

THE MERE AT ELLESMERE

England & Wales · Charity number 504672

Details

Status Registered

Legal form Other

Registered 1975-10-27

Register [View on the Charity Commission register](#)

Contact

Address The Shirehall
Abbeyforegate
Shrewsbury
Shropshire
SY2 6ND

Phone 03456789000

Email outdoor.recreation@shropshire.gov.uk

Website www.shropshire.gov.uk

Activities

Objects: PROPERTY HELD UPON TRUST THAT THE SAME SHALL FOREVER HEREAFTER BE PRESERVED AS FAR AS MAY BE EXPEDIENT IN ITS NATURAL STATE FOR THE BENEFIT OF THE PUBLIC AND SO AS TO BE AVAILABLE FOR OPEN AIR RECREATION BY THE PUBLIC. CORRESPONDONDENT 1) SALOP COUNTY COUNCIL, COUNTY SECRETARY, SHIREHALL, SHREWSBURY. AND 2) THIS REGISTRATION APPLIES TO THE PROPERTY DESCRIBED IN PART 11 OF THE FIRST SCHEDULE OF THE ABOVE-MENTIONED DEED OF 20 NOVEMBER 1953.

Activities: To maintain the Mere property in its natural state for the benefit of the public.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Environment/conservation/heritage, Recreation
- **Who:** The General Public/mankind

Geography

- Shropshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£47,628	£47,628	-	-
2024-03-31	£54,429	£54,429	-	-
2023-03-31	£41,288	£41,288	-	-
2022-03-31	£43,315	£43,315	-	-
2021-03-31	£48,513	£48,513	-	-

Trustees

Name	Role	Appointed
SHROPSHIRE COUNCIL		

THE MERE AT ELLESMERE

England & Wales - Charity number 504672

Accounts

THE MERE AT ELLESMERE

**ACCOUNTS AND TRUSTEE REPORT
FOR THE YEAR ENDED 31ST MARCH 2025**

Registered Charity No 504672

THE MERE AT ELLESMERE

ANNUAL REPORT FOR THE YEAR ENDING 31 MARCH 2025

The Mere at Ellesmere Charity, Shirehall, Abbey Foregate, Shrewsbury. SY2 6ND is registered with the Charity Commissioners (No. 504672) and constituted by Deed of Trust

Shropshire Council is Corporate Trustee but administered by management committee

The financial statements have been prepared in accordance with the policies set out in Note 1 to the accounts and comply with the Charities Act 2011 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 Ireland published on 16 July 2014.

Principle Office

The Shirehall, Abbey Foregate, Shrewsbury, Shropshire, SY2 6ND.

Structure, governance and management:

The Mere at Ellesmere is registered with the Charity Commission.

The day to day management of the Charity is undertaken by staff from Shropshire Council

Officers

Countryside and Heritage Sites Manager (North)	Mr S Burkey
Hon Treasurer	Mr J R Walton
Hon Accountant	Ms C Banfield

Objectives and activities for the public benefit:

The object of the Charity is to maintain the Mere property so that "the property shall forever hereafter be preserved as far as may be expedient in its natural state for the benefit of the public and so as to be available for open air recreation by the public".

Usually the Mere property is used extensively by the public for open air.

Financial Review

The Charities' performance for the year and that of its funds are laid out in the financial statement on pages 3 to 5. The Charity had a net income of £47,628 and expenditure of £47,628.

Audit

These accounts are covered within the normal External Audit Arrangements for Shropshire Council

THE MERE CHARITABLE ACCOUNTS 2024-25
Receipts and Payments Account for the Year to 31st March 2025

2023-24		2024-25
Actual		Actual
£	£	£
	Trading Activities	
23,079	Car parking	23,434
7,500	The Boathouse Kiosk	10,000
21,000	The Mere Playground Kiosk	24,000
2,850	Other income- open air activities	514
- 998	Income to SC	- 10,320
53,430	Total receipts	47,628
	Direct Charitable Expenditure	
9,881	Cleaning and domestic supplies	13,674
20,320	Direct Employee Expenses	20,320
1,031	Energy Costs	955
11,344	Equipment Furniture and Materials	433
1,570	Finance	1,270
913	Grants and Subscriptions	-
6,000	Grounds maintenance costs	6,780
1,580	Miscellaneous Expenses	1,608
5	Printing Stationery and General Office Expenses	-
229	Private Contractors	264
375	Repairs alterations and maintenance of buildings	-
184	Services	2,324
53,430	Total payments	47,628
-	Net receipts / (Payments) for the year	-

Signed by Shropshire Council



.....
Duncan Whitfield
Director: Financial Improvement
Shropshire Council

28/01/2026

.....
Date

The Mere Charitable Trust Notes to the Accounts 2024-25

1 Accounting Policies

(a) Basis of preparation of accounts

The financial statements have been prepared under in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

The Mere at Ellesmere meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical value unless otherwise stated in the relevant accounting policy note(s).

