

THE ROWNTREE SOCIETY

England & Wales · Charity number 1105936

Details

Other names	ROWNTREE WALKS
Status	Registered
Legal form	Charitable company
Company number	05217103
Registered	2004-09-17
Register	View on the Charity Commission register

Contact

Address	Clements Hall Nunthorpe Road York YO23 1BW
Phone	01904543384
Email	info@rowntreesociety.org.uk
Website	www.rowntreesociety.org.uk

Activities

Objects: THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN GENERAL AND THE INHABITANTS OF AND VISITORS TO YORK IN PARTICULAR IN THE CONTRIBUTION OF THE ROWNTREE FAMILY GENERALLY AND IN PARTICULAR JOSEPH AND SEEBOHM ROWNTREE IN THEIR PHILANTHROPIC WORK TO YORK THE SURROUNDING AREA AND SOCIETY IN GENERAL BY THE PROVISION OF GUIDED TOURS THE PUBLICATION OF LITERATURE AND BY ANY OTHER MEANS WHICH THE TRUSTEES THINK FIT WHICH ARE CHARITABLE AT LAW

Activities: The advancement of the education of the general public and inhabitants of and visitors to York in the contribution of the Rowntree Family and in particular Joseph & Seebohm Rowntree in their philanthropic work to York, the surrounding area and society in general by providing guided tours, publishing literature and by any other means which the Trustees think fit which are charitable at law.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** YORK
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£8,832	£60,992	-	-
2023-12-31	£12,099	£60,954	-	-
2022-12-31	£229,550	£70,192	-	-
2021-08-31	£419	£42,918	-	-
2020-08-31	£6,819	£43,241	-	-

Trustees

Name	Role	Appointed
ELIZABETH STEWART GRIERSON	Chair	
Alison Margaret Sayers		2019-09-10
Eleanor Rhodes		2024-08-13
JANETTE RAY		2011-10-24
Jessica Louise Gray		2022-05-17
Maureen Andrea Grant		2023-07-18
Richard Jagger		2014-04-29
Stephen Edward Pittam		
Tina Caroline Walker		2016-05-19

THE ROWNTREE SOCIETY

England & Wales - Charity number 1105936

Accounts

THE ROWNTREE SOCIETY
A Company Limited by Guarantee
and
A Registered Charity No. 1105936

REPORT AND ACCOUNTS

for the 16 month period ended

31 DECEMBER 2022

UNAUDITED

HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ

**THE ROWNTREE SOCIETY
DIRECTORS' AND TRUSTEES' REPORT
FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022**

The Directors, who are also the Charity's Trustees, have pleasure in presenting their Report and the Accounts for the 16 month period ending 31 December 2022.

Under the provisions of the Companies Act 2006, the trustees have agreed to change the accounting reference date to 31st December to bring the year end into line with the accounting periods for the grants awarded by our major core funders. As a consequence, the accounts for the period ending 31st December 2022 cover a 16 month period and hence, the comparative amounts for the 12 months ended 31st August 2021 are not directly comparable.

The Accounts have been prepared in accordance with the Charitable Company's governing document, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and all other statutory requirements.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: The Rowntree Society
Charity registration number: 1105936
Company registration number: 05217103
Registered Office: Clements Hall
Nunthorpe Road
York
YO23 1BW

The Charity's Trustees, who are also the Charitable Company's Directors, in office at the date of the signing of this report were:

Elizabeth Grierson
Stephen Pittam
Christopher Webb
Janette Ray
Richard Jagger
Tina Walker
Alison Sayers
Jessica Gray (appointed 17/05/2022)

The Charitable Company's agents and advisors were:

Executive Director: Catherine Oakley (to June 2022 on maternity leave to July 2023)
Fiona Grimshaw (Maternity cover from July 2022)

Bankers: HSBC
PO Box 26
13 Parliament Street
YORK
YO1 8XS

Independent Examiner: Adrian Rodaway
HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

Payroll Bureau: HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

**THE ROWNTREE SOCIETY
DIRECTORS' AND TRUSTEES' REPORT
FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Company is a charitable company limited by guarantee, incorporated on 27 August 2004 and registered as a charity on 17 September 2004.

The Company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association. The Charity's governing document is its Memorandum and Articles of Association.

