

Report to:	Council as sole trustee
Date:	20 November 2023
Title:	Trustee's Annual Report: Mountfield Pleasure Ground Trust
Report of:	Chief Finance Officer
Purpose of Report:	To present the Annual Report and Accounts of the Mountfield Pleasure Ground Trust to Council as sole trustee for approval.
Officer recommendation(s):	<p>(1) To approve the Annual Report for the period 1 April 2022 to 31 March 2023 as set out in Appendix 1, including the Receipts and Payments Account.</p> <p>(2) To authorise the Chair of the meeting, on completion of the Independent Examination, to sign the Annual Report and Receipts and Payment Account on the Trustee's behalf.</p>
Reasons for recommendations:	The trustee is required to approve an Annual Report and Receipts and Payments Account in accordance with Charity accounting and reporting regulations.
Contact Officer:	<p>Name: Parmjeet Jassal</p> <p>Post Title: Interim Head of Financial Planning</p> <p>E-mail: Parmjeet.Jassal@lewes-eastbourne.gov.uk</p> <p>Tel No. 07966645063</p>

Information

- 1** Lewes District Council is sole trustee for the Mountfield Pleasure Ground Trust by virtue of the Local Government Act 1972 section 210 (2)(b) which provided for charitable property previously vested in Urban Rural District Councils to be vested in the District Council in the absence of a successor Parish or Town Council. Lewes District Council became sole trustee because Lewes Town Council did not exist at the time of reorganisation in 1974.
- 2** Corporate trustees must follow the reporting and accounting requirements in the Charities Act 2011. The requirements are set out in more detail in:
 - the Charities (Accounts and Reports) Regulations 2008, which deal with the content and format of the Trustees' annual report, the accounts and the arrangements for audit or independent examination and
 - Accounting and Reporting by Charities: Statements of Recommended Practice

- 3 The Trustee's Annual Report for 2022/23 is attached in Appendix 1. This incorporates the Receipts and Payments Account for the year as gross income is less than £250,000 for the year.
- 4 These documents meet the reporting requirements and are subject to Independent Examination by an external auditor. At the time of writing, the Independent Examination is still in progress. Any significant changes resulting from the Independent Examination will be reported back to the Council as Trustee. The signed documents will be accessible from the Charity Commission website and will be also made available to the public on Lewes District Council's website.
- 5 It is recommended that authority be given to the Chair of the meeting, on completion of the Independent Examination, to incorporate any changes identified and proposed by the external examiner and to sign the Annual Report and Annual Accounts on the Trustee's behalf.

Financial Appraisal

- 6 As in previous years, the assets held by the Trust did not generate sufficient income to cover costs. The Receipts and Payment Account at the end of the Annual Report indicates that a grant of £83,526 was received from Lewes District Council in 2022/23 to achieve a break-even position for the year.

Legal Implications

- 7 The Council, as a single corporate entity, is the sole Trustee (Councillors are not trustees in their individual capacities). The Council, as a Trustee, has a duty to act in the best interests of the Trust.

Risk Management Implications

- 8 There are no material risk management implications arising from this report. The Annual Report and Accounts are expected to meet the requirements of the Charity Commission. The governance arrangements of the Trust are explained in the Annual Report.

Equality Screening

- 9 This is a routine report for which detailed Equality Analysis is not required to be undertaken. The equality implications of individual decisions relating to the projects/services covered in this report are addressed within other relevant reports.

Background Papers

Charity Commission - Charity Reporting and Accounting CC15c
<https://www.gov.uk/government/publications/charity-reporting-and-accounting-the-essentials-march-2015-cc15c>

Appendices

Appendix 1 - Trustee's Annual Report 2022/23

Mountfield Pleasure Ground Trust

Trustee's Annual Report for the period 1 April 2022 to 31 March 2023

Reference and Administration Details

<i>Registered Charity Number</i>	305274
<i>Charity's principal address</i>	Southover House Southover Road Lewes East Sussex BN7 1AB
<i>Principal Contact</i>	Head of Legal Services and Monitoring Officer
<i>Names of the Charity Trustees who manage the Charity</i>	Lewes District Council is sole Trustee of the Charity.

Structure, governance and management

<i>Description of the Charity's trusts</i>	
<i>(a) Type of governing document</i>	Deed dated 31 March 1896.
<i>(b) How the Charity is constituted</i>	Trust
<i>(c) Trustee selection methods</i>	All elected Councillors of Lewes District Council acting collectively as the Council.

