



## Congleton Town Council Application for Financial Assistance



### Part 1: Applicant(s) and Project Details

Application Reference Number (office use only)	GR16/2223
--	-----------

1.1	<b>Applicant(s):</b>	MRS ALISON CRESSWELL
1.2	<b>Representing:</b>	ASTBURY MERE TRUST LIMITED
1.3	<b>Email Address:</b>	[REDACTED]
1.4	<b>Tel No.</b>	[REDACTED]
1.5	<b>Project Title:</b>	TOILET REFURBISHMENT - ASTBURY MERE COUNTRY PARK
1.6	<b>Project Objectives:</b>	TO RENOVATE TOILET FACILITIES TO SUPPORT VISITORS TO THE COUNTRY PARK IN PARTICULAR ELDERLY VISITORS, THE DISABLED AND PARENTS WITH BABIES
1.7	<b>Brief Project Description:</b>	TO REFURBISH THE MEN'S, WOMEN'S, DISABLED TOILETS AND BABY CHANGING FACILITIES. REPLACEMENT OF ROTTEN DOORS, LOOSE TILING, VANITY UNITS AND SANITARY WARE. REPLACEMENT OF RADIATORS AND PIPE LAGGING
1.8	<b>Details accounts/budgets</b>	PLEASE SEE DETAILED COST BREAKDOWN ATTACHED. PLEASE SEE THE FINANCIAL ACCOUNTS FOR Y/E 31.12.2021 ATTACHED

### Part 2: Cost Details / Resources / Timescale

2.1	<b>Total Cost of Project:</b>	£27,480
2.2	<b>Total contribution sought:</b>	£1,500
2.3	<b>What will the money be spent on?</b>	THE CONTRIBUTION WOULD FORM PART OF THE POT OF THE OVERALL SUM



2.4	<b>Any ongoing costs:</b>	
2.5	<b>Details of <i>confirmed</i> match funding include source</b> Cash: £410 PLUS £102.50 GIFT AID In kind:	JUST GIVING FUNDRAISING PAGE SET UP BY ASTBURY MERE TRUST LIMITED. AMOUNT RAISED TO DATE £410 PLUS £102.50 GIFT AID
2.6	<b>Resources needed:</b>	
2.7	<b>Estimated timescale of project from start to finish:</b>	SIX MONTHS TO RAISE FUNDS PLUS THREE WEEKS TO CARRY OUT WORKS

### Part 3: Potential Benefits / Outputs

3.1	<b>What are the potential benefits/outputs to residents of Congleton</b>	SUPPORT FOR RESIDENTS IN THEIR USE AND ENJOYMENT OF THE PARK, PARTICULARLY THE ELDERLY, DISABLED AND PARENTS WITH BABIES. THESE GROUPS MAY NEED MORE FREQUENT USE OF TOILET FACILITIES. TO ENABLE RESIDENTS TO USE, FREE OF CHARGE, MODERN, CLEAN & COMFORTABLE TOILETS.
3.2	<b>Are there similar services/projects provided in the area</b>	THERE ARE NO OTHER FREE TOILETS WITHIN THE WEST HEATH AREA OF CONGLETON.

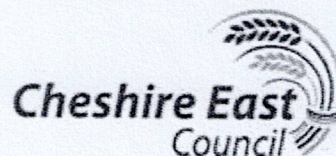
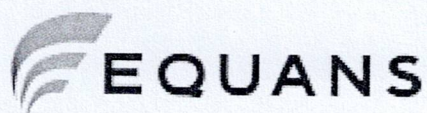
### Part 4: Evaluation/Publicity

4.1	<b>How will the project be evaluated and who will carry out the evaluation?</b>	TRUSTEES OF ASTBURY MERE TRUST WILL MONITOR THE PROJECT CLOSELY AND PRODUCE AN END OF PROJECT EVALUATION
4.2	<b>Describe how you will promote the Town Council in your project</b>	THE TOWN COUNCIL'S CONTRIBUTION WILL BE ACKNOWLEDGED IN PRESS RELEASES AND ON SOCIAL MEDIA.

