

**REGISTERED COMPANY NUMBER: 06247357 (England and Wales)**

**REGISTERED CHARITY Number: 1125093**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2021**  
**For**  
**Friends of Ropner Park Limited**

**Friends of Ropner Park Limited**

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## **For the Year Ended 31 March 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 31 March 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 (FRS102) (Effective 1 January 2015).

### **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**

06247357 (England and Wales)

#### **Registered Charity Number**

1125093

#### **Registered Office**

First Floor Suite  
6 High Street  
Sedgefield  
Stockton on Tees  
TS21 3AR

#### **Trustees**

V Nicholson  
B Scafton  
S Taylorson  
C Mulloy  
C Whiteside  
N Schneider  
A P Smith  
J A Stokes

#### **Company Secretary**

S Taylorson

#### **Independent Examiner**

Alan Brown & Co  
First Floor Suite  
6 High Street  
Sedgefield  
Stockton on Tees  
TS21 3AR

Approved by order of the board of trustees on 5<sup>th</sup> October 2021 and signed on its behalf by:

S Taylorson – Secretary

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also directors for purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the charity commission ( under section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

### **Basis of the independent examiners report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

### **Independent examiners statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements
  - To keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - To prepare accounts which accord with accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting Charities: Statements 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 2015) Have not been met; or
- (2) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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First Floor Suite  
6 High Street  
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Stockton on Tees  
TS21 3AR

**For the Year Ended 31 March 2021**

		<u>2021</u> <u>Unrestrict</u> <u>ed Funds</u> £	<u>2020</u> <u>Unrestrict</u> <u>ed Funds</u> £
<b>INCOME AND ENDOWEMENTS FROM</b>			
Donations and Legacies	<u>Not</u>	3,816	1,356
<b>Charitable Activities</b>			
Grants		20,486	15,050
Other trading activities	2	157,013	131,089
<b>Total</b>		<u>181,315</u>	<u>147,495</u>
<b>EXPENDITURE ON</b>			
Raising Funds		131,568	143,508
Other		14,725	14,439
<b>Total</b>		<u>146,293</u>	<u>157,947</u>
<b>NET INCOME</b>		<u>35,022</u>	<u>(10,452)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		39,378	49,830
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>74,400</u></u>	<u><u>39,378</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

		<u>2021</u> <u>Unrestrict</u> <u>ed Funds</u> £	<u>2020</u> <u>Unrestrict</u> <u>ed Funds</u> £
<b>FIXED ASSETS</b>	<u>Not</u>		
Tangible assets	<u>e</u> 7	6,947	5,805
<b>CURRENT ASSETS</b>			
Stocks	8	1,700	1,700
Cash at bank and in hand		74,635	37,435
		<u>76,335</u>	<u>39,135</u>
<b>CREDITORS</b>			
Amounts due falling within one year	9	(8,882)	(5,562)
<b>NET CURRENT ASSETS</b>		<u>67,453</u>	<u>33,573</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		74,400	39,378
<b>NET ASSETS</b>		<u>74,400</u>	<u>39,378</u>
<b>FUNDS</b>			
Unrestricted Funds	10	74,400	39,378
<b>TOTAL FUNDS</b>		<u>74,400</u>	<u>39,378</u>

The charitable company is entitled to exemption from audit under Section 479A of the Companies Act 2006 relating to subsidiary charitable companies for the year ended 31 March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 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 Section 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.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 5<sup>th</sup> October 2021 and were signed on its behalf by:

B Scrafton - Trustee

S Taylorson - Trustee

C Whiteside - Trustee

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statements 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 2015); 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 conversion.

**Income**

All income recognized 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 recognized 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 benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on 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 rates in order to write off each asset over its estimated useful life.

Equipment	- 25% Reducing Balance
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**Stocks**

Stocks are valued at the lower of cost and net realizable value, after making due allowances 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.



**Notes to the Financial Statements Continued**  
**For the Year Ended 31 March 2021**

**2. OTHER TRADING ACTIVITIES**

	<u>2021</u> <u>Unrestrict</u> <u>ed Funds</u> £	<u>2020</u> <u>Unrestrict</u> <u>ed Funds</u> £
Event Income	-	8,414
Café Takings	156,898	122,525
Merchandise Sales	115	150
	<u>157,013</u>	<u>131,089</u>

**3. Net Income / (Expenditure)**

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

	<u>2021</u> <u>Unrestrict</u> <u>ed Funds</u> £	<u>2020</u> <u>Unrestrict</u> <u>ed Funds</u> £
Accountancy	1,560	1,560
Bookkeeping	1,093	1,093
Depreciation - owned assets	<u>2,316</u>	<u>1,937</u>