(b) Income

All Income is recognised once the Charity has entitlement to the income, and there is sufficient certainty that receipt of income is considered probable and the amount can be measured reliably. The income from fundraising ventures is shown gross, with the associated costs included on fundraising costs. Donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Donations and Legacies are recognised when they have been communicated in writing and the amount and settlement date is known. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

(c) Value Added Tax

Value added tax is not recoverable by the Charity, but as Shropshire Council is the Trustee, VAT was recovered through their accounts and as such is not included in the relevant costs in the Statement of Financial Activities.

2 Basis of accounting

The accounts have been prepared on an accruals basis.

3 Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

4 Staff, Volunter & Trustees' Costs

No Staff were employed by the Charity but staff employed by Shropshire Council have time apportioned to the Charity.

5 Taxation

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

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.

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 credited or charged to income and expenditure.

7 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

8 Property

Assets were bequeathed to North Shropshire Council to be run on behalf of the local community. Shropshire Council took over this role in 2009 after the merger of the County Council and District Council. The Charity does not own the property but merely maintains it.

	2023-24		2024-25	
	Land	Buildings	Land	Buildings
The Mere Wardens Bungalow, Cremorne Gardens	52,500	122,500	55,120	128,630
The Kiosk, Ellesmere	2,000	109,000	1,400	78,600
	<u>54,500</u>	<u>231,500</u>	<u>56,520</u>	<u>207,230</u>
Asset value on transfer		238,620		286,000
Asset revaluations		47,380		-22,250
		<u>286,000</u>		<u>263,750</u>

9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

10 Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

11 Going Concern

The financial statements have been prepared on a going concern basis as the trustee believes that no material uncertainties exist. The trustee has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern

THE MERE AT ELLESMERE

England & Wales - Charity number 504672

Accounts

THE MERE AT ELLESMERE

ACCOUNTS AND TRUSTEE REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Registered Charity No 504672

THE MERE AT ELLESMERE

ANNUAL REPORT FOR THE YEAR ENDING 31 MARCH 2024

The Mere at Ellesmere Charity, Shirehall, Abbey Foregate, Shrewsbury. SY2 6ND is registered with the Charity Commissioners (No. 504672) and constituted by Deed of Trust

Shropshire Council is Corporate Trustee but administered by management committee

The financial statements have been prepared in accordance with the policies set out in Note 1 to the accounts and comply with the Charities Act 2011 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 Ireland published on 16 July 2014.

Principle Office

The Shirehall, Abbey Foregate, Shrewsbury, Shropshire, SY2 6ND.

Structure, governance and management:

The Mere at Ellesmere is registered with the Charity Commission.

The day to day management of the Charity is undertaken by staff from Shropshire Council

Officers

Countryside and Heritage Sites Manager (North)	Mr S Burkey
Hon Treasurer	Mr J R Walton
Hon Accountant	Ms C Banfield

Objectives and activities for the public benefit:

The object of the Charity is to maintain the Mere property so that "the property shall forever hereafter be preserved as far as may be expedient in its natural state for the benefit of the public and so as to be available for open air recreation by the public".

Usually the Mere property is used extensively by the public for open air.

Financial Review

The Charities' performance for the year and that of its funds are laid out in the financial statement on pages 3 to 5. The Charity had a net income of £54429 and expenditure of £54429.

