

Catton Park Trust Limited

Company limited by guarantee

Trustees' Annual Report for the year ending 31st March 2021

The Trustee presents the Annual Report and Financial Statements for the year ended: 31st March 2020.

Registered Charity Name	Catton Park Trust Ltd
Charity Number	1112444
Company Registration Number	05090852
Registered Office and Operational Address	Buxton Lodge Oak Lane Old Catton Norwich NR6 7DB
Sole Trustee	Old Catton Parish Council
Chairman	Mr Bradley Sabberton-Coe
Company Secretary	Ms Sarah Vincent
Treasurer	Ms Sarah Vincent
Independent Examiner	Mr Trevor Brown, Internal Audit Services
Bankers	The Co-Operative Bank PLC

Structure, Governance and Management**Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 1st April 2004 and registered as a Charity on 7th December 2005. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Memorandum of Association was amended and approved at meeting on 2nd September 2019. In the event of the Company being wound up Members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The three Directors of the Company, Mr B Sabberton-Coe, Mr M Vincent and Mr B Honess are also Charity Trustees for the purposes of charity law. Old Catton Parish Council is the sole-trustee of Catton Park Trust; all Council Members are Members of the Trust and offer a wide range of business and public sector experience from which the Charity will benefit. Old Catton Parish Council became sole-trustee of the Park on 1st July 2014.

Trustee Induction and Training

Members are encouraged to attend relevant training and copies of newsletters and circulations from the Charity Commission and Voluntary Norfolk are available for all members.

Risk Management

The Members have identified and assessed all risks and established systems to mitigate the risks.

Organisation Structure

The Members meet every 6-8 weeks to administer the Charity and its finances and deal with day to day matters.

The Charity employs a Park Warden who is responsible for the day to day running of the Park. The Warden is supported by an Assistant Park Warden.

Mission Statement

- To manage and protect Catton Park in a way that is recognised as high quality, enhancing the natural landscape and wildlife whilst promoting enjoyment for the local community and visitors.
- To provide opportunities and facilities for education and recreation in a safe and attractive environment, which will encourage greater understanding of the heritage and natural assets of Catton Park.

Public Benefit

The Members confirm that they have had due regard to the Charity Commission's guidance on public benefit.

The Members consider that the Charity meets the Charity Commission's public benefit requirements in the advancement of its objectives, by way of the promotion of the conservation, protection and improvement of Catton Park and its environment. The Park is open to all and there is no charge for use of the Park by individuals.

Achievements and Performance

Coming out of covid restrictions the Lodge has returned to its original usage of an educational building. Ad-hoc hire is no longer available with regular hire to organisations who provide educational (mental and health wellbeing) being encouraged to use the space provided. Daytime hire includes home educational classes, art classes and senior recreational groups, whilst evening hire now includes Brownies, yoga, pilates and mental wellbeing. Outside space is also used by ParkRun, educational groups for forest school and disability groups. The Park has also welcomed annual hire from funfair, circus and open-air theatre.

Catton Park was awarded a Community Green Flag Award for the sixth consecutive year during this period. The Award recognises that Catton Park boasts the highest possible environmental standards, is beautifully maintained and has excellent visitor facilities

Financial Review

All incoming funds have been unrestricted. Income was £55,000 and expenditure was £88,813 (an income decrease of £16,175 and an expenditure increase of £10,745 on the previous financial year).

Principal Funding Sources

Funding is now dependant on private hire, local authority, Natural England and fund raising. Hire of Buxton Lodge, events in the Park, refreshment sales and recycling are an important source of income.

Investment Policy

There are currently no funds for long-term investment. The Trust will continue to review this position should substantial funds become available for investment.

Reserves Policy

The Members are working to find ways to build up reserves.

Plans for Future Periods

It continues to be essential for the Trust to manage the Park within its resources but with limited sources of income this will become increasingly difficult. The Parish Council continue to support the Trust and will be providing additional funding next financial year, via precept. However the Trust must consider the long-term future management of the Park and establish permanent means of income to continue sustainability.