**4. TRUSTEES REMUNERATION AND BENEFITS**

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

**Trustees Expenses**

There were no trustees expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. Staff Costs**

The average monthly employees during the year was as follows:

	<u>2021</u> 1	<u>2020</u> 1
Average Number of Staff within the year	<u>3</u>	<u>1</u>

No employees received emoluments in excess of £60,000

**Friends of Ropner Park Limited**  
**Notes to the Financial Statements Continued**  
**For the Year Ended 31 March 2021**

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

	Unrestricted Funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and Legacies	3,816
<b>Charitable Activities</b>	
Grants	20,486
Other Trading Activities	157,013
<b>Total</b>	<u>181,315</u>
<b>EXPENDITURE ON</b>	
Raising Funds	131,568
Other	14,725
<b>Total</b>	<u>146,293</u>
<b>NET INCOME</b>	<u>35,022</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	39,378
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>74,400</u></u>

**7. TANGIBLE FIXED ASSETS**

8	Equipme nt £	Compute r Equipme nt £	Totals £
<b>COST</b>			
At 1 April 2020	24,936	445	25,381
Additions	3,458	0	3,458
At 31 March 2021	<u>28,394</u>	<u>445</u>	<u>28,839</u>
<b>DEPRECIATION</b>			
At 1 April 2020	19,271	305	19,576
Charge for Year	2,281	35	2,316
At 31 March 2021	<u>21,552</u>	<u>340</u>	<u>21,892</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>6,842</u>	<u>105</u>	<u>6,947</u>
At 31 March 2020	<u>5,665</u>	<u>140</u>	<u>5,805</u>

**Friends of Ropner Park Limited**

**Notes to the Financial Statements Continued**

**For the Year Ended 31 March 2021**

**8. Stocks**

	2021	2020
	£	£
Stocks	1,700	1,700

**9. Creditors**

	2021	2020
	£	£
Social Security and Other Taxes	646	305
VAT	5,583	2,604
10. Accrued Expenses	2,653	2,653
	8,882	5,562

**MOVEMENTS IN FUNDS**

	At 1.4.20	Net Moveme nt in Funds	At 31.3. 20	
	£	£	£	
<b>Unrestricted Funds</b>				
General Fund	39,378	35,022	74,400	
<b>TOTAL FUNDS</b>	39,378	35,022	74,400	Net

movement in funds, included in above are as follows:

	Incomin g Resourc es	Resourc es Expan ded	Moveme nt in Funds
	£	£	£
<b>Unrestricted Funds</b>			
11. General Fund	181,315	146,293	35,022
<b>TOTAL FUNDS</b>	181,315	146,293	35,022

**PENSION COMMITMENTS**

The organization does operate a pension scheme.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the Year Ended 31 March 2021.

**Friends of Ropner Park Limited**

**Detailed Statement of Financial Activities**  
**For the Year Ended 31 March 2021**

	2021	2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and Legacies</b>		
Donations	2,826	406
Bank Interest	-	-
Subscriptions	990	950
	<hr/> 3,816	<hr/> 1,356
<b>Other Trading Activities</b>		
Event Income	-	8,414
Café Takings	156,898	122,525
Merchandise sales	115	150
	<hr/> 157,013	<hr/> 131,089
<b>Charitable Activities</b>		
Grants	20,486	15,050
<b>Total Incoming Resources</b>	<hr/> 181,315	<hr/> 147,495
<b>Expenditure</b>		
<b>Other Trading Activities</b>		
Opening Stock	1,700	1,700
Purchases	61,244	58,513
Event Expenses	-	19,784
Wages	70,035	65,037
Pensions	289	174
Closing Stock	(1,700)	(1,700)
	<hr/> 131,568	<hr/> 143,508
<b>Support Costs</b>		
<b>Finance</b>		
Bank and Credit Card Charges	2,434	2,401
<b>Other</b>		
Insurance	1,145	1,815
Telephone	434	464
Postage and Stationery	90	240
Sundries	3,496	3,202
Repairs and Renewals	2,157	1,727
Depreciation of Equipment	2,316	1,937
	<hr/> 12,072	<hr/> 11,786
<b>Government Costs</b>		
Accountancy and Bookkeeping Charges	2,653	2,653
<b>Total Resources Expanded</b>	<hr/> 146,293	<hr/> 157,947
<b>Net Surplus / (Deficit)</b>	<hr/> 35,022	<hr/> (10,452)