Signature

Date: 12.01.2023





## Minor Works Quotation

Company Information:	Minor Works Team
Reference/Order No:	
Site Address:	Astbury Mere Country Park, Sandy Lane, Congleton,
Building Reference No:	N/A

### Job Details

#### Reason for visit

We have been asked by the trust to quote for the refurbishment of the Gents, Ladies and Dis

#### Summary of findings

The building structure is solid with no visible signs of dampness or failed roofing/ flooring systems but the sanitary ware looks dated and the vanity unit is in poor condition. Some of the tiles are coming away from the wall, some are missing but generally in good condition, we have recommended to reduce costs that we make good the damaged tile sections and then overclad the tiled walls in a modern Hygiene Board Solution. The WC's would

#### Action taken

Completed measured survey and drawn up costs for the refurbishment of the Gents, Ladies a

#### Further action required

Recommended refurbishment works as broken down on the attached quote but includes over cladding existing tiled walls with new Hygiene Board panels, replacement vanity unit with basin/ taps etc, new sanitary ware, replacement LED lighting and PIR sensors throughout, New combi boiler unit and radiators to each WC. Relagging all the surface mounted pipework in the WC and decoration. The handriers appear in good condition so we propose to recoat the covers with an enamel spray paint and refit to the existing units and decoration of all prepainted/ stained woodwork along with new entrance doors to each WC.

#### Make & model of equipment being fitted if applicable

Gradus Sure Protect Hygiene Boards, Armitage Shanks/ Ideal Standard Sanitary Ware and Dulux Decoration Materials.

#### Reason for OOH work if required

N/A

### Material & Labour Costs

Materials	Cost
Sanitary Ware/ Vanity Unit Etc	£5,779.55
Timber/ Replacement Doors	£813.66
Paints/ Cleaning Materials	£470.61



# Chargeable Works Quotation

Wall Panels/ Tiling	£4,390.14
<b>Sub Total:</b>	<b>£11,453.96</b>

Reactive Labour (hours)			Cost
Operative	Rate	Nr	Total
Fabric Engineer	£39.44	129	£5,087.76
Fabric Engineer	£39.44	129	£5,087.76
Pick from List	£0.00		£0.00
Pick from List	£0.00		£0.00
Pick from List	£0.00		£0.00
<b>Sub Total:</b>			<b>£10,175.52</b>

Reactive Travel			Cost
Operative	Rate		Total
Fabric Engineer	£0.00	0	£0.00
Pick from List	£0.00		£0.00
Pick from List	£0.00		£0.00
Pick from List	£0.00		£0.00
Pick from List	£0.00		£0.00
<b>Sub Total:</b>			<b>£0.00</b>

Misc Charges	Cost
AP Mitchell Radiator and Lagging	£1,310.51
AP Mitchell Boiler	£2,280.00
AP Mitchell Electrics	£426.68
AP Mitchell Lighting	£1,833.60
<b>Sub Total:</b>	<b>£5,850.79</b>

<b>Grand Total:</b>	<b>£27,480.27</b>
---------------------	-------------------

<b>Sub-Contractor Margin:</b>	<b>£643.59</b>
-------------------------------	----------------

Project Management (hours)			Cost
Operative	Rate	Nr	Total
Project Manager	£88.34	8	£706.72
Project Site Supervisor	£64.62	15	£969.30
			£0.00
<b>Sub Total:</b>			<b>£1,676.02</b>