Audit

These accounts are covered within the normal External Audit Arrangements for Shropshire Council

THE MERE CHARITABLE ACCOUNTS 2023-24
Receipts and Payments Account for the Year to 31st March 2024

2022-23		2023-24	
Actual		Actual	
£		£	£
	Trading Activities		
18,538	Car Parking Fees (Moors)	23,079	
31,330	Rents/Other	31,350	
			54,429
49,868	Total receipts		54,429
	Direct Charitable Expenditure		
20,320	Direct Employee Expenses		20,320
577	Energy Costs		1,117
1,728	Equipment Furniture and Materials		799
810	Finance		1,570
6,000	Grounds maintenance costs		6,000
40	Insurances		40
485	Miscellaneous Expenses		1,580
690	Private Contractors		229
2,336	Repairs alterations and maintenance of buildings		375
341	Services		70
-	Cleaning and domestic supplies		3,339
-	Grants and Subscriptions		913
16,541	Other expenditure		18,077
			54,429
49,868	Total payments		54,429
-	Net receipts / (Payments) for the year		-

Signed by Shropshire Council



 James Walton
 Executive Director of Resources
 Shropshire Council

30/01/2025

Date

The Mere Charitable Trust Note to the Account 2023-24

1 Accounting Policies

(a) Basis of preparation of accounts

The financial statements have been prepared under in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

The Mere at Ellesmere meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical value unless otherwise stated in the relevant accounting policy notes(s).

(b) Income

All Income is recognised once the Charity has entitlement to the income, and there is sufficient certainty that receipt of income is considered probable and the amount can be measured reliably. The income from fundraising ventures is shown gross, with the associated costs included on fundraising costs. Donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Donations and Legacies are recognised when they have been communicated in writing and the amount and settlement date is known. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

(c) Value Added Tax

Value added tax is not recoverable by the Charity, but as Shropshire Council is the Trustee, VAT was recovered through their accounts and as such is not included in the relevant costs in the Statement of Financial Activities.

2 Basis of accounting

The accounts have been prepared on an accruals basis.

3 Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

4 Staff, Volunter & Trustees' Costs

No Staff were employed by the Charity but staff employed by Shropshire Council have time apportioned to the Charity.

5 Taxation

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

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.

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 credited or charged to income and expenditure.

7 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

8 Property

Assets were bequeathed to North Shropshire Council to be run on behalf of the local community. Shropshire Council took over this role in 2009 after the merger of the County Council and District Council. The Charity does not own the property but merely maintains it.

	2022-23		2023-24	
	Land	Buildings	Land	Buildings
The Mere Wardens Bungalow, Cremorne Gardens	52,500	122,500	52,500	122,500
The Kiosk, Ellesmere	19,090	44,530	2,000	109,000
	<u>71,590</u>	<u>167,030</u>	<u>54,500</u>	<u>231,500</u>
Asset value on transfer		245,280		238,620
Asset revaluations		-6,660		47,380
		<u>238,620</u>		<u>286,000</u>

9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

10 Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

11 Going Concern

The financial statements have been prepared on a going concern basis as the trustee believes that no material uncertainties exist. The trustee has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern

THE MERE AT ELLESMERE

England & Wales - Charity number 504672

Accounts

THE MERE AT ELLESMERE

ACCOUNTS AND TRUSTEE REPORT FOR THE YEAR ENDED 31ST MARCH 2023

Registered Charity No 504672

THE MERE AT ELLESMERE

ANNUAL REPORT FOR THE YEAR ENDING 31 MARCH 2023

The Mere at Ellesmere Charity, Shirehall, Abbey Foregate, Shrewsbury. SY2 6ND is registered with the Charity Commissioners (No. 504672) and constituted by Deed of Trust

Shropshire Council is Corporate Trustee but administered by management committee

The financial statements have been prepared in accordance with the policies set out in Note 1 to the accounts and comply with the Charities Act 2011 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 Ireland published on 16 July 2014.

Principle Office

The Shirehall, Abbey Foregate, Shrewsbury, Shropshire, SY2 6ND.

Structure, governance and management:

The Mere at Ellesmere is registered with the Charity Commission.

The day to day management of the Charity is undertaken by staff from Shropshire Council

Officers

Countryside and Heritage Sites Manager (North)	Mr S Burkey
Hon Treasurer	Mr J R Walton
Hon Accountant	Ms C Banfield

Objectives and activities for the public benefit:

The object of the Charity is to maintain the Mere property so that "the property shall forever hereafter be preserved as far as may be expedient in its natural state for the benefit of the public and so as to be available for open air recreation by the public".

Usually the Mere property is used extensively by the public for open air.

Financial Review

The Charities' performance for the year and that of its funds are laid out in the financial statement on pages 3 to 5. The Charity had a net income of £41288 and expenditure of £41288.

