

Report to:	Council as sole trustee
Date:	17 November 2025
Title:	Trustee's Annual Report: Stanley Turner Recreation Ground
Report of:	Director of Finance and Performance
Purpose of Report:	To present the Annual Report and Accounts of the Stanley Turner Recreation Ground to Council as sole trustee for approval.
Officer recommendation(s):	<p>(1) To approve the Annual Report for the period 1 April 2024 to 31 March 2025 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 Annual Accounts on the Trustee's behalf.</p>
Reasons for recommendations:	The trustee is required to approve an Annual Report and Annual Accounts in accordance with Charity accounting and reporting regulations.
Contact Officer-	Name: Lynn Ingram Post Title: Interim Head of Financial Planning E-mail: Lynn.Ingram@lewes-eastbourne.gov.uk

1. Information

- 1.1 Lewes District Council is sole trustee for the Stanley Turner Recreation Ground 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 the sole trustee because Lewes Town Council did not exist at the time of reorganisation in 1974.
- 1.2 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.
- 1.3 The Trustee's Annual Report for 2024/25 is attached at Appendix 1. This incorporates the Receipts and Payments Account for the year as gross income is less than £250,000 for the year.

- 1.4 These documents meet the reporting requirements and are subject to an Independent Examination by an external auditor. At the time of writing, the Independent Examination is still in progress. We are awaiting the final report and if there are any changes these will be reported at the meeting. Any significant changes resulting from the Independent Examination are reported back to the Council as Trustee.
- 1.5 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.
- 1.6 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.

2 Financial Appraisal 2.1 As in previous years, the assets held by the Recreation Ground did not generate sufficient income to cover costs. The Annual Accounts indicate that a grant of £162,990 was received from Lewes District Council in 2024/25 to achieve a break-even position for the year.

3 Legal Implications

- 3.1 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.

4 Risk and Impact Management Implications

- 4.1 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 Recreation Ground are explained in the Annual Report.

5 Equality and Fairness Analysis

- 5.1 This is a routine report for which a 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.

6 Appendices

Appendix 1 - Trustee's Annual Report 2024/25

7 Background Papers

Charity reporting and accounting: the essentials November 2016 (CC15d)

Stanley Turner Recreation Ground

Trustee's Annual Report for the period 1 April 2024 to 31 March 2025

Reference and Administration Details

<i>Registered Charity Number</i>	305275
<i>Charity's principal address</i>	6 High Street Lewes BN7 2AD
<i>Principal Contact</i>	Head of Legal Services and Deputy 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 4 April 1934.
<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 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 'Stanley Turner Recreation 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](#).

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 the Stanley Turner Recreation Ground 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.

Achievements and performance

The land was available for use during 2024/2025 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 received 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 Recreation Ground. For this reason, reserves or balances are not retained.

Financial review The main item of expenditure was £80,141 in respect of grounds maintenance. The only sources of income, other than the grant (£162,990), were rents (£2,783) and hire charges for sports pitches (£5,022).

The Receipts and Payment Account for 2024/2025 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 *Paul Dawne*

Full name *Paul Dawne*

Date *17/11/2025*

Stanley Turner Recreation Ground Trust

Receipts and Payment Account for the period 1 April 2024 to 31 March 2025

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 2025

		2024/25 £	2023/24 £
<u>RECEIPTS</u>			
Voluntary Sources			
Grants	Note 1	162,990	111,553
Trading Activities			
Rents		2,783	2,731
Pitch hire etc	Note 2	5,022	4,333
Total Receipts		170,795	118,617
<u>PAYMENTS</u>			
- Direct Charitable Expenditure			
Ground Maintenance & Repairs	Note 3	80,141	77,551
Utilities		3,891	14,983
Other Expenditure			
Insurances		978	1,253
Independent Examiner's Fee		4,700	0
Central Support Costs	Note 4	10,570	7,987
Other Miscellaneous Costs		164	963
Sub-total Operating costs		100,444	102,737
Capital Project		70,351	15,880
Total Payments		170,795	118,617
Net Revenue Receipts for the year		0	-
Cash and bank balances at 31 March 2025			-
Cash and bank balances at 31 March 2025			-

Notes to the
Accounts

1. The Stanley Turner 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 :

£505,940.00

The valuation was carried out by an independent chartered surveyor in accordance with local authority asset valuation requirements, for the purpose of Lewes District Council's Balance Sheet at 31 March 2024. Last previous years figures have been used for 2024/25 due to our external surveyors not having finalised the valuations to date.

7. 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.

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

Signed on behalf of the Charity's Trustee

Signature *Paul Davis*

Full name *Paul Davis*

Date *27/11/2025*

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Declaration

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

Signed on behalf of the Charity's Trustee

Signature *Paul Dawne*

Full name *Paul Dawne*

Date *17/11/2025*

Stanley Turner Recreation Ground Trust

Receipts and Payment Account for the period 1 April 2024 to 31 March 2025

Introduction

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FOR THE YEAR ENDED 31 MARCH 2025

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Cash and bank balances at 31 March 2025			-
Cash and bank balances at 31 March 2025			-

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5. No separate bank accounts are kept for Charity monies.
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£505,940.00

The valuation was carried out by an independent chartered surveyor in accordance with local authority asset valuation requirements, for the purpose of Lewes District Council's Balance Sheet at 31 March 2024. Last previous years figures have been used for 2024/25 due to our external surveyors not having finalised the valuations to date.

7. 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.

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

Signed on behalf of the Charity's Trustee

Signature *Paul Davis*

Full name *Paul Davis*

Date *27/11/2025*

Independent examiner's report to the trustees of Stanley Turner Recreation Ground

I report to the trustees on my examination of the accounts of Stanley Turner Recreation Ground (the Trust) for the year ended 31 March 2025.

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



Mark Underdown FCCA
Dominic Hill Associates Limited
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Northbourne Road
Eastbourne
East Sussex
BN22 8PW