury Mere Trust

Notes to the Financial Statements - continued for the Year Ended 31st December 2022

14. **MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	84,120	(86,626)	(26,884)	(29,390)
Restricted funds				
Defibrillator Replacement	1,160	(835)	-	325
Dogbath	60	-	-	60
Toilet Refurbishment	422	-	-	422
	<u>1,642</u>	<u>(835)</u>	<u>-</u>	<u>807</u>
TOTAL FUNDS	<u>85,762</u>	<u>(87,461)</u>	<u>(26,884)</u>	<u>(28,583)</u>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	443,578	33,091	460	477,129
Restricted funds				
Mrs J Clowes	460	-	(460)	-
Mrs D Dillion	480	-	-	480
Medium Term Reserve	10,000	-	-	10,000
Co-op Community Fund	-	1,857	-	1,857
Footpath Resurfacing	-	1,300	-	1,300
	<u>10,940</u>	<u>3,157</u>	<u>(460)</u>	<u>13,637</u>
TOTAL FUNDS	<u>454,518</u>	<u>36,248</u>	<u>-</u>	<u>490,766</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	118,796	(106,474)	20,769	33,091
Restricted funds				
Co-op Community Fund	1,989	(132)	-	1,857
Footpath Resurfacing	4,310	(3,010)	-	1,300
	<u>6,299</u>	<u>(3,142)</u>	<u>-</u>	<u>3,157</u>
TOTAL FUNDS	<u>125,095</u>	<u>(109,616)</u>	<u>20,769</u>	<u>36,248</u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

14. MOVEMENT IN FUNDS - continued

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

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	443,578	3,701	3,617	450,896
Restricted funds				
Mrs J Clowes	460	-	(460)	-
Mrs D Dillion	480	-	-	480
Medium Term Reserve	10,000	-	-	10,000
Co-op Community Fund	-	1,857	(1,857)	-
Footpath Resurfacing	-	1,300	(1,300)	-
Defibrillator Replacement	-	325	-	325
Dogbath	-	60	-	60
Toilet Refurbishment	-	422	-	422
	<u>10,940</u>	<u>3,964</u>	<u>(3,617)</u>	<u>11,287</u>
TOTAL FUNDS	<u>454,518</u>	<u>7,665</u>	<u>-</u>	<u>462,183</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	202,916	(193,100)	(6,115)	3,701
Restricted funds				
Co-op Community Fund	1,989	(132)	-	1,857
Footpath Resurfacing	4,310	(3,010)	-	1,300
Defibrillator Replacement	1,160	(835)	-	325
Dogbath	60	-	-	60
Toilet Refurbishment	422	-	-	422
	<u>7,941</u>	<u>(3,977)</u>	<u>-</u>	<u>3,964</u>
TOTAL FUNDS	<u>210,857</u>	<u>(197,077)</u>	<u>(6,115)</u>	<u>7,665</u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

Astbury Mere Trust

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	31/12/22 £	31/12/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants & Donations	8,289	7,326
Gift aid	209	449
Government Grants	-	8,373
Pathworks Project Grant & Donations	-	29,120
Tree Works Income	-	1,648
	8,498	46,916
Other trading activities		
Room Hire	4,467	2,690
Catering Concession	19,204	23,953
Car Parking	21,159	23,412
	44,830	50,055
Investment income		
Rents received	26,022	22,467
Listed Investment Income	6,330	5,588
Deposit account interest	82	69
	32,434	28,124
Total incoming resources	85,762	125,095
EXPENDITURE		
Other trading activities		
Opening stock	400	872
Purchases	-	460
Closing stock	(280)	(400)
	120	932
Investment management costs		
Portfolio management	2,200	2,254
Charitable activities		
Wages	11,958	10,652
Pensions	172	115
Rates and water	1,113	336
Insurance	6,002	5,408
Light and heat	4,167	4,060
Telephone	299	310
Postage and stationery	251	359
Sundries	1,628	1,549
Carried forward	25,590	22,789

This page does not form part of the statutory financial statements

Astbury Mere Trust

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	31/12/22 £	31/12/21 £
Charitable activities		
Brought forward	25,590	22,789
Repairs	16,549	10,776
Warden Costs	27,519	24,833
Computer costs	-	734
Footpath Project Costs	5,846	35,708
Tree Works	-	5,045
	75,504	99,885
Support costs		
Finance		
Bank charges	820	428
Paypal fees	142	121
	962	549
Other		
Freehold property	2,378	2,427
Plant and machinery	1,100	1,131
Fixtures and fittings	314	100
Computer equipment	144	183
Loss on sale of tangible fixed assets	1,733	-
	5,669	3,841
Governance costs		
Accountancy fees	1,760	1,655
Legal & professional fees	1,246	500
	3,006	2,155
Total resources expended	87,461	109,616
Net (expenditure)/income before gains and losses	(1,699)	15,479
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(2,106)	1,116
Net (expenditure)/income	(3,805)	16,595

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 02331405 (England and Wales)
REGISTERED CHARITY NUMBER: 1007740

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2022
for
Astbury Mere Trust

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Astbury Mere Trust

**Contents of the Financial Statements
for the Year Ended 31st December 2022**

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Astbury Mere Trust
Report of the Trustees
for the Year Ended 31st December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022. 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

The main purpose of the charity is to manage and maintain the country park at Astbury Mere, Congleton. To provide for the benefit of the inhabitants of Congleton and district a managed and maintained country park at Astbury Mere in perpetuity for recreation or other leisure time occupation with the object of improving life for the said inhabitants

Significant activities

The trustees confirm that the main activities undertaken during the reporting period have been in accordance with the Charity Commission's guidance on public benefit.

The main activities undertaken by the trust were land management operations to maintain and improve the Country Park for the benefit and enjoyment of the public. The activities were arranged through our Ranger Service and most involved volunteer work either in full or in part.

The key activities for 2022 were:

Annual tasks were completed through the year, including the cutting back of vegetation adjacent to paths throughout the site, around the Wildlife Area pond and in the Community Orchard. The various meadows throughout the park had their seasonal cut, with bramble and self-sown saplings removed for the meadows on the east bank of the park. We had the boundary hedge adjacent to Galbraith Close layered by Congleton District Volunteers, whilst elsewhere volunteer clients from the Rossendale Trust spent a number of days trimming some of the park's shrub beds. We also started to address some of the invasive Laurel present in some parts of the woodlands.

With the support of funding from Cheshire East Council a new surfaced path was constructed along the higher-level ground above the lake, offering visitors an alternative route to the lakeside path. Named the Woodland Walk, this path was waymarked with new Oak posts and further improved with the installation of benches and a seat, donated to the Trust by visitors to the park. Other path improvement works in the park were implemented with the help of volunteers from Astra Zeneca, with the direct support of Employee Volunteering.

Early in the year we removed the container that was sited next to the café. This offered up the opportunity to create a new wildflower meadow, which has helped enhance the additional seating area that the new space now provides. Maintaining the café as an attractive focal point has been a priority.

However, challenges arose through the year with several storm events requiring numerous windblown trees to be felled. We also started on work to address the increasing challenges of Ash Dieback disease on site. Nevertheless, ongoing repairs to paths, seats, fencing and signage kept the park looking in prime condition. Ditches were cleared and hedges trimmed throughout, and we also removed a redundant handrail from the Margaret Memorial Woodland path plus the final sections of old quarry fencing from the park boundary adjacent to Fol Hollow.

Volunteers

We do not have any permanent or semi-permanent volunteers.

Volunteers are sought for particular jobs or projects as needed. Our primary source is from those who have volunteered in the past; volunteers come from many sources including individuals, organised groups such as the Congleton Conservation Volunteers and businesses looking for activities to support their social responsibility programmes.

Astbury Mere Trust

Report of the Trustees **for the Year Ended 31st December 2022**

ACHIEVEMENT AND PERFORMANCE

The Park remained as popular as ever through the year, with our estimate that over 300,00 visitors enjoyed the facilities.

A new pedestrian counter was installed alongside the lakeside path during the year, offering up a more accurate picture of how many people are walking this route.

Elsewhere regular groups from Congleton U3A and Congleton Writers Forum continued to utilise the Community Room and the weekly Congleton Park Run remained well frequented, as in previous years.

We also hosted a couple of artisan markets and a couple of birdwatching events.

The Country Park achieved accreditation (by Natural England) for a further three years and remains one of the most popular outdoor recreation venues in East Cheshire.

FINANCIAL REVIEW

While the income derived from the Trust's listed investments only represents 7% of the total income it is necessary to ensure that the reserves are kept as safe as possible whilst generating the best level of return. The listed investment objective is to generate a return bettering inflation over the long term, after expenses. This should allow the Trust to at least maintain the value of the listed investment, whilst the income from that investment is used to contribute to the running cost of managing and maintaining the park.

All investments should produce a return in line with the Trust's stated investment objectives agreed by the Trustees and where practical ensuring that those funds are invested ethically.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02331405 (England and Wales)

Registered Charity number

1007740

Registered office

Trustee Office
Astbury Mere Country Park
Sandy Lane,
Congleton
Cheshire
CW12 4AW

Astbury Mere Trust

Report of the Trustees
for the Year Ended 31st December 2022

Trustees

Mrs C J Whiting
Mrs J Silk (resigned 8/3/2022)
G Wolfenden
J Whitehead (resigned 12/1/2023)
Mrs S Dean
A Cresswell
G F Cresswell
M A F Gartside
L I Mort
R B Mort
Cllr S M Akers Smith
P Speed
P Howell
G R Edwards (appointed 20/7/2023)
Mrs G B Taylor (appointed 20/7/2023)

Mrs G B Taylor resigned on 10th September 2023.

Company Secretary

Mrs S Dean

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Approved by order of the board of trustees on 25th September 2023 and signed on its behalf by:

A Cresswell - Trustee

**Independent Examiner's Report to the Trustees of
Astbury Mere Trust**

Independent examiner's report to the trustees of Astbury Mere Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Amanda Grint

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

25th September 2023

Astbury Mere Trust

Statement of Financial Activities
for the Year Ended 31st December 2022

	Notes	Unrestricted fund £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,856	1,642	8,498	46,916
Other trading activities	2	44,830	-	44,830	50,055
Investment income	3	32,434	-	32,434	28,124
Total		84,120	1,642	85,762	125,095
EXPENDITURE ON					
Raising funds	4	2,320	-	2,320	3,186
Charitable activities					
Country park maintenance & management		84,306	835	85,141	106,430
Total		86,626	835	87,461	109,616
Net gains/(losses) on investments		(26,884)	-	(26,884)	20,769
NET INCOME/(EXPENDITURE)		(29,390)	807	(28,583)	36,248
Transfers between funds	14	3,157	(3,157)	-	-
Net movement in funds		(26,233)	(2,350)	(28,583)	36,248
RECONCILIATION OF FUNDS					
Total funds brought forward		477,129	13,637	490,766	454,518
TOTAL FUNDS CARRIED FORWARD		450,896	11,287	462,183	490,766

The notes form part of these financial statements

Astbury Mere Trust

Balance Sheet
31st December 2022

	Notes	Unrestricted fund £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
FIXED ASSETS					
Tangible assets	9	205,563	-	205,563	206,646
Investments	10	212,235	-	212,235	236,689
		<u>417,798</u>	<u>-</u>	<u>417,798</u>	<u>443,335</u>
CURRENT ASSETS					
Stocks	11	280	-	280	400
Debtors	12	7,348	-	7,348	6,207
Cash at bank and in hand		39,594	11,287	50,881	62,329
		<u>47,222</u>	<u>11,287</u>	<u>58,509</u>	<u>68,936</u>
CREDITORS					
Amounts falling due within one year	13	(14,124)	-	(14,124)	(21,505)
NET CURRENT ASSETS		<u>33,098</u>	<u>11,287</u>	<u>44,385</u>	<u>47,431</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>450,896</u>	<u>11,287</u>	<u>462,183</u>	<u>490,766</u>
NET ASSETS		<u>450,896</u>	<u>11,287</u>	<u>462,183</u>	<u>490,766</u>
FUNDS	14				
Unrestricted funds				450,896	477,129
Restricted funds				11,287	13,637
TOTAL FUNDS				<u>462,183</u>	<u>490,766</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Astbury Mere Trust

Balance Sheet - continued

31st December 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25th September 2023 and were signed on its behalf by:

A Cresswell - Trustee

Astbury Mere Trust

Notes to the Financial Statements for the Year Ended 31st December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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.

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 reducing balance and not provided on land
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

Valuation of investments

Investments are included at their market values ruling at 31st December 2021. The valuation is based on the mid-market prices from the appropriate Stock Exchange, market makers or from the relevant fund manager.

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

2. OTHER TRADING ACTIVITIES

	31/12/22	31/12/21
	£	£
Room Hire	4,467	2,690
Catering Concession	19,204	23,953
Car Parking	21,159	23,412
	<u>44,830</u>	<u>50,055</u>

3. INVESTMENT INCOME

	31/12/22	31/12/21
	£	£
Rents received	26,022	22,467
Listed Investment Income	6,330	5,588
Deposit account interest	82	69
	<u>32,434</u>	<u>28,124</u>

4. RAISING FUNDS

Other trading activities

	31/12/22	31/12/21
	£	£
Opening stock	400	872
Purchases	-	460
Closing stock	(280)	(400)
	<u>120</u>	<u>932</u>

Investment management costs

	31/12/22	31/12/21
	£	£
Portfolio management	2,200	2,254
	<u>2,320</u>	<u>3,186</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/22	31/12/21
	£	£
Depreciation - owned assets	3,937	3,840
Deficit on disposal of fixed assets	1,733	-
	<u>5,670</u>	<u>3,840</u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

Trustee expenses paid in the year totalled £46 (£159 2021) to two trustees as follows, repairs £4 to one trustee (2021 £60 to one trustee), general expenses to one trustee £42 (2021 £13 to one trustee) and Paypal test (2021£70 to one trustee).

7. STAFF COSTS

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

	31/12/22	31/12/21
Country park maintenance & management	1	1

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,617	6,299	46,916
Other trading activities	50,055	-	50,055
Investment income	28,124	-	28,124
Total	118,796	6,299	125,095
EXPENDITURE ON			
Raising funds	2,726	460	3,186
Charitable activities			
Country park maintenance & management	103,748	2,682	106,430
Total	106,474	3,142	109,616
Net gains on investments	20,769	-	20,769
NET INCOME	33,091	3,157	36,248
Transfers between funds	460	(460)	-
Net movement in funds	33,551	2,697	36,248
RECONCILIATION OF FUNDS			
Total funds brought forward	443,578	10,940	454,518
TOTAL FUNDS CARRIED FORWARD	477,129	13,637	490,766

Astbury Mere Trust

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st January 2022	210,675	26,259	4,885	4,879	246,698
Additions	-	3,952	2,302	-	6,254
Disposals	-	(3,126)	(68)	(206)	(3,400)
At 31st December 2022	210,675	27,085	7,119	4,673	249,552
DEPRECIATION					
At 1st January 2022	16,757	16,083	3,984	3,228	40,052
Charge for year	2,378	1,101	313	145	3,937
At 31st December 2022	19,135	17,184	4,297	3,373	43,989
NET BOOK VALUE					
At 31st December 2022	<u>191,540</u>	<u>9,901</u>	<u>2,822</u>	<u>1,300</u>	<u>205,563</u>
At 31st December 2021	<u>193,918</u>	<u>10,176</u>	<u>901</u>	<u>1,651</u>	<u>206,646</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st January 2022	236,689
Additions	38,834
Disposals	(36,404)
Net realised gains/(losses)	(2,106)
Net unrealised gains/(losses)	(24,778)
At 31st December 2022	212,235
NET BOOK VALUE	
At 31st December 2022	<u>212,235</u>
At 31st December 2021	<u>236,689</u>

The investments are analysed as follows:

	2022	2021
UK	53%	58%
Outside the UK	47%	42%

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

11. STOCKS

	31/12/22	31/12/21
	£	£
Stocks	280	400
	<u>280</u>	<u>400</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Trade debtors	105	69
Other debtors	211	83
Prepayments	7,032	6,055
	<u>7,348</u>	<u>6,207</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Trade creditors	3,906	3,470
Social security and other taxes	55	81
VAT	279	1,055
Other creditors	100	51
Accrued expenses	9,784	16,848
	<u>14,124</u>	<u>21,505</u>

14. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	Transfers between funds	At 31/12/22
	£	£	£	£
Unrestricted funds				
General fund	477,129	(29,390)	3,157	450,896
Restricted funds				
Mrs D Dillion	480	-	-	480
Medium Term Reserve	10,000	-	-	10,000
Co-op Community Fund	1,857	-	(1,857)	-
Footpath Resurfacing	1,300	-	(1,300)	-
Defibrillator Replacement	-	325	-	325
Dogbath	-	60	-	60
Toilet Refurbishment	-	422	-	422
	<u>13,637</u>	<u>807</u>	<u>(3,157)</u>	<u>11,287</u>
TOTAL FUNDS	<u>490,766</u>	<u>(28,583)</u>	<u>-</u>	<u>462,183</u>

Astbury Mere Trust

Notes to the Financial Statements - continued for the Year Ended 31st December 2022

14. **MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	84,120	(86,626)	(26,884)	(29,390)
Restricted funds				
Defibrillator Replacement	1,160	(835)	-	325
Dogbath	60	-	-	60
Toilet Refurbishment	422	-	-	422
	<u>1,642</u>	<u>(835)</u>	<u>-</u>	<u>807</u>
TOTAL FUNDS	<u>85,762</u>	<u>(87,461)</u>	<u>(26,884)</u>	<u>(28,583)</u>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	443,578	33,091	460	477,129
Restricted funds				
Mrs J Clowes	460	-	(460)	-
Mrs D Dillion	480	-	-	480
Medium Term Reserve	10,000	-	-	10,000
Co-op Community Fund	-	1,857	-	1,857
Footpath Resurfacing	-	1,300	-	1,300
	<u>10,940</u>	<u>3,157</u>	<u>(460)</u>	<u>13,637</u>
TOTAL FUNDS	<u>454,518</u>	<u>36,248</u>	<u>-</u>	<u>490,766</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	118,796	(106,474)	20,769	33,091
Restricted funds				
Co-op Community Fund	1,989	(132)	-	1,857
Footpath Resurfacing	4,310	(3,010)	-	1,300
	<u>6,299</u>	<u>(3,142)</u>	<u>-</u>	<u>3,157</u>
TOTAL FUNDS	<u>125,095</u>	<u>(109,616)</u>	<u>20,769</u>	<u>36,248</u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

14. MOVEMENT IN FUNDS - continued

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

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	443,578	3,701	3,617	450,896
Restricted funds				
Mrs J Clowes	460	-	(460)	-
Mrs D Dillion	480	-	-	480
Medium Term Reserve	10,000	-	-	10,000
Co-op Community Fund	-	1,857	(1,857)	-
Footpath Resurfacing	-	1,300	(1,300)	-
Defibrillator Replacement	-	325	-	325
Dogbath	-	60	-	60
Toilet Refurbishment	-	422	-	422
	<u>10,940</u>	<u>3,964</u>	<u>(3,617)</u>	<u>11,287</u>
TOTAL FUNDS	<u>454,518</u>	<u>7,665</u>	<u>-</u>	<u>462,183</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	202,916	(193,100)	(6,115)	3,701
Restricted funds				
Co-op Community Fund	1,989	(132)	-	1,857
Footpath Resurfacing	4,310	(3,010)	-	1,300
Defibrillator Replacement	1,160	(835)	-	325
Dogbath	60	-	-	60
Toilet Refurbishment	422	-	-	422
	<u>7,941</u>	<u>(3,977)</u>	<u>-</u>	<u>3,964</u>
TOTAL FUNDS	<u>210,857</u>	<u>(197,077)</u>	<u>(6,115)</u>	<u>7,665</u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

Astbury Mere Trust

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	31/12/22 £	31/12/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants & Donations	8,289	7,326
Gift aid	209	449
Government Grants	-	8,373
Pathworks Project Grant & Donations	-	29,120
Tree Works Income	-	1,648
	8,498	46,916
Other trading activities		
Room Hire	4,467	2,690
Catering Concession	19,204	23,953
Car Parking	21,159	23,412
	44,830	50,055
Investment income		
Rents received	26,022	22,467
Listed Investment Income	6,330	5,588
Deposit account interest	82	69
	32,434	28,124
Total incoming resources	85,762	125,095
EXPENDITURE		
Other trading activities		
Opening stock	400	872
Purchases	-	460
Closing stock	(280)	(400)
	120	932
Investment management costs		
Portfolio management	2,200	2,254
Charitable activities		
Wages	11,958	10,652
Pensions	172	115
Rates and water	1,113	336
Insurance	6,002	5,408
Light and heat	4,167	4,060
Telephone	299	310
Postage and stationery	251	359
Sundries	1,628	1,549
Carried forward	25,590	22,789

This page does not form part of the statutory financial statements

Astbury Mere Trust

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	31/12/22 £	31/12/21 £
Charitable activities		
Brought forward	25,590	22,789
Repairs	16,549	10,776
Warden Costs	27,519	24,833
Computer costs	-	734
Footpath Project Costs	5,846	35,708
Tree Works	-	5,045
	75,504	99,885
Support costs		
Finance		
Bank charges	820	428
Paypal fees	142	121
	962	549
Other		
Freehold property	2,378	2,427
Plant and machinery	1,100	1,131
Fixtures and fittings	314	100
Computer equipment	144	183
Loss on sale of tangible fixed assets	1,733	-
	5,669	3,841
Governance costs		
Accountancy fees	1,760	1,655
Legal & professional fees	1,246	500
	3,006	2,155
Total resources expended	87,461	109,616
Net (expenditure)/income before gains and losses	(1,699)	15,479
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(2,106)	1,116
Net (expenditure)/income	(3,805)	16,595

This page does not form part of the statutory financial statements

ASTBURY MERE TRUST

England & Wales - Charity number 1007740

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	01	2021		31	12	2021

Section A Reference and administration details

Charity name

ASTBURY MERE TRUST

Other names charity is known by

None

Registered charity number (if any)

1007740

Charity's principal address

Astbury Mere Country Park

Sandy Lane,

Congleton, Cheshire

Postcode

CW12 4AW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Alison Cresswell	Chair		
2	Sarah Dean	Secretary		
3	Lorraine Mort	Treasurer		
4	Caroline Whiting			
5	Gavin Wolfenden			
6	John Whitehead			
7	Jeannie Silk			
8	Richard Mort			
9	Margaret Gartside			
10	Peter Speed			
11	Graham Cresswell			
12	Suzie Akers Smith		Appt 09.03.21	
13	Philip Howell		Appt 07.12.21	
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Memorandum of Association
How the charity is constituted (eg. trust, association, company)	A company limited by guarantee and not having a share capital
Trustee selection methods (eg. appointed by, elected by)	Voting of current Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To provide for the benefit of the inhabitants of Congleton and district a managed and maintained country park at Astbury Mere in perpetuity for recreation or other leisure time occupation with the object of improving life for the said inhabitants.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The trustees confirm that the main activities undertaken during the reporting period have been in accordance with the Charity Commission's guidance on public benefit.

The main activities undertaken by the trust were land management operations to maintain and improve the Country Park for the benefit and enjoyment of the public. The activities were arranged through our Ranger Service and most involved volunteer work either in full or in part.

The key activities for 2021 were:

The management plan for the park 2017-2022 was completed and this will be guiding the overall site management works over the next five years.

Annual grounds maintenance tasks for the year focused upon the seasonal cutting back of path side vegetation, trimming of the car park shrub beds and grass cutting within the community orchard. Occasional storm conditions during the summer meant that additional attention had to be given to keeping path side drains as clear as possible. Winter tasks included trimming of the boundary hedge adjacent to the Anglers' land, shrub bed trimming and path drainage works. Work was started to re-lay the boundary hedge between Astbury Street and Banky Fields. The sucker tree growth that had emerged over recent years in the meadows was managed through regular seasonal amenity cuts. Both the Spring and Summer wildflower meadows in the Community Wildlife Area had their annual cut.

Works were completed to the resurfacing of the main lakeside path plus adjoining link paths. We also installed a new litter bin and three new seats in the park, funded by public donations.

Clearance around the trees in the MMW was also completed and pruning work completed to the apple and fruit trees within the Community Orchard. Elsewhere we continued to respond to neighbours' requests to thin / remove trees adjacent to their property.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We do not have any permanent or semi-permanent volunteers.

Volunteers are sought for particular jobs or projects as needed. Our primary source is from those who have volunteered in the past; volunteers come from many sources including individuals, organised groups such as the Congleton Conservation Volunteers and businesses looking for activities to support their social responsibility programmes.

Section D- Achievements and Performance

Summary of the main achievements of the charity during the year

The visitor count undertaken through May suggested that annual visitor numbers are now in excess of 255,000, with anecdotal evidence that the park remains busy both during the week and over the cooler winter months.

Our regular retirees continued to volunteer throughout the year and we were also supported by Congleton District Conservation Volunteers and a group from Astra Zeneca undertaking a corporate away day organised by Employee Volunteering. Our regular birdwatchers continued to update the wildlife board at the visitor centre and to maintain the popular 'Astbury Mere Wildlife blog'.

The Ranger led a 'People and Wildlife' guided walk in September as part of the Congleton Climate Festival, introducing participants to an understanding of the complex history and varied management of the site.

Groups utilising the park during the year included Parkrun, Pram Fit, an artisan market, Congleton Green's Plant Swop and The Dogfather's dog training classes.

Buglawton Beaver Scouts enjoyed an evening pond dipping and bug hunting in the park. We also hosted a number of sponsored charity walks, the judges from the North West in Bloom competition and the park was the venue for the launch of the new Beartown Rickshaw initiative.

Users of the Community Room over the year included Congleton Writers Forum and the U3A's Welsh Improver, Improve Your Spanish and Flower Arranging classes.

Section E Financial review

Brief statement of the charity's policy on reserves

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

While the income derived from the Trust's investments only represents 25-30% of the total income it is necessary to ensure that the reserves are kept as safe as possible whilst generating the best level of return. The investment objective is to generate a return bettering inflation over the long term, after expenses. This should allow the Trust to at least maintain the value of the investment, whilst the income from that investment is used to contribute to the running cost of managing and maintaining the park.

All investments should produce a return in line with the Trust's stated investment objectives agreed by the Trustees and where practical ensuring that those funds are invested ethically.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s) Sarah Dean

Position (eg Secretary, Chair, etc)	Secretary	
--	-----------	--

Date	09.21.22
-------------	----------

REGISTERED COMPANY NUMBER: 02331405 (England and Wales)
REGISTERED CHARITY NUMBER: 1007740

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2021
for
Astbury Mere Trust

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Astbury Mere Trust

**Contents of the Financial Statements
for the Year Ended 31st December 2021**

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Statement of Financial Activities	4
Balance Sheet	5 to 6
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Detailed Statement of Financial Activities	15 to 16

Astbury Mere Trust
Report of the Trustees
for the Year Ended 31st December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2021. 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

The main purpose of the charity is to manage and maintain the country park at Astbury Mere, Congleton.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02331405 (England and Wales)

Registered Charity number

1007740

Registered office

Trustee Office,
Astbury Mere Country Park
Sandy Lane,
Congleton
Cheshire
CW12 4AW

Trustees

Mrs C J Whiting
Mrs J Silk (resigned 8/3/2022)
G Wolfenden
J Whitehead
Mrs S Dean
A Cresswell
G F Cresswell
M A F Gartside Cllr
L I Mort
R B Mort
Cllr S M Akers Smith (appointed 9/3/2021)
P Speed
P Howell (appointed 7/12/2021)

Company Secretary

Mrs S Dean

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Approved by order of the board of trustees on 23rd September 2022 and signed on its behalf by:

Astbury Mere Trust
Report of the Trustees
for the Year Ended 31st December 2021

A Cresswell - Trustee

**Independent Examiner's Report to the Trustees of
Astbury Mere Trust**

Independent examiner's report to the trustees of Astbury Mere Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Amanda Grint
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

23rd September 2022

Astbury Mere Trust

Statement of Financial Activities
for the Year Ended 31st December 2021

	Notes	Unrestricted fund £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		40,617	6,299	46,916	32,074
Other trading activities	2	50,055	-	50,055	37,831
Investment income	3	28,124	-	28,124	17,620
Total		118,796	6,299	125,095	87,525
EXPENDITURE ON					
Raising funds	4	2,726	460	3,186	2,207
Charitable activities					
Country park maintenance & management		103,748	2,682	106,430	62,016
Total		106,474	3,142	109,616	64,223
Net gains/(losses) on investments		20,769	-	20,769	(2,490)
NET INCOME		33,091	3,157	36,248	20,812
Transfers between funds	14	460	(460)	-	-
Net movement in funds		33,551	2,697	36,248	20,812
RECONCILIATION OF FUNDS					
Total funds brought forward		443,578	10,940	454,518	433,706
TOTAL FUNDS CARRIED FORWARD		477,129	13,637	490,766	454,518

The notes form part of these financial statements

Astbury Mere Trust

Balance Sheet
31st December 2021

	Notes	Unrestricted fund £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
FIXED ASSETS					
Tangible assets	9	206,646	-	206,646	210,486
Investments	10	236,689	-	236,689	215,208
		<u>443,335</u>	<u>-</u>	<u>443,335</u>	<u>425,694</u>
CURRENT ASSETS					
Stocks	11	400	-	400	872
Debtors	12	6,207	-	6,207	6,286
Cash at bank and in hand		48,692	13,637	62,329	31,271
		<u>55,299</u>	<u>13,637</u>	<u>68,936</u>	<u>38,429</u>
CREDITORS					
Amounts falling due within one year	13	(21,505)	-	(21,505)	(9,605)
NET CURRENT ASSETS		<u>33,794</u>	<u>13,637</u>	<u>47,431</u>	<u>28,824</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>477,129</u>	<u>13,637</u>	<u>490,766</u>	<u>454,518</u>
NET ASSETS		<u>477,129</u>	<u>13,637</u>	<u>490,766</u>	<u>454,518</u>
FUNDS	14				
Unrestricted funds				477,129	443,578
Restricted funds				13,637	10,940
TOTAL FUNDS				<u>490,766</u>	<u>454,518</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Astbury Mere Trust

Balance Sheet - continued

31st December 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd September 2022 and were signed on its behalf by:

A Cresswell - Trustee

Astbury Mere Trust

Notes to the Financial Statements for the Year Ended 31st December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The trustees have considered the potential impact of COVID-19 on the principal activities of the charity and they believe that they have sufficient resources in place to operate for the foreseeable future. They believe there are no material uncertainties about the charity's ability to continue. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

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 reducing balance and not provided on land
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

Valuation of investments

Investments are included at their market values ruling at 31st December 2021. The valuation is based on the mid-market prices from the appropriate Stock Exchange, market makers or from the relevant fund manager.

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

2. OTHER TRADING ACTIVITIES

	31/12/21	31/12/20
	£	£
Room Hire	2,690	4,006
Catering Concession	23,953	8,882
Car Parking	23,412	24,943
	<u>50,055</u>	<u>37,831</u>

3. INVESTMENT INCOME

	31/12/21	31/12/20
	£	£
Rents received	22,467	10,750
Listed Investment Income	5,588	6,807
Deposit account interest	69	63
	<u>28,124</u>	<u>17,620</u>

4. RAISING FUNDS

Other trading activities

	31/12/21	31/12/20
	£	£
Opening stock	872	1,030
Purchases	460	-
Closing stock	(400)	(872)
	<u>932</u>	<u>158</u>

Investment management costs

	31/12/21	31/12/20
	£	£
Portfolio management	2,254	2,049
	<u>3,186</u>	<u>2,207</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/21	31/12/20
	£	£
Depreciation - owned assets	3,840	4,227
Deficit on disposal of fixed assets	-	3,637
	<u></u>	<u></u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

Trustee expenses paid in the year totalled £159 (£349 2020) to two trustees as follows, repairs £60 to one trustee (2020 £47 to one trustee), computer expenses £16 to one trustee (2020 £0), general expenses to one trustee £13 (2020 £13 to one trustee) and Paypal test £70 to one trustee.

7. STAFF COSTS

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

	31/12/21	31/12/20
Country park maintenance & management	<u><u>1</u></u>	<u><u>1</u></u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,574	17,500	32,074
Other trading activities	37,831	-	37,831
Investment income	17,620	-	17,620
Total	<u>70,025</u>	<u>17,500</u>	<u>87,525</u>
EXPENDITURE ON			
Raising funds	2,207	-	2,207
Charitable activities			
Country park maintenance & management	62,016	-	62,016
Total	<u>64,223</u>	<u>-</u>	<u>64,223</u>
Net gains/(losses) on investments	(2,490)	-	(2,490)
NET INCOME	3,312	17,500	20,812
Transfers between funds	42,560	(42,560)	-
Net movement in funds	45,872	(25,060)	20,812
RECONCILIATION OF FUNDS			
Total funds brought forward	397,706	36,000	433,706
TOTAL FUNDS CARRIED FORWARD	<u><u>443,578</u></u>	<u><u>10,940</u></u>	<u><u>454,518</u></u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st January 2021 and 31st December 2021	<u>210,675</u>	<u>26,259</u>	<u>4,885</u>	<u>4,879</u>	<u>246,698</u>
DEPRECIATION					
At 1st January 2021	<u>14,330</u>	<u>14,953</u>	<u>3,884</u>	<u>3,045</u>	<u>36,212</u>
Charge for year	<u>2,427</u>	<u>1,130</u>	<u>100</u>	<u>183</u>	<u>3,840</u>
At 31st December 2021	<u>16,757</u>	<u>16,083</u>	<u>3,984</u>	<u>3,228</u>	<u>40,052</u>
NET BOOK VALUE					
At 31st December 2021	<u>193,918</u>	<u>10,176</u>	<u>901</u>	<u>1,651</u>	<u>206,646</u>
At 31st December 2020	<u>196,345</u>	<u>11,306</u>	<u>1,001</u>	<u>1,834</u>	<u>210,486</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st January 2021	215,208
Additions	34,958
Disposals	(34,246)
Net realised gains/(losses)	1,116
Net unrealised gains/(losses)	19,653
At 31st December 2021	<u>236,689</u>
NET BOOK VALUE	
At 31st December 2021	<u>236,689</u>
At 31st December 2020	<u>215,208</u>

The investments are analysed as follows:

	2021	2020
UK	58%	63%
Outside the UK	42%	37%

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

11. STOCKS

	31/12/21	31/12/20
	£	£
Stocks	400	872
	<u>400</u>	<u>872</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Trade debtors	69	-
Other debtors	83	-
VAT	-	642
Prepayments	6,055	5,644
	<u>6,207</u>	<u>6,286</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Trade creditors	3,470	2,931
Social security and other taxes	81	-
VAT	1,055	-
Other creditors	51	-
Accrued expenses	16,848	6,674
	<u>21,505</u>	<u>9,605</u>

14. MOVEMENT IN FUNDS

	At 1/1/21	Net movement	Transfers between funds	At 31/12/21
	£	in funds	£	£
Unrestricted funds				
General fund	443,578	33,091	460	477,129
Restricted funds				
Mrs J Clowes	460	-	(460)	-
Mrs D Dillion	480	-	-	480
Medium Term Reserve	10,000	-	-	10,000
Co-op Community Fund	-	1,857	-	1,857
Footpath Resurfacing	-	1,300	-	1,300
	<u>10,940</u>	<u>3,157</u>	<u>(460)</u>	<u>13,637</u>
TOTAL FUNDS	<u>454,518</u>	<u>36,248</u>	<u>-</u>	<u>490,766</u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	118,796	(106,474)	20,769	33,091
Restricted funds				
Co-op Community Fund	1,989	(132)	-	1,857
Footpath Resurfacing	4,310	(3,010)	-	1,300
	<u>6,299</u>	<u>(3,142)</u>	<u>-</u>	<u>3,157</u>
TOTAL FUNDS	<u>125,095</u>	<u>(109,616)</u>	<u>20,769</u>	<u>36,248</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	397,706	3,312	42,560	443,578
Restricted funds				
Mrs J Clowes	460	-	-	460
Mrs D Dillion	480	-	-	480
Medium Term Reserve	34,000	-	(24,000)	10,000
Sailing Centre Phase 3	1,060	17,500	(18,560)	-
	<u>36,000</u>	<u>17,500</u>	<u>(42,560)</u>	<u>10,940</u>
TOTAL FUNDS	<u>433,706</u>	<u>20,812</u>	<u>-</u>	<u>454,518</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	70,025	(64,223)	(2,490)	3,312
Restricted funds				
Sailing Centre Phase 3	17,500	-	-	17,500
	<u>87,525</u>	<u>(64,223)</u>	<u>(2,490)</u>	<u>20,812</u>
TOTAL FUNDS	<u>87,525</u>	<u>(64,223)</u>	<u>(2,490)</u>	<u>20,812</u>

Astbury Mere Trust

Notes to the Financial Statements - continued for the Year Ended 31st December 2021

14. MOVEMENT IN FUNDS - continued

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

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	397,706	36,403	43,020	477,129
Restricted funds				
Mrs J Clowes	460	-	(460)	-
Mrs D Dillion	480	-	-	480
Medium Term Reserve	34,000	-	(24,000)	10,000
Sailing Centre Phase 3	1,060	17,500	(18,560)	-
Co-op Community Fund	-	1,857	-	1,857
Footpath Resurfacing	-	1,300	-	1,300
	<u>36,000</u>	<u>20,657</u>	<u>(43,020)</u>	<u>13,637</u>
TOTAL FUNDS	<u>433,706</u>	<u>57,060</u>	<u>-</u>	<u>490,766</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	188,821	(170,697)	18,279	36,403
Restricted funds				
Sailing Centre Phase 3	17,500	-	-	17,500
Co-op Community Fund	1,989	(132)	-	1,857
Footpath Resurfacing	4,310	(3,010)	-	1,300
	<u>23,799</u>	<u>(3,142)</u>	<u>-</u>	<u>20,657</u>
TOTAL FUNDS	<u>212,620</u>	<u>(173,839)</u>	<u>18,279</u>	<u>57,060</u>

15. RELATED PARTY DISCLOSURES

During the year there were the following related party transactions:

A donation of £500 towards the footpath project was received from Glass & Stainless Ltd. J Whitehead is a director of Glass & Stainless Ltd.

G Wolfenden who is a trustee, processed purchases totalling £70 to test whether the Paypal QR code system was working, the sum of £70 was repaid in full to G Wolfenden during the year.

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

16. COVID-19

During the year, the UK continued to be impacted by the outbreak of COVID-19. In order to manage the spread of the virus the Government has imposed significant restrictions on the movement of people and the ability of businesses to continue to trade. The Trustees acknowledge the increasing risk from COVID-19 and have sought to mitigate their risk by carrying out a thorough review as discussed below:

Government assistance

The charity has taken advantage of the government grants.

Astbury Mere Trust

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31/12/21 £	31/12/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants & Donations	7,326	21,488
Gift aid	449	586
Government Grants	8,373	10,000
Pathworks Project Grant & Donations	29,120	-
Tree Works Income	1,648	-
	46,916	32,074
Other trading activities		
Room Hire	2,690	4,006
Catering Concession	23,953	8,882
Car Parking	23,412	24,943
	50,055	37,831
Investment income		
Rents received	22,467	10,750
Listed Investment Income	5,588	6,807
Deposit account interest	69	63
	28,124	17,620
Total incoming resources	125,095	87,525
EXPENDITURE		
Other trading activities		
Opening stock	872	1,030
Purchases	460	-
Closing stock	(400)	(872)
	932	158
Investment management costs		
Portfolio management	2,254	2,049
Charitable activities		
Wages	10,652	7,943
Pensions	115	-
Rates and water	336	1,358
Insurance	5,408	2,328
Light and heat	4,060	2,948
Telephone	310	284
Postage and stationery	359	406
Sundries	1,549	1,873
Carried forward	22,789	17,140

Astbury Mere Trust

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31/12/21 £	31/12/20 £
Charitable activities		
Brought forward	22,789	17,140
Repairs	10,776	13,929
Warden Costs	24,833	20,622
Computer costs	734	-
Footpath Project Costs	35,708	-
Tree Works	5,045	-
	99,885	51,691
Support costs		
Finance		
Bank charges	428	337
Paypal fees	121	-
Donations	-	50
	549	387
Other		
Freehold property	2,427	2,476
Plant and machinery	1,131	1,256
Fixtures and fittings	100	111
Computer equipment	183	382
Loss on sale of tangible fixed assets	-	3,637
	3,841	7,862
Governance costs		
Accountancy fees	1,655	1,526
Legal & professional fees	500	550
	2,155	2,076
Total resources expended	109,616	64,223
Net income before gains and losses	15,479	23,302
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	1,116	(3,552)
Net income	16,595	19,750

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 02331405 (England and Wales)
REGISTERED CHARITY NUMBER: 1007740

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2021
for
Astbury Mere Trust

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Astbury Mere Trust

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for the Year Ended 31st December 2021**

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Detailed Statement of Financial Activities	15 to 16

Astbury Mere Trust
Report of the Trustees
for the Year Ended 31st December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2021. 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

The main purpose of the charity is to manage and maintain the country park at Astbury Mere, Congleton.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02331405 (England and Wales)

Registered Charity number

1007740

Registered office

Trustee Office,
Astbury Mere Country Park
Sandy Lane,
Congleton
Cheshire
CW12 4AW

Trustees

Mrs C J Whiting
Mrs J Silk (resigned 8/3/2022)
G Wolfenden
J Whitehead
Mrs S Dean
A Cresswell
G F Cresswell
M A F Gartside Cllr
L I Mort
R B Mort
Cllr S M Akers Smith (appointed 9/3/2021)
P Speed
P Howell (appointed 7/12/2021)

Company Secretary

Mrs S Dean

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Approved by order of the board of trustees on 23rd September 2022 and signed on its behalf by:

Astbury Mere Trust
Report of the Trustees
for the Year Ended 31st December 2021

A Cresswell - Trustee

**Independent Examiner's Report to the Trustees of
Astbury Mere Trust**

Independent examiner's report to the trustees of Astbury Mere Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Amanda Grint
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