Audit

These accounts are covered within the normal External Audit Arrangements for Shropshire Council

THE MERE CHARITABLE ACCOUNTS 2022-23
Receipts and Payments Account for the Year to 31st March 2023

2021-22 Actual £		2022-23 Actual	£
	Income		
	Grants and Donations		
4,305	Shropshire Council		
	SC Property Maintenance		
4,835	Grants and Contributions		
	Trading Activities		
12,895	Car Parking Fees (Moors)	18,538	
21,280	Rents/Other	22,750	
			41,288
43,315	Total receipts		41,288
	Direct Charitable Expenditure		
20,836	Wages & Related Expenses		20,320
	Transport		
14,157	Repairs and Maintenance		12,365
920	Corporate Services		810
5,000	Depreciation		5,000
138	Equipment & Stationery		670
971	Electricity		1,155
(385)	Water		(328)
500	Transport Management Organisation Recharge		500
389	Subscriptions & Memberships		
239	Communications		246
550	Insurances		550
43,315	Total payments		41,288
-	- Net receipts / (Payments) for the year		-

Signed by Shropshire Council



 James Walton
 Executive Director of Resources
 Shropshire Council

06 December 2023

Date

The Mere Charitable Trust Note to the Account 2022-23

1 Accounting Policies

(a) Basis of preparation of accounts

The financial statements have been prepared under in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

The Mere at Ellesmere meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical value unless otherwise stated in the relevant accounting policy notes(s).

(b) Income

All Income is recognised once the Charity has entitlement to the income, and there is sufficient certainty that receipt of income is considered probable and the amount can be measured reliably. The income from fundraising ventures is shown gross, with the associated costs included on fundraising costs. Donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Donations and Legacies are recognised when they have been communicated in writing and the amount and settlement date is known. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

(c) Value Added Tax

Value added tax is not recoverable by the Charity, but as Shropshire Council is the Trustee, VAT was recovered through their accounts and as such is not included in the relevant costs in the Statement of Financial Activities.

2 Basis of accounting

The accounts have been prepared on an accruals basis.

3 Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

4 Staff, Volunter & Trustees' Costs

No Staff were employed by the Charity but staff employed by Shropshire Council have time apportioned to the Charity.

5 Taxation

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

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.

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 credited or charged to income and expenditure.

7 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

8 Property

Assets were bequeathed to North Shropshire Council to be run on behalf of the local community. Shropshire Council took over this role in 2009 after the merger of the County Council and District Council. The Charity does not own the property but merely maintains it.

	2021-22		2022-23	
	Land	Buildings	Land	Buildings
The Mere Wardens Bungalow, Cremorne Gardens	52,500	122,500	52,500	122,500
The Kiosk, Ellesmere	21,080	49,200	19,090	44,530
	<u>73,580</u>	<u>171,700</u>	<u>71,590</u>	<u>167,030</u>
Asset value on transfer		210,000		245,280
Asset revaluations		<u>35,280</u>		<u>-6,660</u>
		<u>245,280</u>		<u>238,620</u>

9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

10 Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

11 Going Concern

The financial statements have been prepared on a going concern basis as the trustee believes that no material uncertainties exist. The trustee has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern

THE MERE AT ELLESMERE

England & Wales - Charity number 504672

Accounts

THE MERE AT ELLESMERE

ACCOUNTS AND TRUSTEE REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Registered Charity No 504672

THE MERE AT ELLESMERE

ANNUAL REPORT FOR THE YEAR ENDING 31 MARCH 2022

The Mere at Ellesmere Charity, Shirehall, Abbey Foregate, Shrewsbury. SY2 6ND is registered with the Charity Commissioners (No. 504672) and constituted by Deed of Trust

Shropshire Council is Corporate Trustee but administered by management committee

The financial statements have been prepared in accordance with the policies set out in Note 1 to the accounts and comply with the Charities Act 2011 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 Ireland published on 16 July 2014.

Principle Office

The Shirehall, Abbey Foregate, Shrewsbury, Shropshire, SY2 6ND.

Structure, governance and management:

The Mere at Ellesmere is registered with the Charity Commission.

