

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 2023**  
**For**  
**Friends of Ropner Park Limited**

**Friends of Ropner Park Limited**

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**Friends of Ropner Park Limited**  
**Report of the Trustees**  
**For the Year Ended 31 March 2023**

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 2023. 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  
S Taylorson  
C Mulloy  
C Whiteside  
N Schneider  
A P Smith  
R Hasthorpe

**Company Secretary**

C Mulloy

**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 21<sup>st</sup> June 2023 and signed on its behalf by:

S Taylorson – Chairman

**Independent Examiners Report to the Trustees of**  
**Friends of Ropner Park Limited**

I report on the accounts for the year ended 31 March 2023 set out on pages 1 to 10.

**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.

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

**Friends of Ropner Park Limited**

**Statement of Financial Activities**  
**For the Year Ended 31 March 2023**

		<u>2023</u>	<u>2022</u>
		<u>Unrestricted</u>	<u>Unrestricted</u>
		<u>Funds</u>	<u>Funds</u>
<b>INCOME AND ENDOWEMENTS FROM</b>	<u>Note</u>	£	£
Donations and Legacies		4,074	1,738
<b>Charitable Activities</b>			
Grants		8,795	5,907
Other trading activities	2	252,100	245,514
<b>Total</b>		264,969	253,159
 <b>EXPENDITURE ON</b>			
Raising Funds		236,083	232,574
Other		28,731	21,728
<b>Total</b>		264,814	254,302
 <b>NET INCOME</b>		155	(1,143)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		73,257	74,400
 <b>TOTAL FUNDS CARRIED FORWARD</b>		73,412	73,257

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**Friends of Ropner Park Limited**

**Balance Sheet**  
**At 31 March 2023**

		<u>2023</u>	<u>2022</u>
		<u>Unrestricted</u>	<u>Unrestricted</u>
		<u>Funds</u>	<u>Funds</u>
<b>FIXED ASSETS</b>	<u>Note</u>	£	£
Tangible assets	7	22,533	20,213
 <b>CURRENT ASSETS</b>			
Stocks	8	9,000	3,000
Cash at bank and in hand		53,642	64,437
		<hr/> 62,642	<hr/> 67,437
 <b>CREDITORS</b>			
Amounts due falling within one year	9	(11,763)	(14,393)
 <b>NET CURRENT ASSETS</b>		<hr/> 50,879	<hr/> 53,044
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 73,412	<hr/> 73,257
 <b>NET ASSETS</b>		<hr/> 73,412	<hr/> 73,257
 <b>FUNDS</b>			
Unrestricted Funds	10	73,412	73,257
 <b>TOTAL FUNDS</b>		<hr/> 73,412	<hr/> 73,257

**Friends of Ropner Park Limited**

**Balance Sheet continued**

**At 31 March 2023**

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 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 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 21st June 2023 and were signed on its behalf by:

S Taylorson - Trustee

C Whiteside – Trustee

C Mulloy – Trustee

**Friends of Ropner Park Limited**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**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.



**Friends of Ropner Park Limited**

**Notes to the Financial Statements Continued**  
**For the Year Ended 31 March 2023**

**2. OTHER TRADING ACTIVITIES**

	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Unrestricted</u>
	<u>Funds</u>	<u>Funds</u>
	£	£
Event Income	15,383	5,189
Café Takings	236,651	240,270
Merchandise Sales	66	55
	<u>252,100</u>	<u>245,514</u>

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

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

	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Unrestricted</u>
	<u>Funds</u>	<u>Funds</u>
	£	£
Accountancy	1,500	1,400
Bookkeeping	1,200	1,000
Depreciation – owned assets	<u>7,511</u>	<u>6,736</u>

**4. TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees Expenses**

There were no trustees expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**5. Staff Costs**

The average monthly employees during the year was as follows:

	<u>2023</u>	<u>2022</u>
Average Number of Staff within the year	<u>15</u>	<u>13</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 2023**