Independent Examiner's Report to the Trustees of Catton Park Trust Ltd Charity – year ended 31 March 2023

Registered Charity No: 1112444

Receipts in the Year: £54,999.94

Payments in the Year: £88,812.59

Reserves as at 31 March 2023: £7,230.97

1. Respective responsibilities of Trustees and Independent Examiner.

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees require an independent examination.

As the Independent Examiner it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act 2011.
- b) follow all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act and state whether particular matters have come to my attention.

2. Report for the year ended 31 March 2023.

The Charity Commission records the Charity's Governing document as relating to a Memorandum and Articles of Association incorporated on 1 April 2004, amended by special resolution dated 2 December 2005 and again on 2 September 2019. The area the Charity can operate in, as set out in its governing document, is Catton Park. Old Catton, Norfolk.

The aims and activities of the Charity are *'to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment of Catton Park. To advance the education of the public in the conservation, protection and improvement of the physical and natural environment of Catton Park'*.

The Independent Examiner attended the Old Catton Parish Council's offices on 18 October 2023. The Trustees (the Old Catton Parish Council) have a Scribe accounting system in place with a detailed breakdown of receipts and payments recorded within the system. Detailed documents recording the Receipts and Payments in the year of account were presented to the Independent Examiner and transactions in the year of account were examined on a sample basis.

The following observations are made:

- a) The Charity's Accounts for the year ending 31 March 2023 have been examined; they have been prepared on a Receipts and Payments basis for audit and Charity Commission purposes. The Accounts have yet to be formally approved by the Trustees.
- b) The Charity Commission website confirms that the Commission received the Annual Return for the previous year (ended 31 March 2022) on 9 January 2023, within the due date. The Commission also received and published a copy of the Independent Examiner's Report for the year ended 31 March 2022.
- c) The Treasurer confirmed that, following approval by Trustees, the Annual Return and accounting information for the year ending 31 March 2023 will be submitted to the Charity Commission by the due date of 31 January 2024.
- d) The Charity holds a Current Account at the Co-operative Bank. The bank account stood at £12,176.58 as at 31 March 2023. However, the Treasurer confirmed that the bank balance had still to reflect unpresented (uncleared) payments totalling £4,945.61 giving an adjusted bank account figure of £7,230.97 as at 31 March 2023. The movement in the Account Balances during the year was as follows:

Accounts Balance b/f at 1 April 2022: £41,043.62 (confirmed with Accounts and Bank Reconciliation at that date)

Add Receipts in year 2022/23: £54,999.94 (confirmed from Scribe Transactions List)

Deduct Payments in year 2022/23: £88,812.59 (confirmed from Scribe Transactions List)

Accounts balance c/f at 31 March 2023: £7,230.97 (confirmed from Scribe Statement of Accounts as at that date)

- e) The recorded Overall Receipts of £54,999.94 in the 2022/23 year of account included £18,619 from Old Catton Parish Council regarding Employment Costs, £10,391 from Grants and Donations, £3,066 from Natural England, Re-cycling Income of £4,311 and Hire Receipts of £4,500. (This compares to £71,174 in total in the previous year which included £39,489 from the Spooktacular Event).
- f) Overall Payments in the year were recorded as £88,812.59 in the 2022/23 year of account and consisted of (inter alia) Employment Costs for Warden and Park Assistant (£44,434), Buxton Lodge expenses (£5,332), Plant and Machinery (£3,374), Insurance (£3,434) and recoverable VAT (£4,320). (This compares to overall expenditure of £78,068 recorded in the previous year, 2021/22).
- g) The Reserves balance at the year-end 31 March 2023 amounted to £7,230.97 and reflected the overall deficit of £33,812.65 (from £41,043.62 to £7,230.97) in the 2022/23 year of account. Whilst such a deficit would normally be unsustainable in the longer term, the Treasurer confirmed to the Independent Examiner that the Old Catton Parish Council has recently agreed to dissolve the Charity and bring the Sole Trusteeship under the remit of the Council. The Treasurer will be taking this forward with the Charity Commission and all other relevant parties.
- h) The Charity is not registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for Local Charity purposes. Organisations which are established for 'not-for-profit' making purposes can be exempt from registration; the exemption may apply to small clubs, voluntary organisations and some charities. The Treasurer confirmed that she had previously completed the ICO's Registration Self-Assessment which indicated that the Charity need not register with the ICO.