In the event of the Company being wound up members are required to contribute an amount not exceeding one pound towards the debts or liabilities of the Company at the date of winding up.

In the event of the Company being wound up or dissolved any property remaining after settlement of any debts or liabilities shall not be distributed to the Members but will be given or transferred equally to The Joseph Rowntree Foundation, the Joseph Rowntree Charitable Trust and the JRSST Charitable Trust. Should any not be in existence at the time of the winding up of the Company the whole of the property will be transferred to the remaining charities: should none be in existence then the property will be transferred to another charity with similar objects chosen by the Trustees.

Recruitment and Appointment of Directors and Trustees

The Directors of the Company are also Charity Trustees for the purpose of charity law and under the Company's Articles are known as Members of the Company. Appointments and re-appointments of Members are made by the Members of the Company at Meetings of the Charitable Company. Under the Memorandum and Articles of Association there shall be not less than three or more than eleven members. The longest serving one third of the Members for the time being will retire at each Annual General Meeting of the Company and may be eligible for re-appointment.

At this meeting, Elizabeth Grierson and Tina Walker retired and offered themselves for re-appointment and Jessica Gray was appointed as a Trustee.

People with a knowledge and interest in the Rowntree legacy in York and in the history of the city over the last 180 years or who are involved with tourism, education, social advancement, etc. are considered for appointment and if suitable are invited to become Trustees, by the continuing Trustees.

The Company has no direct responsibility for children, young people or vulnerable adults and Trustees have no formal contact with them on behalf of the Company so it is not required to carry out DBS checks on Trustees prior to their appointment.

Trustee Induction and Training

Potential Trustees are provided with copies of the Memorandum and Articles of Association of the Company and other material about the Society, its objectives and its activities, including minutes of meetings, annual reports and financial statements, in order that they can judge whether they should agree to becoming Trustees.

Those being considered for appointment meet with existing Trustees and are invited to attend, as observers, a meeting of the Directors. After appointment and before attending their first meeting as Trustees they meet a nominated group of Trustees to be briefed on the work of the Company, its current activities and other relevant matters.

Training in charity law, company law and their duties and responsibilities as Directors and Trustees will be provided to Trustees as and when needed.

**THE ROWNTREE SOCIETY
DIRECTORS' AND TRUSTEES' REPORT
FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022**

Risk Management

The Directors and Trustees have assessed the major risks to which the Charitable Company is exposed, particularly related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate exposure to them.

Organisational Structure

The Members meet at least four times a year, or more frequently if required. They are responsible for the strategic direction and policies of the Charitable Company.

Catherine Oakley is the Society's Executive Director. At the time of writing she is on maternity leave and Fiona Grimshaw is undertaking the role of Executive Director. In May 2023 the Board appointed Beth Cameron as the Digital Media Officer.

The Executive Director attends meetings of Directors and Trustees but has no voting rights.

Day-to-day financial matters are dealt with by the Treasurer, Tina Walker.

Related Parties

The Company has no related parties having rights of representation: all Members act in a personal capacity.

OBJECTIVE AND ACTIVITIES

The Rowntree Society is established in pursuit of the advancement of the education of the Public in general and the inhabitants of and visitors to York in particular in the contribution of the Rowntree Family generally and, in particular, Joseph and Seebom Rowntree in their philanthropic work to York, the surrounding area and society in general.

Our continuing purpose is to maintain, develop and share knowledge about the Rowntree family, company, Trusts and legacies. We strive to understand and articulate the contemporary relevance of this knowledge and to facilitate engagement with this across a wide range of audiences.

The Trustees believe they have complied with the duty in Section 17 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit.

ACHIEVEMENTS AND PERFORMANCE (1 September 2021 to 31 December 2022)

We continued to face challenges in our operations amidst the disruptions generated by the Covid-19 pandemic as they continued into 2021, our office accommodation remained closed for some of this period, opening fully in May 2022.

Much of the first half of 2022, The Rowntree Society focused on the development of a strategic plan for the years 2023-2027 setting out the objectives and planned work of the charity over this period and the basis of a major funding application to the three Joseph Rowntree Trusts in July 2022. The key objectives of the application are set out below:

- new in-house research
- a community engagement plan in collaboration with other local organisations
- structured volunteering opportunities for students and York residents
- developing a range of content for digital platforms to reach inter/national audiences
- continuing to give expert, authoritative answers to Rowntree enquiries.

As a result of this application, The Joseph Rowntree Trusts awarded The Rowntree Society core funding for three years 2023-2025 for which we are extremely grateful.

**THE ROWNTREE SOCIETY
DIRECTORS' AND TRUSTEES' REPORT
FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022**

Key outputs and successes delivered under the new plan

- We continued to work with the Trusts on developments concerning the Colonial Histories statements released in April 2021 collating, reviewing and sharing the sources and documents used in the preparation of this statement.
- We continued with our collaborative project begun in September 2020 with the Workers Educational Association (WEA). Funded jointly by the WEA and Sport England, 'Families Get Active York' was aimed to support families from lower socio-economic groups to engage in long-term behaviours associated with physical activity. We worked with the Project Coordinator and a team of WEA student volunteers to produce a new walking trail focused on the heritage buildings, green spaces and legacies of wellbeing associated with the former Rowntree factory in York. The project outputs were a new downloadable PDF walk, video content, and course materials for families on the WEA's learning platform. Two of the students won University Student Volunteer Awards for their work on the project.
- A public talk on navigating difficult institutional histories of colonialism as part of the 'Discomforting Quaker History' event organised by the Woodbrooke Quaker Learning and Research Centre;
- We continued the development of the Society's e-newsletter as the primary channel of communication for news and events relating to our work. The mailing list currently has 256 subscribers;
- A hybrid event for the York Festival of Ideas on 'New Rowntree Histories' combined in-person talks from two experts simultaneously livestreamed to our refreshed YouTube channel. This was a first for the Rowntree Society and a test run for future activities of this sort;
- Participation in the York 50+ Festival with a Rowntree Society led walk entitled "Discover New Earswick: A Unique Garden Village".

Throughout this period, we have continued to act as a point of liaison with York Museums Trust and the private collector, Joe Dickinson, relating to his bequest of 100,000 objects relating to Rowntree company heritage.

The Trustees have continued to give of their time and expertise during the year and we thank them for their continued support. We also thank Lupton Fawcett LLP for their continued support and advice.

The Rowntree Society would not be able to carry out its work without the continued support of the three Rowntree Trusts. The Trustees thank them for their long-term financial support as well as for their encouragement and interest in the ethos and legacies of Rowntree ideas and actions and their preparedness to address new areas of research and legacy as they arise.

THE WORK

The core work of the Society, to tell the Rowntree story and be an authority on all things Rowntree, continues:

Collaboration

We continue to pursue a programme of relationship building within the Society's existing networks and have opened new dialogues with stakeholders in higher education, civil society, and the cultural and heritage sectors. This year, our relationships have expanded to include the School for Business and Society (University of York) and the British Association of Local History (BALH).

**THE ROWNTREE SOCIETY
DIRECTORS' AND TRUSTEES' REPORT
FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022**

Advisory

The Society continues to provide advice to other organisations and community groups. Across the year, these have included: New Earswick Local History Group; the Joseph Rowntree Theatre; Clements Hall Local History Group; Friends of Rowntree Park; York Civic Trust; the York WEA and The Good Organisation.

We also act as a first point of contact for the Joseph Rowntree Foundation, Joseph Rowntree Reform Trust and Joseph Rowntree Charitable Trust on historical issues and legacies.

Historical Research

The Society's staff and volunteers undertake rigorous historical research to fulfil our educational mission. In this period our research has been focused on gathering and understanding the colonial history of Rowntree and the commodities used to make cocoa.

Engagement

The Society has operated mainly through interpersonal and community-based work. The pandemic highlighted the importance of developing our digital knowledge and infrastructure as an area of key strategic importance. This remains work in progress and is a key focus for 2023, but some important building blocks have now been put in place i.e. development of an e-newsletter; launch of our YouTube channel; improvements to the Society's website and the delivery of a 'hybrid' public event incorporating a livestream.

Volunteering

We have one long-standing volunteer who continues to offer their time and expertise in supporting enquiries and donations and a work placement volunteer who has undertaken specific research on women in a Rowntree context and we thank them for their commitment to the Society. We also have a strong relationship with the Institute for the Public Understanding of the Past (IPUP) at the University of York, through which we support MA volunteer student placements.

Enquiries

A key component of our day-to-day work is responding to research and media enquiries. These arrive from diverse quarters: museums, schools, corporations, councils, academic and local history researchers, local and national media. These queries often result in new information being uncovered which we are then able to archive and make publicly available. Drawing on their academic and culture and heritage backgrounds, Catherine Oakley and Fiona Grimshaw are able to assist enquirers. They are supported in this by the collective knowledge of the Society's trustees and volunteers who furnish information or signpost to other sources accordingly.

**THE ROWNTREE SOCIETY
DIRECTORS' AND TRUSTEES' REPORT
FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022**

PLANS FOR THE COMING YEAR

A retrospective summary of our key activities and achievements between 1 January 2023 and the time of writing (June 2023):

- Appointment to a new part-time post of Digital Media and Communications Officer to further enhance our digital offer, explore other social media platforms and assist in the creation of a digital strategy and audience development plan.
- Hosting an-online event in March as part of York International Women's Week entitled 'York's Factory Women' in which we further explored our research into the working lives of female employees and, with the participation of the Borthwick Institute for Archives examined archival information relating to women in a Rowntree context.
- Publication of a Ten-Minute Talk and blog post in association with the British Association of Local History (BALH) focussing on female workers at the Rowntree Factory and researched and delivered by a volunteer work placement.

Between the time of writing (June 2023) and year-end (31 December 2023), we will focus on the following projects and activities:

- Collaboration with the Institute for Public Understanding of the Past at the University of York to conduct archival research on papers relating to Jean and Michael Rowntree and produce blog posts and social media campaigns based on the finding.
- Participation in the York Festival of Ideas in partnership with The Mount School and the A Few Forgotten Women project in a panel discussion to discover how we can better preserve women's stories and voices that might otherwise be lost in perpetuity and in real-time, interactive research.
- Commissioning additional research into Rowntree's Caribbean plantations and producing a presentation with audio recording to be used as the basis for an event during Black History month in October.
- Participation in a public facing question and answer panel discussion in September in collaboration with the School for Business and Society at the University of York where we will address our experiences as a group of Trustees in working up the Colonial Histories and Legacies area and in handling difficult histories.

FINANCIAL REVIEW

Principal Funding Sources - Core Costs

As in previous years the main sources of funding for core costs during the period were the grants from the Joseph Rowntree Foundation (JRF), the JRSST Charitable Trust (JRSST-CT), and The Joseph Rowntree Charitable Trust (JRCT).

We made an application to the three Joseph Rowntree organisations for future funding for our work during 2022. We were awarded grants towards our core costs for the calendar years 2023, 2024 and 2025 as follows: JRF £45,000 per annum (£135,000), JRCT £25,000 per annum (£75,000) and JRSST-CT £5,277 per annum (£15,831). We are very grateful for this generous support of our work.

The third tranche (£30,000) of the £90,000 grant given by the JRF over the three years 2020-2022 was received in December 2022.

Five payments of £4,125 were received during the period from the Joseph Rowntree Charitable Trust, being the eighth to twelfth tranches of the £49,500 grant covering the years 2020, 2021 and 2022.

The third tranche of £3,500 of the three-year grant of £10,500 awarded by JRSST Charitable Trust covering the years 2020, 2021 and 2022 was received in January 2022.

**THE ROWNTREE SOCIETY
DIRECTORS' AND TRUSTEES' REPORT
FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022**

Several small, unrestricted donations from private individuals were received during the year alongside a generous donation of £3,000 donated via the Liverpool Charity & Voluntary Services organisation.

If the Executive Director and Trustees deliver lectures and talks to local organisations, any speaker's fees received are given to the Society. All these sources of income were put towards the core costs of the organisation.

Project Funding

A restricted donation of £30,000 was received in 2017-2018 from an anonymous source towards the cost of commissioning an artwork to be situated in the centre of York to commemorate the contribution of the Rowntree family. Together with the Gift Aid reclaimed on the donation, the Society now has a fund of £37,500 restricted for this purpose. No expenditure was recorded against this amount during the year.

Reserves Policy

It is the policy of the Charitable Company to hold sufficient reserves to provide working capital for its continued operation.

The Reserves Policy was reviewed in 2015/2016 and Members determined the level needed to ensure that the Society could continue to operate for a minimum period of three months should income fall below that needed to sustain its activities and to allow for an orderly winding up should it not be able to continue operation. In addition, reserves sufficient to allow for completion of committed projects will be held. The total reserves held at 31 December 2022 were £307,585 (2021: £148,227); unrestricted general funds were £24,799 (2021: £21,272), unrestricted designated funds were £79,425 (2021 £27,414) and restricted funds were £203,361 (2021: £99,541).

RESPONSIBILITIES OF THE DIRECTORS AND TRUSTEES

The purpose of this statement is to distinguish the Directors' and Trustees' responsibilities for the financial statements from those of the examiner as stated in his report.

Company and Charity Law requires the Directors and Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charitable Company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing the financial statements they should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Directors and Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

**THE ROWNTREE SOCIETY
DIRECTORS' AND TRUSTEES' REPORT
FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022**

MEMBERS

Members, who are Directors for the purpose of Company Law and Trustees for the purpose of Charity Law, who served during the year and up to the date of this report, are set out on page 1.

In accordance with company law, as the Company's Directors we certify that:

- So far as we are aware, there is no relevant information of which the Independent Examiner is unaware,
- As the Directors of the Charitable Company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

EXEMPTION

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Directors on 18 July 2023 and signed on their behalf by:

Tina Walker

Director and Member

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ROWNTREE SOCIETY

I report to the charity trustees on my examination of the accounts of the Rowntree Society for the 16 month period ended 31 December 2022.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

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.

Adrian Rodaway BA FCA BFP DChA
HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

18 July 2023

THE ROWNTREE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
(INCOME AND EXPENDITURE ACCOUNT) - UNAUDITED
FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds - General	Unrestricted Funds - Designated	Restricted Funds	Total 16 month period ended 31 December 2022	Total year ended 31 August 2021
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	3,634	75,000	150,831	229,465	410
Investments	2	85	-	-	85	9
Total		3,719	75,000	150,831	229,550	419
Expenditure on:						
Raising funds		192	3,061	6,203	9,456	5,621
Charitable activities		-	19,928	40,808	60,736	37,297
Total	3	192	22,989	47,011	70,192	42,918
Net income/(expenditure)		3,527	52,011	103,820	159,358	(42,499)
Transfers between funds		-	-	-	-	-
Net movement in Funds		3,527	52,011	103,820	159,358	(42,499)
Reconciliation of funds:						
Total funds brought forward		21,272	27,414	99,541	148,227	190,726
Total funds carried forward		24,799	79,425	203,361	307,585	148,227

*The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.*

The notes on pages 12 to 19 form part of these accounts.

THE ROWNTREE SOCIETY

BALANCE SHEET - UNAUDITED 31 DECEMBER 2022

Registration Number: 05217103

		31 December 2022 £	31 August 2021 £
Fixed Assets:			
Tangible assets	5	700	1,050
		<hr/>	<hr/>
		700	1,050
Current Assets:			
Debtors - due within one year	6	78,129	50,517
Debtors - due after one year	6	150,554	4,125
Cash at bank and in hand		81,166	95,092
		<hr/>	<hr/>
		309,849	149,734
Current Liabilities:			
Creditors: amounts falling due within one year	7	2,964	2,557
		<hr/>	<hr/>
Total current liabilities		2,964	2,557
Net Current Assets		<hr/>	<hr/>
		306,885	147,177
Total assets less current liabilities		<hr/>	<hr/>
		307,585	148,227
Total Net Assets		<hr/>	<hr/>
		307,585	148,227
The funds of the charity:			
Unrestricted funds - General	8	24,799	21,272
Unrestricted funds - Designated	8	79,425	27,414
Restricted Funds	10	203,361	99,541
		<hr/>	<hr/>
Total charity funds		307,585	148,227
		<hr/>	<hr/>

In the Directors' and Trustees' opinion the Charitable Company was entitled under section 477(1) of the Companies Act 2006 to exemption from the audit of its accounts for the period ended 31 December 2022. No notice from Members requiring an audit has been deposited under section 476(1) of the Companies Act 2006 in relation to its accounts for the financial period. The Directors and Trustees are responsible for ensuring that the Charitable Company keeps accounting records which comply with section 386 of the Act and for preparing accounts 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 incoming resources and its application of resources for each year in accordance with the requirements of section 394 of the Act and which otherwise comply with its requirements, so far as applicable to the Charitable Company.

The accounts have been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

Approved by the Board of Directors and Trustees on 18 July 2023 and signed on its behalf by:

Tina Walker

Director/Trustee and Treasurer

The notes on pages 12 to 19 form part of these accounts.

THE ROWNTREE SOCIETY

NOTES TO THE ACCOUNTS - UNAUDITED FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

a) Basis of Accounting

The accounts have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The Rowntree Society meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charitable company is a private company limited by guarantee, incorporated in England and Wales. The address of the registered office is: Clements Hall, Nunthorpe Road, York, YO23 1BW.

The financial statements are presented in Sterling (£) and are rounded to the nearest £.

b) Going Concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have been prepared on the basis that the charity is a going concern.

c) Income

Sales of leaflets and speaker fees are accounted for when received. Grants and donations are accounted for in the period in which the conditions for receipt have been satisfied. Investment income is accounted for on a receivable basis.

d) Expenditure

Expenditure has been allocated to "Charitable activities" where they are direct costs which are associated with the provision of the charitable objectives. "Raising funds" are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

e) Fund Structure

Unrestricted funds are funds which are available for use or retention at the discretion of the Trustees, in accordance with the Charitable Company's objects. Designations of unrestricted funds are made at the Trustees' discretion in order to make allocations for anticipated future expenditure. Restricted funds arise where the donor requires that the grant or donation be spent on a particular purpose.

f) Fixed Assets

Tangible fixed assets are depreciated using a suitable basis over their estimated useful lives as follows:

Equipment	4 years straight line basis
Seebohm Rowntree Books	10 years straight line basis

g) Stock

Stock is valued at the lower of cost and net realisable value. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

h) Pensions

The Charitable Company contributes to a defined contribution pension scheme for its employee. Contributions are recognised in the statement of financial activities in the period in which they become payable.

THE ROWNTREE SOCIETY

NOTES TO THE ACCOUNTS - UNAUDITED FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022 (continued)

1. ACCOUNTING POLICIES - continued

i) 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.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and any short term deposit accounts with a maturity of three months or less from the date of opening.

k) 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 a 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.

2. INCOME

	Unrestricted Funds - General 2022 £	Unrestricted Funds - Designated 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Grants received					
JRSST Charitable Trust	-	75,000	-	75,000	-
Joseph Rowntree Foundation	-	-	135,000	135,000	-
Joseph Rowntree Charitable Trust	-	-	15,831	15,831	-
Donations received	3,634	-	-	3,634	410
Total donations and legacies	3,634	75,000	150,831	229,465	410
Investment income					
Interest received	85	-	-	85	9
Total investment income	85	-	-	85	9

In 2021, no donations and legacies income related to restricted funds.

In 2021, no investment income related to restricted funds.

THE ROWNTREE SOCIETY

NOTES TO THE ACCOUNTS - UNAUDITED FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022 (continued)

3. ANALYSIS OF EXPENDITURE

	Unrestricted Funds - General £	Unrestricted Funds - Designated £	Restricted Funds £	Total 2022 £	Total 2021 £
Raising funds					
Salary, pension & NIC	-	1,599	3,247	4,846	3,367
Staff expenses including support	-	389	779	1,168	806
Office rent	-	486	986	1,472	-
Insurance	-	549	1,115	1,664	728
Fundraising	192	-	-	192	96
Sundries	-	15	29	44	624
Bank charges	-	23	47	70	-
	192	3,061	6,203	9,456	5,621
Charitable activities					
Salary, pension & NIC	-	14,395	29,227	43,622	30,306
Website development and hosting	-	1,280	2,599	3,879	2,063
Publications & subscriptions	-	195	395	590	178
Exhibitions & Events	-	2,399	4,871	7,270	144
Digital Develop & Consultancy	-	161	326	487	727
Computer equipment	-	466	947	1,413	1,251
Depreciation of books	-	-	350	350	350
Payroll Agency fees	-	295	590	885	778
Independent Examiner's fees	-	737	1,503	2,240	1,500
	-	19,928	40,808	60,736	37,297
Total expenditure	192	22,989	47,011	70,192	42,918

In 2021, expenditure of £28,806 related to restricted funds.

THE ROWNTREE SOCIETY

NOTES TO THE ACCOUNTS - UNAUDITED FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022 (continued)

4. STAFF COSTS

	<i>Total funds</i> 2022 £	<i>Total funds</i> 2021 £
Wages and salaries	43,679	30,612
Pension	4,789	3,061
	<hr/>	<hr/>
	48,468	33,673
	<hr/> <hr/>	<hr/> <hr/>

The average number of employees in the year, analysed by function was:

Administration	<hr/>	<hr/>
	1	1
	<hr/> <hr/>	<hr/> <hr/>

No employee received emoluments in excess of £60,000 (2021 - none)

The Directors/Trustees neither received nor waived any emoluments during the year.

No reimbursed expenses were paid to the Directors/Trustees during the year (2021 – none).

The charity also benefits greatly from the involvement and enthusiastic support of its volunteers and interns, some details of which are given in our annual report. Our volunteers are also involved in clerical and office work, background research for projects and support at events. Our interns are attached to specific programmes, to support and bolster our outputs and to enable them to gain valuable experience working in the charity sector.

In accordance with the Charities SORP, the economic contribution of general volunteers and interns is not recognised in the accounts.

5. FIXED ASSETS

<i>Cost</i>	Equipment £	Seebohm Rowntree Book Collection £	Total £
At 1 September 2021	<hr/>	<hr/>	<hr/>
	6,616	3,500	10,116
At 31 December 2022	<hr/>	<hr/>	<hr/>
	6,616	3,500	10,116
<i>Depreciation</i>			
At 1 September 2021	<hr/>	<hr/>	<hr/>
	6,616	2,450	9,066
Charge in year	-	350	350
	<hr/>	<hr/>	<hr/>
At 31 December 2022	<hr/>	<hr/>	<hr/>
	6,616	2,800	9,416
<i>Net book value</i>			
At 31 December 2022	<hr/>	<hr/>	<hr/>
	-	700	700
At 31 August 2021	<hr/>	<hr/>	<hr/>
	-	1,050	1,050
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All assets relate to restricted funds.

THE ROWNTREE SOCIETY

NOTES TO THE ACCOUNTS - UNAUDITED
FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022 (continued)

6. DEBTORS

Debtors due within one year:

	Unrestricted Funds - General £	Unrestricted Funds - Designated £	<i>Restricted funds</i> £	<i>Total 2022</i> £	<i>Total 2021</i> £
Grants	-	25,000	50,277	75,277	50,000
Other debtors	-	942	1,910	2,852	517
	-	25,942	52,187	78,129	50,517

Debtors due after more than one year:

Grants	-	50,000	100,554	150,554	4,125
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In 2021, debtors of £33,846 related to restricted funds

7. CREDITORS: Amounts falling due within one year

	Unrestricted Funds - General £	Unrestricted Funds - Designated £	<i>Restricted funds</i> £	<i>Total 2022</i> £	<i>Total 2021</i> £
Accruals	-	795	1,591	2,386	1,589
Taxation and social security	-	191	382	573	362
Other creditors	-	2	3	5	606
	-	988	1,976	2,964	2,557

In 2021, creditors of £1,714 related to restricted funds.

8. UNRESTRICTED FUNDS

Current period

	<i>Balance at 1 September 2021</i> £	<i>Income</i> £	<i>Expenses</i> £	<i>Transfers</i> £	<i>Balance at 31 December 2022</i> £
<i>Undesignated funds</i>					
General	21,272	3,719	(192)	-	24,799
<i>Designated funds</i>					
Joseph Rowntree Charitable Trust	27,414	75,000	(22,989)	-	79,425
	48,686	78,719	(23,181)	-	104,224

Comparative year

	<i>Balance at 1 September 2020</i> £	<i>Income</i> £	<i>Expenses</i> £	<i>Transfers</i> £	<i>Balance at 31 August 2021</i> £
<i>Undesignated funds</i>					
General	20,949	419	(96)	-	21,272
<i>Designated funds</i>					
Joseph Rowntree Charitable Trust	41,430	-	(14,016)	-	27,414
	62,379	419	(14,112)	-	48,686

The JRCT Designated Fund is a fund representing the unspent balance of grants made to the Rowntree Society by the Joseph Rowntree Charitable Trust towards the employment of the Executive Director and other running costs of the organisation.

THE ROWNTREE SOCIETY

NOTES TO THE ACCOUNTS - UNAUDITED
FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022 (continued)

9. ANALYSIS OF THE CHARITY'S NET ASSETS BY FUND

Current period

	Fixed assets £	Net current assets £	Long term liabilities £	Total 2022 £
Unrestricted funds - General	-	24,799	-	24,799
Unrestricted funds - Designated	-	79,425	-	79,425
Restricted funds	700	202,661	-	203,361
	<u>700</u>	<u>306,885</u>	<u>-</u>	<u>307,585</u>

Comparative year

	Fixed assets £	Net current assets £	Long term liabilities £	Total 2021 £
Unrestricted funds - General	-	21,272	-	21,272
Unrestricted funds - Designated	-	27,414	-	27,414
Restricted funds	1,050	98,491	-	99,541
	<u>1,050</u>	<u>147,177</u>	<u>-</u>	<u>148,227</u>

10. RESTRICTED FUNDS

Current period

	<i>Balance at 1 September 2021 £</i>	<i>Income £</i>	<i>Expenses £</i>	<i>Transfers £</i>	<i>Balance at 31 December 2022 £</i>
Joseph Rowntree Trusts & Foundation	55,659	150,831	(46,661)	-	159,829
Seebohm Rowntree Book Collection	2,109	-	(350)	-	1,759
Art Fund	37,500	-	-	-	37,500
New Earswick Folk Hall Fund	4,273	-	-	-	4,273
	<u>99,541</u>	<u>150,831</u>	<u>(47,011)</u>	<u>-</u>	<u>203,361</u>

Comparative year

	<i>Balance at 1 September 2020 £</i>	<i>Income £</i>	<i>Expenses £</i>	<i>Transfers £</i>	<i>Balance at 31 August 2021 £</i>
Joseph Rowntree Trusts & Foundation	84,115	-	(28,456)	-	55,659
Seebohm Rowntree Book Collection	2,459	-	(350)	-	2,109
Art Fund	37,500	-	-	-	37,500
New Earswick Folk Hall Fund	4,273	-	-	-	4,273
	<u>128,347</u>	<u>-</u>	<u>(28,806)</u>	<u>-</u>	<u>99,541</u>

THE ROWNTREE SOCIETY

NOTES TO THE ACCOUNTS - UNAUDITED **FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022 (continued)**

10. RESTRICTED FUNDS - continued

Joseph Rowntree Trusts & Foundation

A fund representing the unspent balances of the grants made to the Rowntree Society by the Joseph Rowntree Foundation and the JRSST Charitable Trust towards the employment of the Executive Director and the running costs of the organisation.

Seebohm Rowntree Book Collection

A fund representing the donations received to assist in the purchase of a collection of books owned by Seebohm Rowntree. The annual depreciation charge is set against the fund.

Art Fund

A fund representing a donation towards the development of a major artwork for York to commemorate the Rowntree legacy.

New Earswick Folk Hall Fund

A fund representing the balance of funds received towards the establishment of a local history display space at the Folk Hall and the foundation and activities of a local history group in New Earswick.

11. TAXATION

The Company is a registered charity (number 1105936) and is not liable to taxation on either revenue surpluses or surpluses on the sale of capital assets used in its charitable activities.

12. RELATED PARTY TRANSACTIONS

There were no related parties in the year.

THE ROWNTREE SOCIETY

NOTES TO THE ACCOUNTS - UNAUDITED
FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2022 (continued)

13. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	<i>Unrestricted Funds - General</i>	<i>Unrestricted Funds - Designated</i>	<i>Restricted Funds</i>	<i>Total year ended 31 August 2021 £</i>
	£	£	£	£
Income and endowments from:				
Donations and legacies	410	-	-	410
Charitable activities	-	-	-	-
Investments	9	-	-	9
Total	419	-	-	419
Expenditure on:				
Raising funds	96	1,823	3,702	5,621
Charitable activities	-	12,193	25,104	37,297
Total	96	14,016	28,806	42,918
Net income/(expenditure)	323	(14,016)	(28,806)	(42,499)
Transfers between funds	-	-	-	-
Net movement in Funds	323	(14,016)	(28,806)	(42,499)
Reconciliation of funds:				
Total funds brought forward	20,949	41,430	128,347	190,726
Total funds carried forward	21,272	27,414	99,541	148,227