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

	Unrestricted Funds
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and Legacies	4,074
<b>Charitable Activities</b>	
Grants	8,795
Other Trading Activities	252,100
<b>Total</b>	<u>264,969</u>
<b>EXPENDITURE ON</b>	
Raising Funds	236,083
Other	28,731
<b>Total</b>	<u>264,814</u>
<b>NET INCOME</b>	<u>155</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	73,257
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>73,412</u></u>

**7. TANGIBLE FIXED ASSETS**

	Equipment	Computer Equipment	Totals
	£	£	£
<b>COST</b>			
At 1 April 2022	47,557	1,284	48,841
Additions	8,952	879	9,831
At 31 March 2023	<u>56,509</u>	<u>2,163</u>	<u>58,672</u>
<b>DEPRECIATION</b>			
At 1 April 2022	28,053	575	28,628
Charge for Year	7,114	397	7,511
At 31 March 2023	<u>35,167</u>	<u>972</u>	<u>36,139</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>21,342</u>	<u>1,191</u>	<u>22,533</u>
At 31 March 2022	<u>19,504</u>	<u>709</u>	<u>20,213</u>

**Friends of Ropner Park Limited**  
**Notes to the Financial Statements Continued**  
**For the Year Ended 31 March 2023**

**8. Stocks**

	2023	2022
	£	£
Stocks	9,000	3,000

**9. Creditors**

	2023	2022
	£	£
Social Security and Other Taxes	862	843
VAT	8,201	7,478
Accrued Expenses	2,700	6,072
	<u>11,763</u>	<u>14,393</u>

**10. MOVEMENTS IN FUNDS**

	At 1.4.22	Net Movement in Funds	At 31.3.23
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	73,257	155	73,412
<b>TOTAL FUNDS</b>	<u>73,257</u>	<u>155</u>	<u>73,412</u>

Net movement in funds, included in above are as follows:

	Incoming Resources £	Resources Expanded £	Movement in Funds £
<b>Unrestricted Funds</b>			
General Fund	264,969	264,814	155
<b>TOTAL FUNDS</b>	<u>264,969</u>	<u>264,814</u>	<u>155</u>

**11. 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 2023.

**Friends of Ropner Park Limited**  
**Detailed Statement of Financial Activities**  
**For the Year Ended 31 March 2023**

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and Legacies</b>		
Donations	2,864	568
Subscriptions	1,210	1,170
	<hr/> 4,074	<hr/> 1,738
<b>Other Trading Activities</b>		
Event Income	15,383	5,189
Café Takings	236,651	240,270
Merchandise sales	66	55
	<hr/> 252,100	<hr/> 245,514
<b>Charitable Activities</b>		
Grants	8,795	5,907
<b>Total Incoming Resources</b>	<hr/> 264,969	<hr/> 253,159
<b>Expenditure</b>		
<b>Other Trading Activities</b>		
Opening Stock	3,000	1,700
Purchases	91,684	103,233
Event Expenses	23,773	7,012
Wages	126,175	123,254
Pensions	451	375
Closing Stock	(9,000)	(3,000)
	<hr/> 236,083	<hr/> 232,574
<b>Support Costs</b>		
<b>Finance</b>		
Bank and Credit Card Charges	5,514	2,839
<b>Other</b>		
Insurance	2,026	1,240
Telephone	860	669
Postage and Stationery	1,108	1,491
Sundries	4,153	4,893
Repairs and Renewals	4,859	1,460
Depreciation of Equipment	7,511	6,736
	<hr/> 26,031	<hr/> 19,328
<b>Government Costs</b>		
Accountancy and Bookkeeping Charges	2,700	2,400
<b>Total Resources Expanded</b>	<hr/> 264,814	<hr/> 254,302
<b>Net (Deficit) / Surplus</b>	<hr/> <hr/> 155	<hr/> <hr/> (1,143)