<b>Total:</b>	<b>£29,799.88</b>
---------------	-------------------


If this work is following works already completed please attach report/findings




SAO IO:  
Contac

**Equ**

30/11/2022

	Links to specified products or materials	Photo's of structure	Labour (Hours)	Material Cost £	Labour Cost £	Total Cost £	Comments
<b>1. Gents WC</b>  <b>1.1 Door</b> - Replace rotten door with new external grade timber door to match existing. Install weather bar to base of door and fit new iron mongery, Keyed alike 5-lever ash lock and hinges. <b>1.2 Tiled skirting</b> - Refix all loose tiles around skirting area and rake out and repoint all tiled skirting. <b>1.3 Vanity Units</b> - Rip out existing unit and cart away arisings, supply and fit new SGL panelled unit with frame and lockable access doors. Supply and fit SGL solid surface vanity top with inset armitage shanks basin, mono tap with mixing valves, new stainless steel mirror/ toilet roll holder and soap dispenser. Rip out existing sanitary ware and S&F new Armitage shanks contour urinal with hidden cistern/ pipework along with new ideal standard back to wall WC pan with concealed cistern. Replace Cisterniser unit for urinal.	<a href="https://www.iron">https://www.iron</a>		4	£204.76	£157.76	£362.52	
			12	£14.70	£473.28	£487.98	
<b>1.4 Wall Lining</b> - Replace any missing/ loose tiles and wash surface to remove grease/ dirt ready for adhesion of new Gradus Sure Protect Hygiene Board wall panels including all internal and external corner beads, joining strips and Edging Trim to over clad all existing tiled wall surfaces in white.	<a href="https://www.grad">https://www.grad</a>		32	£2,457.92	£1,262.08	£3,720.00	
<b>1.5 Radiator</b> - Drain down boiler system and remove existing radiator and associated valves. Supply and fit new double radiator along with new TRV/ lock shield valve and any pipework alterations before filling the system and bleeding all radiators.			24	£1,535.58	£946.56	£2,482.14	
<b>1.6 Pipework Lagging</b> - Remove existing lagging from surface mounted heating/ hot and cold feeds and install new lagging with mitred joints.			0	£245.17	£0.00	£245.17	Works to be subcontracted to AP Mitchell
<b>1.7 Electrical</b> - Remove existing electrical switches/ lighting/ handriers etc to enable wall cladding works and return to site once works are complete to re-install existing systems.			0	£115.00	£0.00	£115.00	Works to be subcontracted to AP Mitchell
<b>1.8 Lighting</b> - Option to replace all existing lighting with new LED bulkheads/ pir sensors and cabling.			0	£106.67	£0.00	£106.67	Works to be subcontracted to AP Mitchell
			0	£458.40	£0.00	£458.40	Works to be subcontracted to AP Mitchell



<b>1.9 Decoration</b> - Prime new entrance door and apply two coats of Dulux Trade Weathershield Exterior Flexible Undercoat and apply two coats of Dulux Trade Weathershield Exterior High Gloss. Rub down and prepare pr-stained timber to ceiling, wall plate, internal WC door for decoration. Apply two coats of Dulux Trade Ultimate Wood stain. Rub down existing handrider casing and paint with two coats of Hammerite Enamel Paint in White.								
<b>2. Disabled WC</b>								
<b>2.1 Door</b> - Replace rotten door with new external grade timber door to match existing, install weather bar to base of door and fit new iron mongery. Keyed alike 5-lever dead lock, hinges and new radar key lock with internal lift to lock handle.		<a href="https://www.ironmongery.co.uk/">https://www.ironmongery.co.uk/</a>		17	£156.87	£670.48	£827.35	
<b>2.2 Tiled skirting</b> - Refix all loose tiles around skirting area and rake out and repoint all tiled skirting.				4	£404.14	£157.76	£561.90	
<b>2.3 Doc M Pack</b> - Rip out existing basin/ WC/ Handrails etc and cart away arisings, supply and fit new Armitage Shanks Contour 21 Doc M back to wall WC pack along with mono tap with mixing valves, new stainless steel mirror/ toilet roll holder and soap dispenser.				6	£14.70	£236.64	£251.34	
<b>2.4 Wall Lining</b> - Replace any missing/ loose tiles and wash surface to remove grease/ dirt ready for adhesion of new Gradus Sure Protect Hygiene Board wall panels including all internal and external corner beads, joining strips and Edging Trim to over clad all existing tiled wall surfaces in white.				16	£1,352.00	£631.04	£1,983.04	
<b>2.5 Radiator</b> - Drain down boiler system and remove existing radiator and associated valves. Supply and fit new double radiator along with new TRV/ lock shield valve and any pipework alterations before filling the system and bleeding all radiators.		<a href="https://www.gradus.co.uk/">https://www.gradus.co.uk/</a>		16	£630.09	£631.04	£1,261.13	
<b>2.6 Pipework lagging</b> - Remove existing lagging from surface mounted heating/ hot and cold feeds and install new lagging with mitred joints.				0	£245.17	£0.00	£245.17	Works to be subcontracted to AP Mitchell
<b>2.7 Electrical</b> - Remove existing electrical switches/ lighting/ handriers etc to enable wall cladding works and return to site once works are complete to re-install existing systems.				0	£115.00	£0.00	£115.00	Works to be subcontracted to AP Mitchell
<b>2.8 Lighting</b> - Option to replace all existing lighting with new LED bulkheads/ pir sensors and cabling.				0	£106.67	£0.00	£106.67	Works to be subcontracted to AP Mitchell
<b>2.9 Decoration</b> - Prime new entrance door and apply two coats of Dulux Trade Weathershield Exterior Flexible Undercoat and apply two coats of Dulux Trade Weathershield Exterior High Gloss. Rub down and prepare pr-stained timber to ceiling, wall plate, internal WC door for decoration. Apply two coats of Dulux Trade Ultimate Wood stain. Rub down existing handrider casing and paint with two coats of Hammerite Enamel Paint in White.				0	£458.40	£0.00	£458.40	Works to be subcontracted to AP Mitchell
<b>3. Store Room</b>				16	£156.87	£631.04	£787.91	
<b>3.1 Tiled skirting</b> - Refix all loose tiles around skirting area and rake out and repoint all tiled skirting.				6	£14.70	£236.64	£251.34	