- i) The Treasurer confirmed that the Charity is registered with HMRC for VAT purposes as from 1 April 2022. Accordingly the Charity may recover from HMRC the amount of £4,320.85 VAT paid during the 2022/23 year of account ending 31 March 2023. The Charity will not be able to recover from HMRC any VAT paid prior to 1 April 2022.
- j) The Charity maintains an Asset Register listing buildings, equipment and machinery under the ownership of the Charity. The Asset Register describes each asset held and (where possible) lists details of the date of purchase, model/serial number and manufacturer's name (where relevant) and the Initial (Purchase) Value and Insured Value. As at 31 March 2023 the Register recorded Assets of £723,600 at Insured Value. The total value of recorded assets agreed with the current level of insurance cover for buildings/contents/vehicles in place.
- k) The Insurance Policy for the period 28 April 2022 to 27 April 2023 was presented to the Independent Examiner. The Policy was with Hiscox Insurance at a cost of £2,484.45 and provided for Employer's Liability and Public Liability (each at £10m.), Officials' and Trustees' Indemnity cover at £500,000, Total Buildings cover at £579,200 and Total Contents cover at £18,011.
- l) The current Insurance Policy with Hiscox Insurance (for the period 28 April 2023 to 27 April 2024 at a cost of £2,747.23) similarly provides cover for both Employer's Liability and Public Liability at £10m., cover for Officials' and Trustees' Indemnity at £500,000, Fraud and Dishonesty at £150,000, Total Buildings cover at £648,704 and Total Contents cover at £19,452.
- m) The Fidelity Guarantee (Fraud and Dishonesty) insurance cover normally needs to cover the maximum amount of bank/cash sums held by a Charity at any one time. The current Fraud and Dishonesty cover of £150,000 is appropriate to the Charity's needs.
- n) The Charity also currently has in place insurance cover with Countrywise Motor Insurance for an Iseki TG6496 Tractor (£30,000), John Deere X590 Lawn Mower (£6,250) and a Kawasaki Mule Pro DX Utility Terrain Vehicle (£19,194) at a total cost of £867.69 for the period 1 April 2023 to 31 March 2024.
- o) The Council's financial administration is undertaken by the Treasurer to a high standard using the Scribe Accounting System. End of Year financial statements (a Receipts and Payments Account) have been prepared by the Treasurer. The Scribe system displays the date of payment, the method of payment, the payee (or person/organisation making payment to the Charity in the case of sums received), a description of the service received or provided and the amount of the transaction, both Net and Gross of VAT. The Scribe system secures the necessary financial control over transactions and provides clear evidence of each payment and receipt.
- p) The Independent Examiner undertook a sample check of the entries in the Scribe Payments Lists for each month of the year of account and confirmed the transactions with the Bank Statements. Individual invoices/vouchers supporting the payments made were examined. Invoices/vouchers were confirmed as held for each item of expenditure examined with an appropriate audit trail in place. Salary/wage payments were examined on a sample basis; the P60 End of Year Certificates were presented to the Examiner.
- q) The Treasurer advised the Independent Examiner that she was not aware of any issues (potential legal liabilities, financial or administrative issues) which the Charity faces which could impact upon the future short-term finances or income streams of the current organisation of the Charity, bearing in mind that the Council has resolved to dissolve the Charity.

- r) I would like to record my appreciation to the Treasurer for her assistance during the course of this Examination and for the careful presentation of the Charity's documents for the review.

3. Basis of independent examiner's report.

My examination was carried out in accordance with the applicable Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Treasurer to the Charity and Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

4. Independent Examiner's statement.

In connection with my examination:

- a) I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect the accounting records were not kept in accordance with Section 130 of the Charities Act 2011 or the accounts did not accord with the accounting records or comply with the applicable requirements concerning the form and content of accounts.
- b) 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 (other than those matters already listed at item 2 above) in order to enable a proper understanding of the accounts to be reached.

Trevor Brown

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Chartered Institute of Public Finance and Accountancy

18 October 2023

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