Additional governance issues

The election of Councillors to the District Council takes place every four years, when residents who are on the Register of Electors are entitled to vote within their ward. The last elections in Lewes District were held in May 2023. Candidates for election must satisfy the following criteria on the day they are nominated and on polling day they:

- must be at least 18 years old
- be a British citizen, an eligible Commonwealth citizen, or a citizen of any member state of the European Union

They must also meet at least one of the four following qualifications:

- they are registered as a local government elector for the local authority area in which they wish to stand from the day of nomination; or
- they have occupied as an owner or tenant any land or other premises in the local authority area during the whole of the 12 months before the day of nomination; or
- their main or only place of work during the 12 months prior to the day of nomination has been in the local authority area; or
- they have lived in the local authority area during the whole of the 12 months before the day of nomination.

A person may not be eligible to stand as a councillor if he/she:

- is the subject of a bankruptcy restrictions order or interim order; or
- has been sentenced to a term of imprisonment of three months or more (including a suspended sentence) without the option of a fine, during the five years before election day; or
- has been convicted of a corrupt or illegal practice by an election court; or
- works for the Council or holds a politically restricted post with another council.

The operational management and operation of the area of land which constitutes the 'Mountfield Pleasure Ground' is carried out in accordance with Lewes District Council's corporate governance arrangements. The Council has several systems and documents in place to ensure that it has effective corporate governance. These include the Council's Constitution, Council Plan, Medium Term Financial Strategy and Whistleblowing Policy.

The Council reviews its corporate governance arrangements against national best practice. The Audit and Standards Committee periodically reviews the Lewes District Council Local Code of Corporate Governance, most recently in September 2017. The Local Code brings together all the Council's corporate governance arrangements in one place and identifies several issues to be addressed that will improve the Council's approach. It has seven core principles, listed below. Of these, Principle D is the one with the least correlation with the framework which was in place for the period covered by this Annual Report. While the wording of the principles has been revised, there is a good deal of commonality between the sub principles.

- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- B. Ensuring openness and comprehensive stakeholder engagement
- C. Defining outcomes in terms of sustainable economic, social, and environmental benefits
- D. Determining the interventions necessary to optimise the achievement of the intended outcomes
- E. Developing the Council's capacity, including the capability of its leadership and the individuals within it
- F. Managing risks and performance through robust internal control and strong public financial management
- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability

The Local Code shows under each core principle

- A number of supporting principles
- The methods used to achieve the core principle
- The evidence which will be available to demonstrate achievement of the core principle

The Local Code is published on the Council's website at <https://democracy.lewes-eastbourne.gov.uk/Data/Lewes%20District%20Council%20Full%20Council/201710091800/Agenda/OXpgU2f096EfGcoSPM3r3UI11r6Qn.pdf>

There is a clear distinction between the Council's own decision-making process (for example in respect of assessing and providing financial contributions to the Trust and managing the Council's corporate assets) and the Council's role as Sole Trustee. This is achieved by having a formal break at the end of Council meetings before moving on to consider business as Sole Trustee. Such business includes the annual approval of the Trustee's Annual Report and accounts.

Objectives and activities

<i>Summary of objects</i>	The object of the Charity shall be the provision and maintenance of land at Mountfield, Dripping Pan and Convent Field, for the benefit of the public generally and especially the inhabitants of the District of Lewes in the County of East Sussex.
<i>Summary of the main activities undertaken for the public benefit in relation to these objects</i>	The Trustee has complied with its duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising its powers or duties. This area of land was made accessible and available to the public through the Council's 'Parks and Open Spaces' service. The home ground of Lewes Football Club is at the Dripping Pan.

Achievements and performance

The land was available for use during 2022/2023 and was maintained by Lewes District Council's Grounds Maintenance Contractor.

Financial Review

Brief statement on the Charity's policy on reserves Lewes District Council provides an annual grant to the value of the shortfall between receipts in the year and payments made. As a result, adverse fluctuations in spending needs or income do not have an impact on the overall financial position of the Trust. For this reason, reserves or balances are not retained.

Financial review Excluding the grant received from Lewes District Council, payments in the year, £155,787, exceeded receipts by £83,526. In terms of regular items, the largest areas of spending and income were ground maintenance (£123,595) and car parking fees (£51,682) respectively.

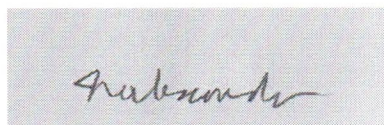
The Receipts and Payment Account for 2022/2023 is appended. It includes notes of key variations in cost and income between years.

Declaration

The Council as trustee declares that it has approved the Trustee's report above.

Signed on behalf of the Charity's Trustee

Signature



Full name

Ian Keith Alexander

Date

20/12/2023

Mountfield Pleasure Ground Trust

Receipts and Payment Account for the period 1 April 2022 to 31 March 2023

Introduction

This Receipts and Payment Account has been drawn up in accordance with guidance on the accounting and reporting framework applying to Charities in England and Wales for accounting periods ending after 31 March 2015, as set out in the Charity Commission document 'Charity Reporting and Accounting CC15c'.

There are three major influences on charity accounting and financial reporting:

- the minimum requirements for keeping accounting records applying to all charities (other than charitable companies) are set out in the Charities Act 2011
- the legal requirements for the preparation of accounts and reports, set out in Part 8 of the Charities Act 2011 and, where appropriate, the related Charities (Accounts and Reports) Regulations 2008
- Accounting and Reporting by Charities: Statements of Recommended Practice

In line with the requirements, the annual financial statement has been prepared on a 'receipts and payments' basis. Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context "cash" includes cash equivalents, for example, bank balances where cash can be readily withdrawn to pay for debts as they become due. Receipts and payments accounts do not include the value of financial transactions for which there is a contractual commitment which has not yet been fulfilled by the transfer of cash i.e. payments owing at the end of the year are not included within the accounts.

RECEIPTS AND PAYMENTS ACCOUNT (GENERAL FUND)
FOR THE YEAR ENDED 31 MARCH 2023

			<u>2022/23</u>	<u>2021/22</u>
			£	£
<u>RECEIPTS</u>				
Voluntary Sources				
Grants	Note 1		83,526	78,107
Trading Activities				
Rents			12,424	10,779
Parking Income			51,682	43,341
Other Fees and Charges (pitch hire etc)	Note 2		7,097	8,756
Insurance Recharges			1,058	1,953
Total Receipts			155,787	142,936
<u>PAYMENTS</u>				
Direct Charitable Expenditure				
Ground Maintenance	Note 3		123,595	101,104
Parking Enforcement			8,705	14,568
Business Rates and Utilities			12,050	11,743
Other Expenditure				
Insurances			1,628	1,404
Independent Examiners Fee	Note 7		-	5,600
LDC Management and Support Costs	Note 4		8,952	8,125
Other Miscellaneous Costs			857	392
Capital Expenditure			-	-
Total Payments			155,787	142,936
Net Receipts for the year			-	-
Cash and bank balances at 31 March 2022	Note 5		-	-
Cash and bank balances at 31 March 2023	Note 5		-	-

1. The Mountfield Pleasure Ground Trust Recreation Ground is maintained within the accounts of Lewes District Council. The deficit on operations on the year is funded by the Council by means of a grant.
2. Charges for pitch hire paid by customers are received by Lewes District Council.
3. Lewes District Council's current contract for Ground Maintenance contract has been in place since 1 April 2015. Cash flow timing of contract payments accounts for the year on year decrease
4. Management and Support Costs reflect time spent by Lewes District Council operational and central support staff and are subject to annual review.
5. No separate bank accounts are kept for Charity monies.
6. No separate valuation has been made of the land and buildings used by the Charity (under a permanent endowment). However, as a guideline, the site of which this forms a substantial part has been valued at £967,541. The valuation was carried out by an independent, professionally qualified valuer in accordance with local authority asset valuation requirements, for the purpose of Lewes District Council's Balance Sheet at 31 March 2023.
7. Independent Examiner fees were paid in 2023/24 and will form part of expenditure in that financial year.
8. All of the receipts and payments have been classified as 'Unrestricted Funds'. These are funds that the Trustee is able to spend for any of the Charity's purposes.

Signed on behalf of the Trustee
Signature
Full Name
Date

Independent examiner's report to the trustees of Mountfield Pleasure Ground Trust

I report to the trustees on my examination of the accounts of Mountfield Pleasure Ground Trust (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of the report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

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

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

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

Signed



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