23rd September 2022

Astbury Mere Trust

Statement of Financial Activities
for the Year Ended 31st December 2021

	Notes	Unrestricted fund £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		40,617	6,299	46,916	32,074
Other trading activities	2	50,055	-	50,055	37,831
Investment income	3	28,124	-	28,124	17,620
Total		118,796	6,299	125,095	87,525
EXPENDITURE ON					
Raising funds	4	2,726	460	3,186	2,207
Charitable activities					
Country park maintenance & management		103,748	2,682	106,430	62,016
Total		106,474	3,142	109,616	64,223
Net gains/(losses) on investments		20,769	-	20,769	(2,490)
NET INCOME		33,091	3,157	36,248	20,812
Transfers between funds	14	460	(460)	-	-
Net movement in funds		33,551	2,697	36,248	20,812
RECONCILIATION OF FUNDS					
Total funds brought forward		443,578	10,940	454,518	433,706
TOTAL FUNDS CARRIED FORWARD		477,129	13,637	490,766	454,518

The notes form part of these financial statements

Astbury Mere Trust

Balance Sheet
31st December 2021

	Notes	Unrestricted fund £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
FIXED ASSETS					
Tangible assets	9	206,646	-	206,646	210,486
Investments	10	236,689	-	236,689	215,208
		<u>443,335</u>	<u>-</u>	<u>443,335</u>	<u>425,694</u>
CURRENT ASSETS					
Stocks	11	400	-	400	872
Debtors	12	6,207	-	6,207	6,286
Cash at bank and in hand		48,692	13,637	62,329	31,271
		<u>55,299</u>	<u>13,637</u>	<u>68,936</u>	<u>38,429</u>
CREDITORS					
Amounts falling due within one year	13	(21,505)	-	(21,505)	(9,605)
NET CURRENT ASSETS		<u>33,794</u>	<u>13,637</u>	<u>47,431</u>	<u>28,824</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>477,129</u>	<u>13,637</u>	<u>490,766</u>	<u>454,518</u>
NET ASSETS		<u>477,129</u>	<u>13,637</u>	<u>490,766</u>	<u>454,518</u>
FUNDS	14				
Unrestricted funds				477,129	443,578
Restricted funds				13,637	10,940
TOTAL FUNDS				<u>490,766</u>	<u>454,518</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Astbury Mere Trust

Balance Sheet - continued

31st December 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd September 2022 and were signed on its behalf by:

A Cresswell - Trustee

Astbury Mere Trust

Notes to the Financial Statements for the Year Ended 31st December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The trustees have considered the potential impact of COVID-19 on the principal activities of the charity and they believe that they have sufficient resources in place to operate for the foreseeable future. They believe there are no material uncertainties about the charity's ability to continue. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

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 reducing balance and not provided on land
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

Valuation of investments

Investments are included at their market values ruling at 31st December 2021. The valuation is based on the mid-market prices from the appropriate Stock Exchange, market makers or from the relevant fund manager.

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

2. OTHER TRADING ACTIVITIES

	31/12/21	31/12/20
	£	£
Room Hire	2,690	4,006
Catering Concession	23,953	8,882
Car Parking	23,412	24,943
	<u>50,055</u>	<u>37,831</u>

3. INVESTMENT INCOME

	31/12/21	31/12/20
	£	£
Rents received	22,467	10,750
Listed Investment Income	5,588	6,807
Deposit account interest	69	63
	<u>28,124</u>	<u>17,620</u>

4. RAISING FUNDS

Other trading activities

	31/12/21	31/12/20
	£	£
Opening stock	872	1,030
Purchases	460	-
Closing stock	(400)	(872)
	<u>932</u>	<u>158</u>

Investment management costs

	31/12/21	31/12/20
	£	£
Portfolio management	2,254	2,049
	<u>3,186</u>	<u>2,207</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/21	31/12/20
	£	£
Depreciation - owned assets	3,840	4,227
Deficit on disposal of fixed assets	-	3,637
	<u></u>	<u></u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

Trustee expenses paid in the year totalled £159 (£349 2020) to two trustees as follows, repairs £60 to one trustee (2020 £47 to one trustee), computer expenses £16 to one trustee (2020 £0), general expenses to one trustee £13 (2020 £13 to one trustee) and Paypal test £70 to one trustee.

7. STAFF COSTS

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

	31/12/21	31/12/20
Country park maintenance & management	1	1

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,574	17,500	32,074
Other trading activities	37,831	-	37,831
Investment income	17,620	-	17,620
Total	70,025	17,500	87,525
EXPENDITURE ON			
Raising funds	2,207	-	2,207
Charitable activities			
Country park maintenance & management	62,016	-	62,016
Total	64,223	-	64,223
Net gains/(losses) on investments	(2,490)	-	(2,490)
NET INCOME	3,312	17,500	20,812
Transfers between funds	42,560	(42,560)	-
Net movement in funds	45,872	(25,060)	20,812
RECONCILIATION OF FUNDS			
Total funds brought forward	397,706	36,000	433,706
TOTAL FUNDS CARRIED FORWARD	443,578	10,940	454,518

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st January 2021 and 31st December 2021	<u>210,675</u>	<u>26,259</u>	<u>4,885</u>	<u>4,879</u>	<u>246,698</u>
DEPRECIATION					
At 1st January 2021	14,330	14,953	3,884	3,045	36,212
Charge for year	<u>2,427</u>	<u>1,130</u>	<u>100</u>	<u>183</u>	<u>3,840</u>
At 31st December 2021	<u>16,757</u>	<u>16,083</u>	<u>3,984</u>	<u>3,228</u>	<u>40,052</u>
NET BOOK VALUE					
At 31st December 2021	<u>193,918</u>	<u>10,176</u>	<u>901</u>	<u>1,651</u>	<u>206,646</u>
At 31st December 2020	<u>196,345</u>	<u>11,306</u>	<u>1,001</u>	<u>1,834</u>	<u>210,486</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st January 2021	215,208
Additions	34,958
Disposals	(34,246)
Net realised gains/(losses)	1,116
Net unrealised gains/(losses)	19,653
At 31st December 2021	<u>236,689</u>
NET BOOK VALUE	
At 31st December 2021	<u>236,689</u>
At 31st December 2020	<u>215,208</u>

The investments are analysed as follows:

	2021	2020
UK	58%	63%
Outside the UK	42%	37%

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

11. STOCKS

	31/12/21	31/12/20
	£	£
Stocks	400	872
	<u>400</u>	<u>872</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Trade debtors	69	-
Other debtors	83	-
VAT	-	642
Prepayments	6,055	5,644
	<u>6,207</u>	<u>6,286</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Trade creditors	3,470	2,931
Social security and other taxes	81	-
VAT	1,055	-
Other creditors	51	-
Accrued expenses	16,848	6,674
	<u>21,505</u>	<u>9,605</u>

14. MOVEMENT IN FUNDS

	At 1/1/21	Net movement	Transfers	At
	£	in funds	between	31/12/21
		£	funds	£
Unrestricted funds				
General fund	443,578	33,091	460	477,129
Restricted funds				
Mrs J Clowes	460	-	(460)	-
Mrs D Dillion	480	-	-	480
Medium Term Reserve	10,000	-	-	10,000
Co-op Community Fund	-	1,857	-	1,857
Footpath Resurfacing	-	1,300	-	1,300
	<u>10,940</u>	<u>3,157</u>	<u>(460)</u>	<u>13,637</u>
TOTAL FUNDS	<u>454,518</u>	<u>36,248</u>	<u>-</u>	<u>490,766</u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	118,796	(106,474)	20,769	33,091
Restricted funds				
Co-op Community Fund	1,989	(132)	-	1,857
Footpath Resurfacing	4,310	(3,010)	-	1,300
	<u>6,299</u>	<u>(3,142)</u>	<u>-</u>	<u>3,157</u>
TOTAL FUNDS	<u>125,095</u>	<u>(109,616)</u>	<u>20,769</u>	<u>36,248</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	397,706	3,312	42,560	443,578
Restricted funds				
Mrs J Clowes	460	-	-	460
Mrs D Dillion	480	-	-	480
Medium Term Reserve	34,000	-	(24,000)	10,000
Sailing Centre Phase 3	1,060	17,500	(18,560)	-
	<u>36,000</u>	<u>17,500</u>	<u>(42,560)</u>	<u>10,940</u>
TOTAL FUNDS	<u>433,706</u>	<u>20,812</u>	<u>-</u>	<u>454,518</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	70,025	(64,223)	(2,490)	3,312
Restricted funds				
Sailing Centre Phase 3	17,500	-	-	17,500
	<u>87,525</u>	<u>(64,223)</u>	<u>(2,490)</u>	<u>20,812</u>
TOTAL FUNDS	<u>87,525</u>	<u>(64,223)</u>	<u>(2,490)</u>	<u>20,812</u>

Astbury Mere Trust

Notes to the Financial Statements - continued for the Year Ended 31st December 2021

14. MOVEMENT IN FUNDS - continued

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

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	397,706	36,403	43,020	477,129
Restricted funds				
Mrs J Clowes	460	-	(460)	-
Mrs D Dillion	480	-	-	480
Medium Term Reserve	34,000	-	(24,000)	10,000
Sailing Centre Phase 3	1,060	17,500	(18,560)	-
Co-op Community Fund	-	1,857	-	1,857
Footpath Resurfacing	-	1,300	-	1,300
	<u>36,000</u>	<u>20,657</u>	<u>(43,020)</u>	<u>13,637</u>
TOTAL FUNDS	<u>433,706</u>	<u>57,060</u>	<u>-</u>	<u>490,766</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	188,821	(170,697)	18,279	36,403
Restricted funds				
Sailing Centre Phase 3	17,500	-	-	17,500
Co-op Community Fund	1,989	(132)	-	1,857
Footpath Resurfacing	4,310	(3,010)	-	1,300
	<u>23,799</u>	<u>(3,142)</u>	<u>-</u>	<u>20,657</u>
TOTAL FUNDS	<u>212,620</u>	<u>(173,839)</u>	<u>18,279</u>	<u>57,060</u>

15. RELATED PARTY DISCLOSURES

During the year there were the following related party transactions:

A donation of £500 towards the footpath project was received from Glass & Stainless Ltd. J Whitehead is a director of Glass & Stainless Ltd.

G Wolfenden who is a trustee, processed purchases totalling £70 to test whether the Paypal QR code system was working, the sum of £70 was repaid in full to G Wolfenden during the year.

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

16. COVID-19

During the year, the UK continued to be impacted by the outbreak of COVID-19. In order to manage the spread of the virus the Government has imposed significant restrictions on the movement of people and the ability of businesses to continue to trade. The Trustees acknowledge the increasing risk from COVID-19 and have sought to mitigate their risk by carrying out a thorough review as discussed below:

Government assistance

The charity has taken advantage of the government grants.

Astbury Mere Trust

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31/12/21 £	31/12/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants & Donations	7,326	21,488
Gift aid	449	586
Government Grants	8,373	10,000
Pathworks Project Grant & Donations	29,120	-
Tree Works Income	1,648	-
	46,916	32,074
Other trading activities		
Room Hire	2,690	4,006
Catering Concession	23,953	8,882
Car Parking	23,412	24,943
	50,055	37,831
Investment income		
Rents received	22,467	10,750
Listed Investment Income	5,588	6,807
Deposit account interest	69	63
	28,124	17,620
Total incoming resources	125,095	87,525
EXPENDITURE		
Other trading activities		
Opening stock	872	1,030
Purchases	460	-
Closing stock	(400)	(872)
	932	158
Investment management costs		
Portfolio management	2,254	2,049
Charitable activities		
Wages	10,652	7,943
Pensions	115	-
Rates and water	336	1,358
Insurance	5,408	2,328
Light and heat	4,060	2,948
Telephone	310	284
Postage and stationery	359	406
Sundries	1,549	1,873
Carried forward	22,789	17,140

Astbury Mere Trust

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31/12/21 £	31/12/20 £
Charitable activities		
Brought forward	22,789	17,140
Repairs	10,776	13,929
Warden Costs	24,833	20,622
Computer costs	734	-
Footpath Project Costs	35,708	-
Tree Works	5,045	-
	99,885	51,691
Support costs		
Finance		
Bank charges	428	337
Paypal fees	121	-
Donations	-	50
	549	387
Other		
Freehold property	2,427	2,476
Plant and machinery	1,131	1,256
Fixtures and fittings	100	111
Computer equipment	183	382
Loss on sale of tangible fixed assets	-	3,637
	3,841	7,862
Governance costs		
Accountancy fees	1,655	1,526
Legal & professional fees	500	550
	2,155	2,076
Total resources expended	109,616	64,223
Net income before gains and losses	15,479	23,302
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	1,116	(3,552)
Net income	16,595	19,750

This page does not form part of the statutory financial statements

ASTBURY MERE TRUST

England & Wales - Charity number 1007740

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	01	2020		31	12	2020

Section A Reference and administration details

Charity name	ASTBURY MERE TRUST
Other names charity is known by	None
Registered charity number (if any)	1007740
Charity's principal address	Astbury Mere Country Park Sandy Lane, off Newcastle Road Congleton, Cheshire Postcode CW12 4FP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Robert J Minshull		01.01.2020- 31.12.20	
2	Alison Cresswell	Chair		
3	Sarah J Minshull	Secretary		
4	Gavin Wolfenden			
5	Lorraine Mort	Treasurer		
6	John Whitehead			
7	Jeannie Silk			
8	Caroline Whiting			
9	Nigel Bayley		01.01.20- 23.09.20	
10	Graham Cresswell			
11	Elizabeth Wardlaw		01.01.20- 17.12.20	
12	Peter Clowes		01.01.20- 07.08.20	
13	Richard Mort			
14	Margaret Gartside		Appt 17.02.20	
15	Peter Speed		Appt 12.12.20	
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Memorandum of Association
How the charity is constituted (eg. trust, association, company)	A company limited by guarantee and not having a share capital
Trustee selection methods (eg. appointed by, elected by)	Voting of current Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To provide for the benefit of the inhabitants of Congleton and district a managed and maintained country park at Astbury Mere in perpetuity for recreation or other leisure time occupation with the object of improving life for the said inhabitants.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The trustees confirm that the main activities undertaken during the reporting period have been in accordance with the Charity Commission's guidance on public benefit.

The main activities undertaken by the trust were land management operations to maintain and improve the Country Park for the benefit and enjoyment of the public. The activities were arranged through our Ranger Service and most involved volunteer work either in full or in part.

The key activities for 2020 were:

The management plan for the park 2017-2022 was completed and this will be guiding the overall site management works over the next five years.

The year was dominated by the impact of Coronavirus which had implications in particular for the level and degree of public interaction that site staff could have with visitors.

Other impacts included the suspension of volunteer input into site management activities and a reduced Ranger presence, the consequence of the drop in income to the Trust. As a result, site operations were constrained which had a knock-on impact on grounds maintenance tasks and forward planning operations, with some site tasks were put out to external contract and restricted in scope in comparison to previous years. Nevertheless, the park was kept safe and welcoming throughout and all core jobs were completed.

The amenity grassland areas were kept cut throughout the season and the annual cut of the various hay meadows was completed. In the Community Orchard limited tree pruning was undertaken and the meadow paths were kept regularly trimmed.

Path side vegetation was kept cut back and the car park beds trimmed. In addition, the various hedges adjacent to Banky Fields, Galbraith Close and Sandy Lane were all trimmed.

Trees were coppiced in the southern woodlands as part of the ongoing woodland management plan and elsewhere several dead / dying trees were removed on safety grounds. Some tree thinning works were undertaken at the request of neighbours

Clearance work around the newly planted trees in the Margaret Memorial Woodland was undertaken, with broken tree guards and trees replaced as necessary. In October a task undertaken by Congleton District Conservation Volunteers saw the refurbishment of another flight of the steps that wind through this woodland.

A new seat was installed in the Community Wildlife Area to replace one that was originally installed in memory of an ex-trustee

A contract to refurbish the land drainage system, shedding water away from the lakeside path on the southern and eastern banks of the park

was completed. Other drainage and associated minor resurfacing works were also completed elsewhere in the park.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We do not have any permanent or semi-permanent volunteers.

Volunteers are sought for particular jobs or projects as needed. Our primary source is from those who have volunteered in the past; volunteers come from many sources including individuals, organised groups such as the Congleton Conservation Volunteers and businesses looking for activities to support their social responsibility programmes.

Section D- Achievements and Performance

Summary of the main achievements of the charity during the year

Whilst the year started off with a fairly familiar pattern of visitor use, the period from March onwards was one of immense change. Initially the effect of lockdown was to see a marked drop off in day visitors, the suspension of visitor centre group bookings and the cancellation of all public events. The park was very quiet for several weeks but with lockdown restrictions eased the park then experienced unprecedented visitor numbers along with the associated pressures. This manifested with increased path edge erosion (people looking to social distance as much as possible), a change in visitor profile (more first-time visitors) and an overall and very noticeable increase in total visitor numbers.

At the beginning of 2020 we were able to complete a large project to refurbish and modernise a large building that the Trust own and rent to a company that run water sport activities and land based activities such as wood craft and orienteering. We were able to perform these works mainly due to our success in obtaining grants from various sources including William Dean Trust, Astbury May Day and Congleton Inclosure Trust.

Groups utilising the park up to March 2020 included Parkrun, Pram Fit and both The Dogfather's and Petiquette's dog training classes. After the Coronavirus pandemic hit these activities were suspended.

Users of the Visitor Centre up to March 2020 included Congleton Writers Forum, Congleton Advanced Motorists, Congleton Sustainability Group, the U3A's Welsh Improver, Improve Your Spanish and Flower Arranging classes plus professional bird photography workshops. We did not reopen the visitor centre during the remainder of 2020.

Section E Financial review

Brief statement of the charity's policy on reserves

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Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

While the income derived from the Trust's investments only represents 25-30% of the total income it is necessary to ensure that the reserves are kept as safe as possible whilst generating the best level of return. The investment objective is to generate a return bettering inflation over the long term, after expenses. This should allow the Trust to at least maintain the value of the investment, whilst the income from that investment is used to contribute to the running cost of managing and maintaining the park.

All investments should produce a return in line with the Trust's stated investment objectives agreed by the Trustees and where practical ensuring that those funds are invested ethically.

Section F Other optional information

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Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

--	--

Full name(s) Sarah Dean

--	--

Position (eg Secretary, Chair, etc)

Secretary

Date

09.09.21

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2020
for
Astbury Mere Trust

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Astbury Mere Trust

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for the Year Ended 31st December 2020**

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Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 14

Report of the Trustees
for the Year Ended 31st December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2020. 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

The main purpose of the charity is to manage and maintain the country park at Astbury Mere, Congleton.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02331405 (England and Wales)

Registered Charity number

1007740

Registered office

Astbury Mere Country Park
Sandy Lane
Congleton
Cheshire
CW12 4FP

Trustees

R J Minshull (resigned 31/12/2020)
Mrs C J Whiting
Mrs J Silk
N Bayley (resigned 23/9/2020)
Mrs E Wardlaw (resigned 17/12/2020)
G Wolfenden
P Clowes (deceased 7/8/2020)
J Whitehead
Mrs S Dean
A Cresswell
G F Cresswell
M A F Gartside Cllr (appointed 17/2/2020)
L I Mort
R B Mort
Cllr S M Akers Smith (appointed 9/3/2021)
P Speed (appointed 12/12/2020)

Company Secretary

Mrs S Dean

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Astbury Mere Trust (Registered number: 02331405)

Report of the Trustees
for the Year Ended 31st December 2020

Approved by order of the board of trustees on 23rd September 2021 and signed on its behalf by:

A Cresswell - Trustee

Independent Examiner's Report to the Trustees of
Astbury Mere Trust

Independent examiner's report to the trustees of Astbury Mere Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Amanda Grint
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

23rd September 2021

Astbury Mere Trust

Statement of Financial Activities
for the Year Ended 31st December 2020

	Notes	Unrestricted fund £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		14,574	17,500	32,074	38,685
Other trading activities	2	37,831	-	37,831	37,490
Investment income	3	17,620	-	17,620	18,613
Total		70,025	17,500	87,525	94,788
EXPENDITURE ON					
Raising funds	4	2,207	-	2,207	3,072
Charitable activities					
Country park maintenance & management		62,016	-	62,016	70,392
Total		64,223	-	64,223	73,464
Net gains/(losses) on investments		(2,490)	-	(2,490)	24,678
NET INCOME		3,312	17,500	20,812	46,002
Transfers between funds	14	42,560	(42,560)	-	-
Net movement in funds		45,872	(25,060)	20,812	46,002
RECONCILIATION OF FUNDS					
Total funds brought forward		397,706	36,000	433,706	387,704
TOTAL FUNDS CARRIED FORWARD		443,578	10,940	454,518	433,706

The notes form part of these financial statements

Astbury Mere Trust (Registered number: 02331405)

Balance Sheet
31st December 2020

	Notes	Unrestricted fund £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
FIXED ASSETS					
Tangible assets	9	210,486	-	210,486	162,496
Investments	10	215,208	-	215,208	222,664
		<u>425,694</u>	<u>-</u>	<u>425,694</u>	<u>385,160</u>
CURRENT ASSETS					
Stocks	11	872	-	872	1,030
Debtors	12	6,286	-	6,286	6,423
Cash at bank and in hand		20,331	10,940	31,271	53,926
		<u>27,489</u>	<u>10,940</u>	<u>38,429</u>	<u>61,379</u>
CREDITORS					
Amounts falling due within one year	13	(9,605)	-	(9,605)	(12,833)
NET CURRENT ASSETS		<u>17,884</u>	<u>10,940</u>	<u>28,824</u>	<u>48,546</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>443,578</u>	<u>10,940</u>	<u>454,518</u>	<u>433,706</u>
NET ASSETS		<u>443,578</u>	<u>10,940</u>	<u>454,518</u>	<u>433,706</u>
FUNDS	14				
Unrestricted funds				443,578	397,706
Restricted funds				10,940	36,000
TOTAL FUNDS				<u>454,518</u>	<u>433,706</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31st December 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd September 2021 and were signed on its behalf by:

A Cresswell - Trustee

Astbury Mere Trust

Notes to the Financial Statements **for the Year Ended 31st December 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The trustees have considered the potential impact of COVID-19 on the principal activities of the charity and they believe that they have sufficient resources in place to operate for the foreseeable future. They believe there are no material uncertainties about the charity's ability to continue. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

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 reducing balance and not provided on land
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

Valuation of investments

Investments are included at their market values ruling at 31st December 2020. The valuation is based on the mid-market prices from the appropriate Stock Exchange, market makers or from the relevant fund manager.

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

2. OTHER TRADING ACTIVITIES

	31/12/20	31/12/19
	£	£
Room Hire	4,006	3,802
Catering Concession	8,882	11,816
Car Parking	24,943	21,872
	<u>37,831</u>	<u>37,490</u>

3. INVESTMENT INCOME

	31/12/20	31/12/19
	£	£
Rents received	10,750	12,285
Listed Investment Income	6,807	6,219
Deposit account interest	63	109
	<u>17,620</u>	<u>18,613</u>

4. RAISING FUNDS

Investment management costs

	31/12/20	31/12/19
	£	£
Portfolio management	<u>2,049</u>	<u>2,413</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/20	31/12/19
	£	£
Depreciation - owned assets	4,227	3,557
Deficit on disposal of fixed assets	<u>3,637</u>	<u>-</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

Trustee expenses paid in the year totalled £349 (£3,911 2019) to three trustees as follows, repairs £47 to one trustee (2019 £736 to three trustees), printing, postage and stationery £0 (2019 £126 to two trustees), fixed asset additions £289 to one trustee (2019 £3,023 for one trustee), general expenses £13 to one trustee (2019 £16 for one trustee).

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

7. STAFF COSTS

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

	31/12/20	31/12/19
Country park maintenance & management	<u>1</u>	<u>2</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,785	28,900	38,685
Other trading activities	37,490	-	37,490
Investment income	<u>18,613</u>	<u>-</u>	<u>18,613</u>
Total	<u>65,888</u>	<u>28,900</u>	<u>94,788</u>
 EXPENDITURE ON			
Raising funds	3,072	-	3,072
 Charitable activities			
Country park maintenance & management	70,392	-	70,392
Total	<u>73,464</u>	<u>-</u>	<u>73,464</u>
Net gains on investments	<u>24,678</u>	<u>-</u>	<u>24,678</u>
NET INCOME	<u>17,102</u>	<u>28,900</u>	<u>46,002</u>
 Transfers between funds	<u>8,670</u>	<u>(8,670)</u>	<u>-</u>
Net movement in funds	<u>25,772</u>	<u>20,230</u>	<u>46,002</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	371,934	15,770	387,704
TOTAL FUNDS CARRIED FORWARD	<u><u>397,706</u></u>	<u><u>36,000</u></u>	<u><u>433,706</u></u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st January 2020	154,822	28,172	4,958	6,529	194,481
Additions	55,853	-	-	-	55,853
Disposals	-	(1,913)	(73)	(1,650)	(3,636)
At 31st December 2020	<u>210,675</u>	<u>26,259</u>	<u>4,885</u>	<u>4,879</u>	<u>246,698</u>
DEPRECIATION					
At 1st January 2020	11,853	13,697	3,772	2,663	31,985
Charge for year	2,477	1,256	112	382	4,227
At 31st December 2020	<u>14,330</u>	<u>14,953</u>	<u>3,884</u>	<u>3,045</u>	<u>36,212</u>
NET BOOK VALUE					
At 31st December 2020	<u>196,345</u>	<u>11,306</u>	<u>1,001</u>	<u>1,834</u>	<u>210,486</u>
At 31st December 2019	<u>142,969</u>	<u>14,475</u>	<u>1,186</u>	<u>3,866</u>	<u>162,496</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st January 2020	222,664
Additions	41,964
Disposals	(46,930)
Net realised gains/(losses)	(3,552)
Net unrealised gains/(losses)	1,062
At 31st December 2020	<u>215,208</u>
NET BOOK VALUE	
At 31st December 2020	<u>215,208</u>
At 31st December 2019	<u>222,664</u>

The investments are analysed as follows:

2020 2019

UK 63% 60%

Outside the UK 37% 40%

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

11. STOCKS

	31/12/20	31/12/19
	£	£
Stocks	<u>872</u>	<u>1,030</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Trade debtors	-	53
VAT	642	1,256
Prepayments	<u>5,644</u>	<u>5,114</u>
	<u>6,286</u>	<u>6,423</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Trade creditors	2,931	3,764
Accrued expenses	<u>6,674</u>	<u>9,069</u>
	<u>9,605</u>	<u>12,833</u>

14. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	397,706	3,312	42,560	443,578
Restricted funds				
Mrs J Clowes	460	-	-	460
Mrs D Dillion	480	-	-	480
Medium Term Reserve	34,000	-	(24,000)	10,000
Sailing Centre Phase 3	<u>1,060</u>	<u>17,500</u>	<u>(18,560)</u>	<u>-</u>
	<u>36,000</u>	<u>17,500</u>	<u>(42,560)</u>	<u>10,940</u>
TOTAL FUNDS	<u>433,706</u>	<u>20,812</u>	<u>-</u>	<u>454,518</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	70,025	(64,223)	(2,490)	3,312
Restricted funds				
Sailing Centre Phase 3	17,500	-	-	17,500
TOTAL FUNDS	<u>87,525</u>	<u>(64,223)</u>	<u>(2,490)</u>	<u>20,812</u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General fund	371,934	17,102	8,670	397,706
Restricted funds				
Mrs J Clowes	460	-	-	460
Mrs D Dillion	480	-	-	480
Sailing Centre Phase 2	830	25,500	(26,330)	-
Medium Term Reserve	10,000	-	24,000	34,000
Southern Entry Path	4,000	-	(4,000)	-
Sailing Centre Phase 3	-	3,400	(2,340)	1,060
	<u>15,770</u>	<u>28,900</u>	<u>(8,670)</u>	<u>36,000</u>
TOTAL FUNDS	<u>387,704</u>	<u>46,002</u>	<u>-</u>	<u>433,706</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	65,888	(73,464)	24,678	17,102
Restricted funds				
Sailing Centre Phase 2	25,500	-	-	25,500
Sailing Centre Phase 3	<u>3,400</u>	<u>-</u>	<u>-</u>	<u>3,400</u>
	<u>28,900</u>	<u>-</u>	<u>-</u>	<u>28,900</u>
TOTAL FUNDS	<u>94,788</u>	<u>(73,464)</u>	<u>24,678</u>	<u>46,002</u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

14. MOVEMENT IN FUNDS - continued

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

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	371,934	20,414	51,230	443,578
Restricted funds				
Mrs J Clowes	460	-	-	460
Mrs D Dillion	480	-	-	480
Sailing Centre Phase 2	830	25,500	(26,330)	-
Medium Term Reserve	10,000	-	-	10,000
Southern Entry Path	4,000	-	(4,000)	-
Sailing Centre Phase 3	-	20,900	(20,900)	-
	<u>15,770</u>	<u>46,400</u>	<u>(51,230)</u>	<u>10,940</u>
TOTAL FUNDS	<u>387,704</u>	<u>66,814</u>	<u>-</u>	<u>454,518</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	135,913	(137,687)	22,188	20,414
Restricted funds				
Sailing Centre Phase 2	25,500	-	-	25,500
Sailing Centre Phase 3	<u>20,900</u>	<u>-</u>	<u>-</u>	<u>20,900</u>
	<u>46,400</u>	<u>-</u>	<u>-</u>	<u>46,400</u>
TOTAL FUNDS	<u>182,313</u>	<u>(137,687)</u>	<u>22,188</u>	<u>66,814</u>

15. RELATED PARTY DISCLOSURES

During the year there were the following related party transactions:

£6,000 of costs were paid to NWC Construction for property additions. Mrs S Dean is a director of NWC Construction Ltd.

A loan of £20,000 was made to the trust during the year by Mr R Minshull who is a trustee. The loan was repaid in full to Mr R Minshull during the year.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

16. COVID-19

During the year, the UK continued to be impacted by the outbreak of COVID-19. In order to manage the spread of the virus the Government has imposed significant restrictions on the movement of people and the ability of businesses to continue to trade. The Trustees acknowledge the increasing risk from COVID-19 and have sought to mitigate their risk by carrying out a thorough review as discussed below:

Government assistance

The charity has taken advantage of the government grants.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2020
for
Astbury Mere Trust

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Astbury Mere Trust

**Contents of the Financial Statements
for the Year Ended 31st December 2020**

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Statement of Financial Activities	4
Balance Sheet	5 to 6
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Report of the Trustees
for the Year Ended 31st December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2020. 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

The main purpose of the charity is to manage and maintain the country park at Astbury Mere, Congleton.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02331405 (England and Wales)

Registered Charity number

1007740

Registered office

Astbury Mere Country Park
Sandy Lane
Congleton
Cheshire
CW12 4FP

Trustees

R J Minshull (resigned 31/12/2020)
Mrs C J Whiting
Mrs J Silk
N Bayley (resigned 23/9/2020)
Mrs E Wardlaw (resigned 17/12/2020)
G Wolfenden
P Clowes (deceased 7/8/2020)
J Whitehead
Mrs S Dean
A Cresswell
G F Cresswell
M A F Gartside Cllr (appointed 17/2/2020)
L I Mort
R B Mort
Cllr S M Akers Smith (appointed 9/3/2021)
P Speed (appointed 12/12/2020)

Company Secretary

Mrs S Dean

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Astbury Mere Trust (Registered number: 02331405)

Report of the Trustees
for the Year Ended 31st December 2020

Approved by order of the board of trustees on 23rd September 2021 and signed on its behalf by:

A Cresswell - Trustee

Independent Examiner's Report to the Trustees of
Astbury Mere Trust

Independent examiner's report to the trustees of Astbury Mere Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Amanda Grint
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

23rd September 2021

Astbury Mere Trust

Statement of Financial Activities
for the Year Ended 31st December 2020

	Notes	Unrestricted fund £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		14,574	17,500	32,074	38,685
Other trading activities	2	37,831	-	37,831	37,490
Investment income	3	17,620	-	17,620	18,613
Total		70,025	17,500	87,525	94,788
 EXPENDITURE ON					
Raising funds	4	2,207	-	2,207	3,072
Charitable activities					
Country park maintenance & management		62,016	-	62,016	70,392
Total		64,223	-	64,223	73,464
Net gains/(losses) on investments		(2,490)	-	(2,490)	24,678
NET INCOME		3,312	17,500	20,812	46,002
Transfers between funds	14	42,560	(42,560)	-	-
Net movement in funds		45,872	(25,060)	20,812	46,002
 RECONCILIATION OF FUNDS					
Total funds brought forward		397,706	36,000	433,706	387,704
TOTAL FUNDS CARRIED FORWARD		443,578	10,940	454,518	433,706

The notes form part of these financial statements

Astbury Mere Trust (Registered number: 02331405)

Balance Sheet
31st December 2020

	Notes	Unrestricted fund £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
FIXED ASSETS					
Tangible assets	9	210,486	-	210,486	162,496
Investments	10	215,208	-	215,208	222,664
		<u>425,694</u>	<u>-</u>	<u>425,694</u>	<u>385,160</u>
CURRENT ASSETS					
Stocks	11	872	-	872	1,030
Debtors	12	6,286	-	6,286	6,423
Cash at bank and in hand		20,331	10,940	31,271	53,926
		<u>27,489</u>	<u>10,940</u>	<u>38,429</u>	<u>61,379</u>
CREDITORS					
Amounts falling due within one year	13	(9,605)	-	(9,605)	(12,833)
NET CURRENT ASSETS		<u>17,884</u>	<u>10,940</u>	<u>28,824</u>	<u>48,546</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>443,578</u>	<u>10,940</u>	<u>454,518</u>	<u>433,706</u>
NET ASSETS		<u>443,578</u>	<u>10,940</u>	<u>454,518</u>	<u>433,706</u>
FUNDS	14				
Unrestricted funds				443,578	397,706
Restricted funds				10,940	36,000
TOTAL FUNDS				<u>454,518</u>	<u>433,706</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31st December 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd September 2021 and were signed on its behalf by:

A Cresswell - Trustee

Astbury Mere Trust

Notes to the Financial Statements **for the Year Ended 31st December 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The trustees have considered the potential impact of COVID-19 on the principal activities of the charity and they believe that they have sufficient resources in place to operate for the foreseeable future. They believe there are no material uncertainties about the charity's ability to continue. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

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 reducing balance and not provided on land
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

Valuation of investments

Investments are included at their market values ruling at 31st December 2020. The valuation is based on the mid-market prices from the appropriate Stock Exchange, market makers or from the relevant fund manager.

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

2. OTHER TRADING ACTIVITIES

	31/12/20	31/12/19
	£	£
Room Hire	4,006	3,802
Catering Concession	8,882	11,816
Car Parking	24,943	21,872
	<u>37,831</u>	<u>37,490</u>

3. INVESTMENT INCOME

	31/12/20	31/12/19
	£	£
Rents received	10,750	12,285
Listed Investment Income	6,807	6,219
Deposit account interest	63	109
	<u>17,620</u>	<u>18,613</u>

4. RAISING FUNDS

Investment management costs

	31/12/20	31/12/19
	£	£
Portfolio management	<u>2,049</u>	<u>2,413</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/20	31/12/19
	£	£
Depreciation - owned assets	4,227	3,557
Deficit on disposal of fixed assets	<u>3,637</u>	<u>-</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

Trustee expenses paid in the year totalled £349 (£3,911 2019) to three trustees as follows, repairs £47 to one trustee (2019 £736 to three trustees), printing, postage and stationery £0 (2019 £126 to two trustees), fixed asset additions £289 to one trustee (2019 £3,023 for one trustee), general expenses £13 to one trustee (2019 £16 for one trustee).

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

7. STAFF COSTS

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

	31/12/20	31/12/19
Country park maintenance & management	<u>1</u>	<u>2</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,785	28,900	38,685
Other trading activities	37,490	-	37,490
Investment income	<u>18,613</u>	<u>-</u>	<u>18,613</u>
Total	<u>65,888</u>	<u>28,900</u>	<u>94,788</u>
 EXPENDITURE ON			
Raising funds	3,072	-	3,072
 Charitable activities			
Country park maintenance & management	70,392	-	70,392
Total	<u>73,464</u>	<u>-</u>	<u>73,464</u>
Net gains on investments	<u>24,678</u>	<u>-</u>	<u>24,678</u>
NET INCOME	<u>17,102</u>	<u>28,900</u>	<u>46,002</u>
 Transfers between funds	<u>8,670</u>	<u>(8,670)</u>	<u>-</u>
Net movement in funds	<u>25,772</u>	<u>20,230</u>	<u>46,002</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	371,934	15,770	387,704
TOTAL FUNDS CARRIED FORWARD	<u><u>397,706</u></u>	<u><u>36,000</u></u>	<u><u>433,706</u></u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st January 2020	154,822	28,172	4,958	6,529	194,481
Additions	55,853	-	-	-	55,853
Disposals	-	(1,913)	(73)	(1,650)	(3,636)
At 31st December 2020	<u>210,675</u>	<u>26,259</u>	<u>4,885</u>	<u>4,879</u>	<u>246,698</u>
DEPRECIATION					
At 1st January 2020	11,853	13,697	3,772	2,663	31,985
Charge for year	2,477	1,256	112	382	4,227
At 31st December 2020	<u>14,330</u>	<u>14,953</u>	<u>3,884</u>	<u>3,045</u>	<u>36,212</u>
NET BOOK VALUE					
At 31st December 2020	<u>196,345</u>	<u>11,306</u>	<u>1,001</u>	<u>1,834</u>	<u>210,486</u>
At 31st December 2019	<u>142,969</u>	<u>14,475</u>	<u>1,186</u>	<u>3,866</u>	<u>162,496</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st January 2020	222,664
Additions	41,964
Disposals	(46,930)
Net realised gains/(losses)	(3,552)
Net unrealised gains/(losses)	1,062
At 31st December 2020	<u>215,208</u>
NET BOOK VALUE	
At 31st December 2020	<u>215,208</u>
At 31st December 2019	<u>222,664</u>

The investments are analysed as follows:

2020 2019

UK 63% 60%

Outside the UK 37% 40%

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

11. STOCKS

	31/12/20	31/12/19
	£	£
Stocks	<u>872</u>	<u>1,030</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Trade debtors	-	53
VAT	642	1,256
Prepayments	<u>5,644</u>	<u>5,114</u>
	<u>6,286</u>	<u>6,423</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Trade creditors	2,931	3,764
Accrued expenses	<u>6,674</u>	<u>9,069</u>
	<u>9,605</u>	<u>12,833</u>

14. MOVEMENT IN FUNDS

	At 1/1/20	Net movement	Transfers between funds	At 31/12/20
	£	in funds	£	£
Unrestricted funds				
General fund	397,706	3,312	42,560	443,578
Restricted funds				
Mrs J Clowes	460	-	-	460
Mrs D Dillion	480	-	-	480
Medium Term Reserve	34,000	-	(24,000)	10,000
Sailing Centre Phase 3	<u>1,060</u>	<u>17,500</u>	<u>(18,560)</u>	<u>-</u>
	<u>36,000</u>	<u>17,500</u>	<u>(42,560)</u>	<u>10,940</u>
TOTAL FUNDS	<u>433,706</u>	<u>20,812</u>	<u>-</u>	<u>454,518</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	70,025	(64,223)	(2,490)	3,312
Restricted funds				
Sailing Centre Phase 3	17,500	-	-	17,500
TOTAL FUNDS	<u>87,525</u>	<u>(64,223)</u>	<u>(2,490)</u>	<u>20,812</u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General fund	371,934	17,102	8,670	397,706
Restricted funds				
Mrs J Clowes	460	-	-	460
Mrs D Dillion	480	-	-	480
Sailing Centre Phase 2	830	25,500	(26,330)	-
Medium Term Reserve	10,000	-	24,000	34,000
Southern Entry Path	4,000	-	(4,000)	-
Sailing Centre Phase 3	-	3,400	(2,340)	1,060
	<u>15,770</u>	<u>28,900</u>	<u>(8,670)</u>	<u>36,000</u>
TOTAL FUNDS	<u>387,704</u>	<u>46,002</u>	<u>-</u>	<u>433,706</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	65,888	(73,464)	24,678	17,102
Restricted funds				
Sailing Centre Phase 2	25,500	-	-	25,500
Sailing Centre Phase 3	<u>3,400</u>	<u>-</u>	<u>-</u>	<u>3,400</u>
	<u>28,900</u>	<u>-</u>	<u>-</u>	<u>28,900</u>
TOTAL FUNDS	<u>94,788</u>	<u>(73,464)</u>	<u>24,678</u>	<u>46,002</u>

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

14. MOVEMENT IN FUNDS - continued

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

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	371,934	20,414	51,230	443,578
Restricted funds				
Mrs J Clowes	460	-	-	460
Mrs D Dillion	480	-	-	480
Sailing Centre Phase 2	830	25,500	(26,330)	-
Medium Term Reserve	10,000	-	-	10,000
Southern Entry Path	4,000	-	(4,000)	-
Sailing Centre Phase 3	-	20,900	(20,900)	-
	<u>15,770</u>	<u>46,400</u>	<u>(51,230)</u>	<u>10,940</u>
TOTAL FUNDS	<u>387,704</u>	<u>66,814</u>	<u>-</u>	<u>454,518</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	135,913	(137,687)	22,188	20,414
Restricted funds				
Sailing Centre Phase 2	25,500	-	-	25,500
Sailing Centre Phase 3	<u>20,900</u>	<u>-</u>	<u>-</u>	<u>20,900</u>
	<u>46,400</u>	<u>-</u>	<u>-</u>	<u>46,400</u>
TOTAL FUNDS	<u>182,313</u>	<u>(137,687)</u>	<u>22,188</u>	<u>66,814</u>

15. RELATED PARTY DISCLOSURES

During the year there were the following related party transactions:

£6,000 of costs were paid to NWC Construction for property additions. Mrs S Dean is a director of NWC Construction Ltd.

A loan of £20,000 was made to the trust during the year by Mr R Minshull who is a trustee. The loan was repaid in full to Mr R Minshull during the year.

Astbury Mere Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

16. COVID-19

During the year, the UK continued to be impacted by the outbreak of COVID-19. In order to manage the spread of the virus the Government has imposed significant restrictions on the movement of people and the ability of businesses to continue to trade. The Trustees acknowledge the increasing risk from COVID-19 and have sought to mitigate their risk by carrying out a thorough review as discussed below:

Government assistance

The charity has taken advantage of the government grants.

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