The day to day management of the Charity is undertaken by staff from Shropshire Council

Officers

Countryside and Heritage Sites Manager (North)	Mr S Burkey
Hon Treasurer	Mr J R Walton
Hon Accountant	Miss S Stubbs

Objectives and activities for the public benefit:

The object of the Charity is to maintain the Mere property so that "the property shall forever hereafter be preserved as far as may be expedient in its natural state for the benefit of the public and so as to be available for open air recreation by the public".

Usually the Mere property is used extensively by the public for open air recreation and organised events which, have been impacted by COVID-19 restrictions, there were some events in August and September 2021

Financial Review

The Charities' performance for the year and that of its funds are laid out in the financial statement on pages 3 to 5. The Charity had a net income of £43315 and expenditure of £43315.

Audit

These accounts are covered within the normal External Audit Arrangements for Shropshire Council

THE MERE CHARITABLE ACCOUNTS 2021-22
Receipts and Payments Account for the Year to 31st March 2022

2020-21 Actual £		2021-22 Actual £	
	Income		
	Grants and Donations		
14,629	Shropshire Council	4,305	
	SC Property Maintenance		
2,129	Grants and Contributions	4,835	
			9,140
	Trading Activities		
21,765	Car Parking Fees (Moors)	12,895	
9,990	Rents/Other	21,280	
			34,175
48,513	Total receipts		43,315
	Direct Charitable Expenditure		
21,258	Wages & Related Expenses		20,836
7,228	Transport		
11,313	Repairs and Maintenance		14,157
430	Corporate Services		920
5,000	Depreciation		5,000
70	Equipment & Stationery		138
634	Electricity		971
412	Water		(385)
500	Transport Management Organisation Recharge		500
879	Subscriptions & Memberships		389
239	Communications		239
550	Insurances		550
48,513	Total payments		43,315
	- Net receipts / (Payments) for the year		-

Signed by Shropshire Council

.....
 James Walton
 Executive Director of Resources
 Shropshire Council

.....
Date

The Mere Charitable Trust Note to the Account 2021-22

1 Accounting Policies

(a) Basis of preparation of accounts

The financial statements have been prepared under in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

The Mere at Ellesmere meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical value unless otherwise stated in the relevant accounting policy notes(s).

(b) Income

All Income is recognised once the Charity has entitlement to the income, and there is sufficient certainty that receipt of income is considered probable and the amount can be measured reliably. The income from fundraising ventures is shown gross, with the associated costs included on fundraising costs. Donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Donations and Legacies are recognised when they have been communicated in writing and the amount and settlement date is known. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

(c) Value Added Tax

Value added tax is not recoverable by the Charity, but as Shropshire Council is the Trustee, VAT was recovered through their accounts and as such is not included in the relevant costs in the Statement of Financial Activities.

2 Basis of accounting

The accounts have been prepared on an accruals basis.

3 Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

4 Staff, Volunter & Trustees' Costs

No Staff were employed by the Charity but staff employed by Shropshire Council have time apportioned to the Charity.

5 Taxation

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

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.

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 credited or charged to income and expenditure.

7 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

8 Property

Assets were bequeathed to North Shropshire Council to be run on behalf of the local community. Shropshire Council took over this role in 2009 after the merger of the County Council and District Council. The Charity does not own the property but merely maintains it.

	2020-21		2021-22	
	Land	Buildings	Land	Buildings
The Mere Wardens Bungalow, Cremorne Gardens	45,000	105,000	52,500	122,500
The Kiosk, Ellesmere	25,650	59,850	21,080	49,200
	<u>70,650</u>	<u>164,850</u>	<u>73,580</u>	<u>171,700</u>
Asset value on transfer		210,000		210,000
Asset revaluations		<u>25,500</u>		<u>35,280</u>
		<u>235,500</u>		<u>245,280</u>

9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

10 Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

11 Going Concern

The financial statements have been prepared on a going concern basis as the trustee believes that no material uncertainties exist. The trustee has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern

THE MERE AT ELLESMERE

England & Wales - Charity number 504672

Accounts

THE MERE AT ELLESMERE

ACCOUNTS AND TRUSTEE REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Registered Charity No 504672

THE MERE AT ELLESMERE

ANNUAL REPORT FOR THE YEAR ENDING 31 MARCH 2021

The Mere at Ellesmere Charity, Shirehall, Abbey Foregate, Shrewsbury. SY2 6ND is registered with the Charity Commissioners (No. 504672) and constituted by Deed of Trust

Shropshire Council is Corporate Trustee but administered by management committee

The financial statements have been prepared in accordance with the policies set out in Note 1 to the accounts and comply with the Charities Act 2011 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 Ireland published on 16 July 2014.