<p><b>3.2 Wall Lining</b> - Replace any missing/ loose tiles and wash surface to remove grease/ dirt ready for adhesion of new Gradus Sure Protect Hygiene Board wall panels including all internal and external corner beads, joining strips and Edging Trim to over clad all existing tiled wall surfaces in white.</p>	<a href="https://www.grad">https://www.grad</a>	16	£630.09	£631.04	£1,261.13	Works to be subcontracted to AP Mitchell
<p><b>3.3 Boiler</b> - Drain down boiler system and remove existing boiler/ Flue and associated Supply and install new 30kw gas fired condensing combi boiler complete with horizontal flue, magnetic system filter and wireless programmable room stat.</p>		0	£2,280.00	£0.00	£2,280.00	Works to be subcontracted to AP Mitchell
<p><b>3.4 Pipework Lagging</b> - Remove existing lagging from surface mounted heating/ hot and cold feeds and install new lagging with mitred joints.</p>		0	£230.00	£0.00	£230.00	Works to be subcontracted to AP Mitchell
<p><b>3.5 Electrical</b> - Remove existing electrical switches/ lighting/ handriers etc to enable wall cladding works and return to site once works are complete to re-install existing systems.</p>		0	£106.67	£0.00	£106.67	Works to be subcontracted to AP Mitchell
<p><b>3.6 Lighting</b> - Option to replace all existing lighting with new LED bulkheads/ pir sensors and cabling.</p>		0	£458.40	£0.00	£458.40	Works to be subcontracted to AP Mitchell
<p><b>4. Ladies WC</b></p>						
<p><b>4.1 Door</b> - Replace rotten door with new external grade timber door to match existing, install weather bar to base of door and fit new iron mongery, Keyed alike 5-lever ash lock and hinges.</p>	<a href="https://www.iron">https://www.iron</a>	4	£204.76	£157.76	£362.52	
<p><b>4.2 Tiled skirting</b> - Refix all loose tiles around skirting area and rake out and repoint all tiled skirting.</p>		12	£14.70	£473.28	£487.98	
<p><b>4.3 Vanity Units</b> - Rip out existing unit and cart away arisings, supply and fit new SGL panelled unit with frame and lockable access doors. Supply and fit SGL solid surface vanity top with inset armitage shanks basin, mono tap with mixing valves, new stainless steel mirror/ toilet roll holders and soap dispenser. Rip out existing sanitary ware and SSF new 2 no. Ideal standard back to wall WC pan with concealed cistern.</p>		32	£1,969.63	£1,262.08	£3,231.71	
<p><b>4.4 Wall Lining</b> - Replace any missing/ loose tiles and wash surface to remove grease/ dirt ready for adhesion of new Gradus Sure Protect Hygiene Board wall panels including all internal and external corner beads, joining strips and Edging Trim to over clad all existing tiled wall surfaces in white.</p>	<a href="https://www.grad">https://www.grad</a>	24	£1,535.58	£946.56	£2,482.14	
<p><b>4.5 Radiator</b> - Drain down boiler system and remove existing radiator and associated valves. Supply and fit new double radiator along with new TRV/ lock shield valve and any pipework alterations before filling the system and bleeding all radiators.</p>		0	£245.17	£0.00	£245.17	Works to be subcontracted to AP Mitchell
<p><b>4.6 Pipework Lagging</b> - Remove existing lagging from surface mounted heating/ hot and cold feeds and install new lagging with mitred joints.</p>		0	£115.00	£0.00	£115.00	Works to be subcontracted to AP Mitchell
<p><b>4.7 Electrical</b> - Remove existing electrical switches/ lighting/ handriers etc to enable wall cladding works and return to site once works are complete to re-install existing systems.</p>		0	£106.67	£0.00	£106.67	Works to be subcontracted to AP Mitchell
<p><b>4.8 Lighting</b> - Option to replace all existing lighting with new LED bulkheads/ pir sensors and cabling.</p>		0	£458.40	£0.00	£458.40	Works to be subcontracted to AP Mitchell



**4.9 Decoration** - Prime new entrance door and apply two coats of Dulux Trade Weathershield Exterior Flexible Undercoat and apply two coats of Dulux Trade Weathershield Exterior High Gloss. Rub down and prepare pre-stained timber to ceiling, wall plate, internal WC door for decoration. Apply two coats of Dulux Trade Ultimate Wood stain. Rub down existing handrailer casing and paint with two coats of Hammerite Enamel Paint in White.

**Totals**

17	£156.87	£670.48	£827.35
258	£17,304.75	£10,175.52	£27,480.27



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

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

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



**Astbury Mere Trust (Registered number: 02331405)**

**Report of the Trustees**  
**for the Year Ended 31st December 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02331405 (England and Wales)

**Registered Charity number**

1007740

**Registered office**

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

**Trustees**

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

**Company Secretary**

Mrs S Dean

**Independent Examiner**

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

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



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

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

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

23rd September 2022



**Astbury Mere Trust (Registered number: 02331405)**

**Balance Sheet**  
**31st December 2021**

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

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements



**Astbury Mere Trust**

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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on reducing balance and not provided on land
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 10% on reducing balance

**Stocks**

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

**Taxation**

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

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

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



**Astbury Mere Trust**

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

**5. NET INCOME/(EXPENDITURE)**

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

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

**6. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**7. STAFF COSTS**

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

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

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	14,574	17,500	32,074
Other trading activities	37,831	-	37,831
Investment income	<u>17,620</u>	<u>-</u>	<u>17,620</u>
<b>Total</b>	<u>70,025</u>	<u>17,500</u>	<u>87,525</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,207	-	2,207
<b>Charitable activities</b>			
Country park maintenance & management	<u>62,016</u>	<u>-</u>	<u>62,016</u>
<b>Total</b>	<u>64,223</u>	<u>-</u>	<u>64,223</u>
Net gains/(losses) on investments	<u>(2,490)</u>	<u>-</u>	<u>(2,490)</u>
<b>NET INCOME</b>	3,312	17,500	20,812



Astbury Mere Trust

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

10. **FIXED ASSET INVESTMENTS - continued**

2021 2020

UK 58% 63%

Outside the UK 42% 37%

11. **STOCKS**

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

12. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

13. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

14. **MOVEMENT IN FUNDS**

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



**Astbury Mere Trust**

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

**14. MOVEMENT IN FUNDS - continued**

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

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
General fund	397,706	36,403	43,020	477,129
<b>Restricted funds</b>				
Mrs J Clowes	460	-	(460)	-
Mrs D Dillion	480	-	-	480
Medium Term Reserve	34,000	-	(24,000)	10,000
Sailing Centre Phase 3	1,060	17,500	(18,560)	-
Co-op Community Fund	-	1,857	-	1,857
Footpath Resurfacing	-	1,300	-	1,300
	<u>36,000</u>	<u>20,657</u>	<u>(43,020)</u>	<u>13,637</u>
<b>TOTAL FUNDS</b>	<u>433,706</u>	<u>57,060</u>	<u>-</u>	<u>490,766</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	188,821	(170,697)	18,279	36,403
<b>Restricted funds</b>				
Sailing Centre Phase 3	17,500	-	-	17,500
Co-op Community Fund	1,989	(132)	-	1,857
Footpath Resurfacing	4,310	(3,010)	-	1,300
	<u>23,799</u>	<u>(3,142)</u>	<u>-</u>	<u>20,657</u>
<b>TOTAL FUNDS</b>	<u>212,620</u>	<u>(173,839)</u>	<u>18,279</u>	<u>57,060</u>

**15. RELATED PARTY DISCLOSURES**

During the year there were the following related party transactions:

A donation of £500 towards the footpath project was received from Glass & Stainless Ltd. J Whitehead is a director of Glass & Stainless Ltd.

G Wolfenden who is a trustee, processed purchases totalling £70 to test whether the Paypal QR code system was working, the sum of £70 was repaid in full to G Wolfenden during the year.



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.