Principle Office

The Shirehall, Abbey Foregate, Shrewsbury, Shropshire, SY2 6ND.

Structure, governance and management:

The Mere at Ellesmere is registered with the Charity Commission.

The day to day management of the Charity is undertaken by staff from Shropshire Council

Officers

Country Parks & Sites Manager North,	Mr S Burkey
Hon Treasurer	Mr J R Walton
Hon Accountant	Mrs W Robert

Objectives and activities for the public benefit:

The object of the Charity is to maintain the Mere property so that "the property shall forever hereafter be preserved as far as may be expedient in its natural state for the benefit of the public and so as to be available for open air recreation by the public".

During the year the Mere property continued to be used extensively by the public for open air recreation no organised events were held due to the COVID-19 restrictions.

Financial Review

The Charities' performance for the year and that of its funds are laid out in the financial statement on pages 3 to 5. The Charity had a net income of £48513 and expenditure of £48513.

Audit

These accounts are covered within the normal External Audit Arrangements for Shropshire Council

THE MERE CHARITABLE ACCOUNTS 2020-21
Receipts and Payments Account for the Year to 31st March 2021

2019-20 Actual £		2020-21 Actual £	£
	Income		
	Grants and Donations		
5,162	Shropshire Council	14,629	
	SC Property Maintenance Grants and Contributions	2,129	
			16,758
	Trading Activities		
18,081	Car Parking Fees (Moors)	21,765	
27,375	Rents/Other	9,990	
			31,755
50,618	Total receipts	48,513	
	Direct Charitable Expenditure		
21,301	Wages & Related Expenses		21,258
	Transport		7,228
19,749	Repairs and Maintenance		11,313
1,400	Corporate Services		430
4,200	Depreciation		5,000
422	Equipment & Stationery		70
791	Electricity		634
1,447	Water		412
500	Transport Management Organisation Recharge		500
	Subscriptions & Memberships		879
234	Communications		239
574	Insurances		550
50,618	Total payments	48,513	
	- Net receipts / (Payments) for the year	-	

Signed by Shropshire Council



 James Walton
 Director fo Finance, Governance and Assurance
 Shropshire Council

05 August 2021

Date

The Mere Charitable Trust Note to the Account 2020-21

1 Accounting Policies

(a) Basis of preparation of accounts

The financial statements have been prepared under in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

The Mere at Ellesmere meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical value unless otherwise stated in the relevant accounting policy notes(s).

(b) Income

All Income is recognised once the Charity has entitlement to the income, and there is sufficient certainty that receipt of income is considered probable and the amount can be measured reliably. The income from fundraising ventures is shown gross, with the associated costs included on fundraising costs. Donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Donations and Legacies are recognised when they have been communicated in writing and the amount and settlement date is known. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

(c) Value Added Tax

Value added tax is not recoverable by the Charity, but as Shropshire Council is the Trustee, VAT was recovered through their accounts and as such is not included in the relevant costs in the Statement of Financial Activities.

2 Basis of accounting

The accounts have been prepared on an accruals basis.

3 Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

4 Staff, Volunter & Trustees' Costs

No Staff were employed by the Charity but staff employed by Shropshire Council have time apportioned to the Charity.

5 Taxation

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

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.

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 credited or charged to income and expenditure.

7 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

8 Property

Assets were bequeathed to North Shropshire Council to be run on behalf of the local community. Shropshire Council took over this role in 2009 after the merger of the County Council and District Council. The Charity does not own the property but merely maintains it.

	2019-20		2020-21	
	Land	Buildings	Land	Buildings
The Mere Wardens	30,000	105,000	45,000	105,000
The Kiosk, Ellesmere	2,125	99,125	25,650	59,850
	<u>32,125</u>	<u>204,125</u>	<u>70,650</u>	<u>164,850</u>
Asset value on transfer		210,000		210,000
Asset revaluations		<u>26,250</u>		<u>25,500</u>
		<u>236,250</u>		<u>235,500</u>

9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

10 Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

11 Going Concern

The financial statements have been prepared on a going concern basis as the trustee believes that no material uncertainties exist. The trustee has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern