

# ROCK PARK TRUST

England & Wales · Charity number 1154681

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2013-11-21

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

## Contact

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**Address** Barnstaple Town Council  
Barum House  
The Square  
Barnstaple  
EX32 8LS

**Phone** 01271373311

**Email** [admin@barnstapletowncouncil.co.uk](mailto:admin@barnstapletowncouncil.co.uk)

**Website** <https://www.barnstapletowncouncil.gov.uk/rock-park-trust/>

## Activities

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**Objects:** IN THE INTEREST OF SOCIAL WELFARE, TO IMPROVE THE CONDITIONS OF LIFE FOR THE INHABITANTS OF BARNSTAPLE WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY THE PROVISION AND MAINTENANCE OF A PARK.

**Activities:** Provision of open space and recreational facilities granted in perpetuity to the town, and maintenance of same.

## Classification

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

## Geography

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- Devon

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£63,910	£51,997	-	-
2024-03-31	£63,010	£42,317	-	-
2023-03-31	£63,010	£20,693	-	-
2022-03-31	£60,575	£29,476	-	-
2021-03-31	£103,755	£74,657	-	-

## Trustees

Name	Role	Appointed
Barnstaple Town Council		2013-11-21

**ROCK PARK TRUST**

England & Wales - Charity number 1154681

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# Accounts

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**REGISTERED CHARITY NUMBER: 1154681**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
ROCK PARK TRUST**

**ROCK PARK TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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# ROCK PARK TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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

Rock Park Trust's aim, as set out in its governing document, is that of social welfare; to improve the conditions of life for the inhabitants of Barnstaple without distinction of political, religious or other opinions by the provision and maintenance of a park.

#### Significant activities

Its main activities are the:

- Provision and maintenance of:
  - o parkland for leisure purposes
  - o a children's play area
  - o adult gym equipment
  - o public toilets
  - o sports pitches
  - o public seating
  - o a war memorial
  - o floral planting
  - o a flagpole
- Provision of a refreshment kiosk, leased to a commercial provider which generates rental income.
- Maintenance of Rock Park Lodge, a house in the park grounds that is let to a tenant and used by the Town Ranger team as a base.
- Hire of parkland areas for community and commercial events.

The Committee recognises that the principal risks to the trust's activities include:

- Damage through vandalism of park assets.
- Excessive wear and tear to play and other equipment.
- Injury claims due to lack of inspection and maintenance.
- Loss of tree stock due to weather events or lack of a planting programme.

#### Public benefit

In setting their objectives and planning their activities described above, the trustees have had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

#### Volunteers

Barnstaple in Bloom continue to take an active role in the development of the park this year and significant improvement has been made as they focus on different areas of the park.

# ROCK PARK TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

In 1879 Rock Park was left in perpetuity as a Charitable Trust to the Mayor and Aldermen of Barnstaple Corporation, their heirs and successors, by William Rock.

Today, the Park is owned by Barnstaple Town Council and managed by the Rock Park Trust Management Committee.

In March 2024 an agreement was put in place to enable the Town Council to undertake the day-to-day operational management of the park; the Rock Park Trust ultimately remains responsible for the park maintenance.

Throughout 2024/25 Rock Park has been hired/used by the community for a variety of different activities/events - Veterans Charity events, Lions Club picnic fundraiser, Children's Hospice SouthWest running events, Race for Life, and regular events such as Parkrun, Park Yoga, fitness classes and football matches.

The Park is home to the war memorial and hosted the Act of Remembrance and Children's Remembrance Service in November.

The Barnstaple Local Lions Club hosted their annual picnic in the park and Rowland's Fair returned, always a popular event.

Routine maintenance and management of the park is carried out by the Town Council inhouse team throughout the year, including play area inspection / repairs, minor park furniture repairs, tree works, as well as grass cutting and pitch maintenance.

During the year the Trust has:

- Undertaken continued maintenance resurfacing works to the footpaths.
- Continued the use of the football pitches by the two youth teams.

### FINANCIAL REVIEW

#### Financial position and principal funding source

The Trust has again achieved a sustainable financial position utilising the £50,000 receipt of an annual grant from , Barnstaple Town Council paid in two halves. This is calculated by the Council to ensure it covers the running costs of the park.

#### Principal funding sources

The main sources of funding are:

- Grant income from BTC
- Rental income from Rock Park Lodge and refreshment kiosk
- Rental Income from commercial activities such as small fun fairs
- Other one-off grant applications
- Fees for the use of football pitches

# ROCK PARK TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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### FINANCIAL REVIEW

#### Reserves policy

The Trust maintains a level of general unrestricted reserves that equates to the running costs of the park of between four and six months, which provides a significant period for review should income be delayed or not realised. These reserves have increased from £110,810 at 1 April 2024 to £126,223 at 31 March 2025.

Designated unrestricted reserves are maintained for specific projects or for unexpected costs in risk areas such as tree maintenance. This approach is reviewed annually in considering the budget, annual report and accounts. These reserves have decreased from £18,750 at 1 April 2024 to £15,250 at 31 March 2025 following a transfer of £3,500 from the general unrestricted reserve.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is also governed by a Scheme of Delegation (Management Agreement) between Barnstaple Town Council and the Rock Park Trust Management Committee dated 6 March 2024.

#### Recruitment and appointment of new trustees

Barnstaple Town Council is the body corporate and sole trustee entitled to appoint members onto the Management Committee.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1154681

#### Principal address

Barnstaple Town Council  
Barum House  
The Square  
BARNSTAPLE  
EX32 8LS

#### Trustees

Barnstaple Town Council

#### Independent Examiner

Mr A P Kennard FCCA  
Stevens & Willey  
Chartered Certified Accountants  
Grenville House  
9 Boutport Street  
Barnstaple  
Devon  
EX31 1TZ

# ROCK PARK TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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### REFERENCE AND ADMINISTRATIVE DETAILS

#### Management Committee

Members of Barnstaple Town Council (BTC) form a Management Committee. Current members and other details relating to the Committee can be found at:

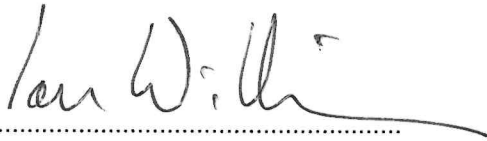
<https://barnstapletowncouncil.moderngov.co.uk/mgCommitteeDetails.aspx?ID=138>

The role of the Management Committee acting on behalf of BTC who meet four times a year is to:

- Undertake management of the Trust and responsibilities of the Rock Park Trust Deed of 4th February 2008.
- Approve the Annual Return to the Charity Commission.
- Approve the Rock Park Management Plan.
- Delegate the maintenance of Rock Park to Barnstaple Town Council.

The Management Committee delegate day-to-day management of the Trust to Mr R J Ward, Town Clerk of BTC (Clerk to the Committee).

Approved by order of the board of trustees on 8 October 2025 and signed on its behalf by:



Trustee



M. PULLEN

Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROCK PARK TRUST

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## **Independent examiner's report to the trustees of Rock Park Trust**

I report to the charity trustees on my examination of the accounts of Rock Park Trust (the Trust) for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

*A. Kennard*

Mr A P Kennard FCCA  
The Association of Chartered Certified Accountants

Stevens & Willey  
Chartered Certified Accountants  
Grenville House  
9 Boutport Street  
Barnstaple  
EX31 1TZ

Date: *14/10/25*.....

# ROCK PARK TRUST

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		50,000	50,000
Charitable activities	2	13,910	13,500
<b>Total</b>		<b>63,910</b>	<b>63,500</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		51,997	37,046
 <b>NET INCOME</b>			
		11,913	26,454
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		129,560	103,106
 <b>TOTAL FUNDS CARRIED FORWARD</b>			
		<b>141,473</b>	<b>129,560</b>

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The notes on page 0 form part of these financial statements

# ROCK PARK TRUST


## BALANCE SHEET 31 MARCH 2025

		2025 Unrestricted funds £	2024 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	6	1,081	4,961
Cash at bank		<u>142,384</u>	<u>132,916</u>
		<b>143,465</b>	<b>137,877</b>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,992)	(8,317)
		<u>141,473</u>	<u>129,560</u>
<b>NET CURRENT ASSETS</b>			
		<b>141,473</b>	<b>129,560</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>141,473</b>	<b>129,560</b>
<b>NET ASSETS</b>		<u><b>141,473</b></u>	<u><b>129,560</b></u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>141,473</u>	<u>129,560</u>
<b>TOTAL FUNDS</b>		<u><b>141,473</b></u>	<u><b>129,560</b></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 October 2025 and were signed on its behalf by:



Trustee



Trustee

The notes on page 0 form part of these financial statements

# ROCK PARK TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **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.

#### **Taxation**

The charity is exempt from 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.

# ROCK PARK TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 2. CHARITABLE ACTIVITIES

	2025	2024
	£	£
Kiosk rent	2,700	2,700
Lodge rent	2,500	2,500
Park hire	7,110	7,000
Sports pitch income	1,600	1,300
	<u>13,910</u>	<u>13,500</u>

### 3. INDEPENDENT EXAMINERS REMUNERATION

	2025	2024
	£	£
Independent examination fees	<u>500</u>	<u>875</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	50,000
Charitable activities	13,500
<b>Total</b>	<u>63,500</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	<u>37,046</u>
<b>NET INCOME</b>	26,454
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	103,106

**ROCK PARK TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>129,560</u>

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

	2025 £	2024 £
Trade debtors	225	225
Other debtors	856	4,736
	<u>1,081</u>	<u>4,961</u>

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

	2025 £	2024 £
Trade creditors	1,492	7,567
Other creditors	500	750
	<u>1,992</u>	<u>8,317</u>

**8. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	110,810	11,913	3,500	126,223
Designated fund	18,750	-	(3,500)	15,250
	<u>129,560</u>	<u>11,913</u>	<u>-</u>	<u>141,473</u>
<b>TOTAL FUNDS</b>	<u>129,560</u>	<u>11,913</u>	<u>-</u>	<u>141,473</u>

**ROCK PARK TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>63,910</b>	<b>(51,997)</b>	<b>11,913</b>
<b>TOTAL FUNDS</b>	<b>63,910</b>	<b>(51,997)</b>	<b>11,913</b>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	81,356	26,454	3,000	110,810
Designated fund	21,750	-	(3,000)	18,750
	103,106	26,454	-	129,560
<b>TOTAL FUNDS</b>	<b>103,106</b>	<b>26,454</b>	<b>-</b>	<b>129,560</b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	63,500	(37,046)	26,454
<b>TOTAL FUNDS</b>	<b>63,500</b>	<b>(37,046)</b>	<b>26,454</b>

# ROCK PARK TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 8. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	81,356	38,367	6,500	126,223
Designated fund	21,750	-	(6,500)	15,250
	<u>103,106</u>	<u>38,367</u>	<u>-</u>	<u>141,473</u>
<b>TOTAL FUNDS</b>	<u>103,106</u>	<u>38,367</u>	<u>-</u>	<u>141,473</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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	127,410	(89,043)	38,367
	<u>127,410</u>	<u>(89,043)</u>	<u>38,367</u>
<b>TOTAL FUNDS</b>	<u>127,410</u>	<u>(89,043)</u>	<u>38,367</u>

### 9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

# ROCK PARK TRUST

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	50,000	50,000
<b>Charitable activities</b>		
Kiosk rent	2,700	2,700
Lodge rent	2,500	2,500
Park hire	7,110	7,000
Sports pitch income	1,600	1,300
	<u>13,910</u>	<u>13,500</u>
<b>Total incoming resources</b>	<b>63,910</b>	<b>63,500</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Electricity - toilet block	2,044	2,836
Gas	1,384	986
Water - toilet block	1,697	1,617
Park maintenance	32,011	14,327
Tree felling	-	3,220
Lodge repairs	1,889	286
Kiosk rates	187	187
Cleaning	10,430	10,542
Security	1,610	1,610
	<u>51,252</u>	<u>35,611</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination fees	500	875
Sundries	70	70
Legal fees	175	490
	<u>745</u>	<u>1,435</u>
<b>Total resources expended</b>	<b>51,997</b>	<b>37,046</b>
<b>Net income</b>	<b>11,913</b>	<b>26,454</b>

This page does not form part of the statutory financial statements

**ROCK PARK TRUST**

England & Wales - Charity number 1154681

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# Accounts

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**REGISTERED CHARITY NUMBER: 1154681**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
ROCK PARK TRUST**

**ROCK PARK TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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# ROCK PARK TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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Its main activities are the:

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  - o parkland for leisure purposes
  - o a children's play area
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  - o sports pitches
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  - o a war memorial
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  - o a flagpole
- Provision of a refreshment kiosk, leased to a commercial provider which generates rental income.
- Maintenance of Rock Park Lodge, a house in the park grounds that is let to a tenant and used by the Town Ranger team as a base.
- Hire of parkland areas for community and commercial events.

The Committee recognises that the principal risks to the trust's activities include:

- Damage through vandalism of park assets.
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- Injury claims due to lack of inspection and maintenance.
- Loss of tree stock due to weather events or lack of a planting programme.

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In setting their objectives and planning their activities described above, the trustees have had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

#### Volunteers

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## ROCK PARK TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

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Today, the Park is owned by Barnstaple Town Council and managed by the Rock Park Trust Management Committee.

In March 2024 an agreement was put in place to enable the Town Council to undertake the day-to-day operational management of the park; the Rock Park Trust ultimately remains responsible for the park maintenance.

Throughout 2023/24 Rock Park has been hired/used by the community for a variety of different activities/events - Barnstaple Marathon, the Race for Life, and regular events such as Parkrun, Park Yoga, fitness classes and football matches.

The Park is home to the war memorial and hosted the Act of Remembrance and Children's Remembrance Service in November.

The Barnstaple Local Lions Club hosted their annual picnic in the park and Rowland's Fair returned, always a popular event.

In June 2023, an Armed Forces Day event was held on the football pitches, attended by thousands of local residents and included many activities, a fly past, and parachute landing on the field by the Red Devils.

Routine maintenance and management of the park is carried out by the Town Council inhouse team throughout the year, including play area inspection / repairs, minor park furniture repairs, tree works, as well as grass cutting and pitch maintenance.

During the year the Trust has:

- Resurfaced two more of the footpaths, including raising one of them to try and help reduce problems of flooding.
- Continued the use of the football pitches by the two youth teams.

#### FINANCIAL REVIEW

##### Financial position and principal funding source

The Trust has again achieved a sustainable financial position utilising the £50,000 receipt of an annual grant from , Barnstaple Town Council paid in two halves. This is calculated by the Council to ensure it covers the running costs of the park.

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- Fees for the use of football pitches

# ROCK PARK TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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### FINANCIAL REVIEW

#### Reserves policy

The Trust maintains a level of general unrestricted reserves that equates to the running costs of the park of between four and six months, which provides a significant period for review should income be delayed or not realised. These reserves have increased from £81,356 at 1 April 2023 to £110,810 at 31 March 2024.

Designated unrestricted reserves are maintained for specific projects or for unexpected costs in risk areas such as tree maintenance. This approach is reviewed annually in considering the budget, annual report and accounts. These reserves have decreased from £21,750 at 1 April 2023 to £18,750 at 31 March 2024 following a transfer of £3,000 from the general unrestricted reserve.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is also governed by a Scheme of Delegation (Management Agreement) between Barnstaple Town Council and the Rock Park Trust Management Committee dated 6 March 2024.

#### Recruitment and appointment of new trustees

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1154681

#### Principal address

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Barum House  
The Square  
BARNSTAPLE  
EX32 8LS

#### Trustees

Barnstaple Town Council

#### Independent Examiner

Mr A P Kennard FCCA  
Stevens & Willey  
Chartered Certified Accountants  
Grenville House  
9 Boutport Street  
Barnstaple  
Devon  
EX31 1TZ

**ROCK PARK TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Management Committee**

Members of Barnstaple Town Council (BTC) form a Management Committee. Current members and other details relating to the Committee can be found at:

<https://barnstapletowncouncil.moderngov.co.uk/mgCommitteeDetails.aspx?ID=138>

The role of the Management Committee acting on behalf of BTC who meet four times a year is to:

- Undertake management of the Trust and responsibilities of the Rock Park Trust Deed of 4th February 2008.
- Approve the Annual Return to the Charity Commission.
- Approve the Rock Park Management Plan.
- Delegate the maintenance of Rock Park to Barnstaple Town Council.

The Management Committee delegate day-to-day management of the Trust to Mr R J Ward, Town Clerk of BTC (Clerk to the Committee).

Approved by order of the board of trustees on ..... 8/1/2025 ..... and signed on its behalf by:

.....  
Trustee  
R. D. JONES

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROCK PARK TRUST

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## Independent examiner's report to the trustees of Rock Park Trust

I report to the charity trustees on my examination of the accounts of Rock Park Trust (the Trust) for the year ended 31 March 2024.

### Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

*A. Kennard*

Mr A P Kennard FCCA  
The Association of Chartered Certified Accountants

Stevens & Willey  
Chartered Certified Accountants  
Grenville House  
9 Boutport Street  
Barnstaple  
EX31 1TZ

Date: *21/1/25*.....

# ROCK PARK TRUST

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

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		<b>2024</b>	2023
		<b>Unrestricted</b>	Total
		<b>funds</b>	funds
		<b>£</b>	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>50,000</b>	50,000
Charitable activities	2	<b>13,500</b>	13,010
<b>Total</b>		<b>63,500</b>	63,010
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		<b>37,046</b>	42,317
<b>NET INCOME</b>		<b>26,454</b>	20,693
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>103,106</b>	82,413
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>129,560</b>	103,106

The notes on page 0 form part of these financial statements

**ROCK PARK TRUST**

**BALANCE SHEET  
31 MARCH 2024**

---

		<b>2024</b>	2023
		<b>Unrestricted</b>	Total
		<b>funds</b>	funds
		<b>£</b>	£
<b>CURRENT ASSETS</b>	Notes		
Debtors	6	4,961	2,197
Cash at bank		132,916	101,872
		<u>137,877</u>	<u>104,069</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(8,317)	(963)
		<u>129,560</u>	<u>103,106</u>
<b>NET CURRENT ASSETS</b>			
		<u>129,560</u>	<u>103,106</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>129,560</u>	<u>103,106</u>
<b>NET ASSETS</b>			
		<u>129,560</u>	<u>103,106</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>129,560</u>	<u>103,106</u>
<b>TOTAL FUNDS</b>			
		<u>129,560</u>	<u>103,106</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8/1/2025 and were signed on its behalf by:

R.D. Jones  
Trustee  
R.D. JONES

J.A. Coates  
Trustee

The notes on page 0 form part of these financial statements

# ROCK PARK TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **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.

#### **Taxation**

The charity is exempt from 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.

## ROCK PARK TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 2. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Kiosk rent	2,700	2,700
Lodge rent	2,500	2,500
Park hire	7,000	6,810
Sports pitch income	1,300	900
Miscellaneous income	-	100
	<u>13,500</u>	<u>13,010</u>

#### 3. INDEPENDENT EXAMINERS REMUNERATION

	2024	2023
	£	£
Independent examination fees - paid	125	125
Independent examination fees - accrued	750	-
	<u>750</u>	<u>-</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	50,000
Charitable activities	13,010
<b>Total</b>	<u>63,010</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	<u>42,317</u>
<b>NET INCOME</b>	20,693

**ROCK PARK TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	82,413
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>103,106</u>

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

	2024 £	2023 £
Trade debtors	225	225
Other debtors	4,736	1,972
	<u>4,961</u>	<u>2,197</u>

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

	2024 £	2023 £
Trade creditors	7,567	963
Other creditors	750	-
	<u>8,317</u>	<u>963</u>

**8. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	81,356	26,454	3,000	110,810
Designated fund	21,750	-	(3,000)	18,750
	<u>103,106</u>	<u>26,454</u>	<u>-</u>	<u>129,560</u>
<b>TOTAL FUNDS</b>	<u>103,106</u>	<u>26,454</u>	<u>-</u>	<u>129,560</u>

# ROCK PARK TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	63,500	(37,046)	26,454
<b>TOTAL FUNDS</b>	<u>63,500</u>	<u>(37,046)</u>	<u>26,454</u>

### Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	58,163	20,693	2,500	81,356
Designated fund	24,250	-	(2,500)	21,750
	<u>82,413</u>	<u>20,693</u>	<u>-</u>	<u>103,106</u>
<b>TOTAL FUNDS</b>	<u>82,413</u>	<u>20,693</u>	<u>-</u>	<u>103,106</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	63,010	(42,317)	20,693
<b>TOTAL FUNDS</b>	<u>63,010</u>	<u>(42,317)</u>	<u>20,693</u>

## ROCK PARK TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

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#### 8. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	58,163	47,147	5,500	110,810
Designated fund	24,250	-	(5,500)	18,750
	<u>82,413</u>	<u>47,147</u>	<u>-</u>	<u>129,560</u>
<b>TOTAL FUNDS</b>	<u>82,413</u>	<u>47,147</u>	<u>-</u>	<u>129,560</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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	126,510	(79,363)	47,147
	<u>126,510</u>	<u>(79,363)</u>	<u>47,147</u>
<b>TOTAL FUNDS</b>	<u>126,510</u>	<u>(79,363)</u>	<u>47,147</u>

#### 9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

# ROCK PARK TRUST

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

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	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	<b>50,000</b>	50,000
<b>Charitable activities</b>		
Kiosk rent	<b>2,700</b>	2,700
Lodge rent	<b>2,500</b>	2,500
Park hire	<b>7,000</b>	6,810
Sports pitch income	<b>1,300</b>	900
Miscellaneous income	<b>-</b>	100
	<hr/>	<hr/>
	<b>13,500</b>	13,010
<b>Total incoming resources</b>	<b>63,500</b>	63,010
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Electricity - toilet block	<b>2,836</b>	1,600
Gas	<b>986</b>	985
Water - toilet block	<b>1,617</b>	5,743
Park maintenance	<b>14,327</b>	20,920
Tree felling	<b>3,220</b>	709
Lodge repairs	<b>286</b>	6
Kiosk rates	<b>187</b>	210
Cleaning	<b>10,542</b>	9,730
Security	<b>1,610</b>	1,610
	<hr/>	<hr/>
	<b>35,611</b>	41,513
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination fees	<b>875</b>	125
Sundries	<b>70</b>	106
Legal fees	<b>490</b>	573
	<hr/>	<hr/>
	<b>1,435</b>	804
<b>Total resources expended</b>	<b>37,046</b>	42,317
<b>Net income</b>	<b>26,454</b>	20,693

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This page does not form part of the statutory financial statements

**ROCK PARK TRUST**

England & Wales - Charity number 1154681

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> April 2022 Period start date To 31<sup>st</sup> March 2023 Period end date

Charity name: Rock Park Trust

Charity registration number: 1154681

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	In the interest of social welfare, to improve the conditions of life for the inhabitants of Barnstaple without distinction of political, religious or other opinions by the provision and maintenance of a park.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"><li>• Provision and maintenance of:<ul style="list-style-type: none"><li>○ parkland for leisure purposes</li><li>○ a children's play area</li><li>○ adult gym equipment</li><li>○ public toilets</li><li>○ sports pitches</li><li>○ public seating</li><li>○ a war memorial</li><li>○ floral planting</li><li>○ a flagpole</li></ul></li><li>• Provision of a refreshment kiosk, leased to a commercial provider which generates rent income.</li><li>• Maintenance of Rock Park Lodge, a house in the park grounds that is let to a tenant and used by the Town Ranger team as a base.</li><li>• Hire of parkland areas for community and commercial events</li></ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustee, in making decisions about that, has had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making.	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A

Contribution made by volunteers.	Para 1.38	Barnstaple in Bloom continue to take an active role in the development of the park this year and significant improvement has been made as they focus on different areas of the park.
Other		N/A

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Rock Park was left in perpetuity as a Charitable Trust to the Mayor and Aldermen of Barnstaple Corporation, their heirs and successors, by William Rock.</p> <p>Today, the Park is owned by Barnstaple Town Council and managed by the Rock Park Trust Management Committee.</p> <p>Throughout 2022/23 Rock Park has been hired/used by the community for a variety of different activities/events – Barnstaple Marathon, the Race for Life, and regular events such as Parkrun, fitness classes and football matches.</p> <p>The Park is home to the war memorial and hosted the Act of Remembrance and Children's Remembrance Service in November.</p> <p>We in May hosted a Platinum Jubilee event run by the Local Lions Club and the fair returned, always a popular event.</p> <p>Routine maintenance and management of the park is carried out by the Town Council inhouse team throughout the year, including play area inspection / repairs, minor park furniture repairs, tree works, as well as grass cutting and pitch maintenance.</p> <p>During the year the Trust has:</p> <ul style="list-style-type: none"> <li>• Resurfaced some of the footpaths.</li> <li>• continued the use of the football pitches by two youth teams.</li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Maintenance of the park continues to be undertaken by the Town Council inhouse team following the withdrawal from the grounds maintenance contract at the end of 2020.  More involvement by volunteers has taken place with Barnstaple in Bloom taking responsibility for certain flower beds.
Performance of fundraising activities against objectives set	Para 1.41	<b>N/A</b>
Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		<b>N/A</b>

### Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trust has achieved a sustainable financial position, it received an annual grant from Barnstaple Town Council, paid in two halves. This is calculated by the council to ensure it covers the running costs of the park.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trust maintains a level of general reserves that equates to the running costs of the park of between four and six months, which provides a significant period for review should income be delayed or not realised.
Amount of reserves held	Para 1.22	£24,250
Reasons for holding zero reserves	Para 1.22	Earmarked reserves are maintained for specific projects or for unexpected costs in risk areas such as tree maintenance. This approach is reviewed annually in considering the annual report and accounts.
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

**Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The main sources of funding are: <ul style="list-style-type: none"><li>• Grant income from Barnstaple Town Council</li><li>• Rent income from Rock Park Lodge and the refreshment kiosk.</li><li>• Rental Income from Commercial activities, the fair and the inflatables provider.</li><li>• Other one-off grant applications</li><li>• Fees for the use of football pitches</li></ul>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>N/A</b>
A description of the principal risks facing the charity	Para 1.46	<ul style="list-style-type: none"><li>• Damage through vandalism of park assets.</li><li>• Excessive wear and tear to play and other equipment.</li><li>• Injury Claims due to lack of inspection and maintenance.</li><li>• Loss of tree stock due to weather events or lack of a planting programme.</li></ul>
Other		<b>N/A</b>

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Barnstaple Town Council (sole trustee) is the body corporate

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

### Reference and Administrative details

Charity name	Rock Park Trust
Other name the charity uses	N/A
Registered charity number	1154681
Charity's principal address	Barum House The Square Barnstaple EX32 8LS

<b>Names of the charity trustees who manage the charity</b>				
	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Barnstaple Town Council	Sole Trustee		Barnstaple Town Council
2				
3				

Corporate trustees – names of the directors at the date the report was approved

<b>Director name</b>		

Name of trustees holding title to property belonging to the charity

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

<b>Type of adviser</b>	<b>Name</b>	<b>Address</b>

**Name of chief executive or names of senior staff members (Optional information)**

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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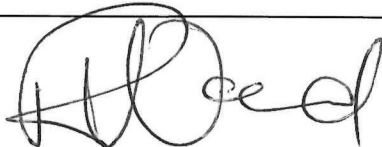
## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Louisa York	Robert Ward
<b>Position (eg Secretary, Chair, etc)</b>	Chairperson, Rock Park Trust Management Committee	Town Clerk (Clerk to the Committee)

**Date**

25/10/23
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## Section B Balance sheet

		Note	Total this year £	Total last year £
			F01	F02
<b>Fixed assets</b>				
Tangible assets	(Note 8)	B01	-	-
		B02	-	-
Investments	(Note 9)	B03	-	-
	<i>Total fixed assets</i>	B04	-	-
<b>Current assets</b>				
Stock and work in progress		B05	-	-
Debtors	(Note 10)	B06	2,197	841
(Short term) investments		B07	-	-
Cash at bank and in hand		B08	101,872	84,329
	<i>Total current assets</i>	B09	104,069	85,169
Creditors: amounts falling due within one year	(Note 11)	B10	963	2,756
	<i>Net current assets/(liabilities)</i>	B11	103,106	82,413
	<i>Total assets less current liabilities</i>	B12	103,106	82,413
Creditors: amounts falling due after one year	(Note 11)	B13	-	-
Provisions for liabilities and charges		B14	-	-
	<i>Net assets</i>	B15	103,106	82,413
<b>Funds of the Charity</b>				
Unrestricted funds		B16	81,356	58,163
Designated funds		B17	21,750	24,250
<b>Total unrestricted funds</b>			103,106	82,413
Restricted income funds (Note 12)		B18	-	-
Endowment funds (Note 12)		B19	-	-
	<i>Total funds</i>	B20	103,106	82,413

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
<i>L. York</i>	25/10/23

## Note 1 Basis of preparation

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

**Give details in this box if a different standard has been followed.**

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

**Give details in this box of any material changes that have been made.**

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

**Give details in this box of any material changes that have been made.**

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

**Note 5** Details of certain items of expenditure**5.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
-	-
-	-
£ -	£ -

**5.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
125	125
-	-

**Note 10 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	225	225	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	1,972	616	-	-
<b>Total</b>	<b>2,197</b>	<b>841</b>	<b>-</b>	<b>-</b>

**Note 11 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**11.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	963	2,756	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	<b>963</b>	<b>2,756</b>	<b>-</b>	<b>-</b>

**11.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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**Income categories**

Kiosk Rent  
Sports Pitch Income  
Park Hire  
Lodge Rent  
Grant from Barnstaple Town Council  
Other Grant Income/Miscellaneous Income  
Grants for services

**Expenditure categories**

Electricity - Toilet Block  
Gas  
Water - Toilet Block  
Security  
Kiosk Rates  
Contracted Maintenance  
Cleaning  
Insurance  
Legal and Professional Fees  
Rock Park Lodge works  
Other Works  
Tree Felling  
Bench and Seat Repairs

To edit the lists replace existing categories on either list with the new headings you prefer to use.

## **Report to the trustees of Rock Park Trust on Accounts for the year ended 31 March 2023**

**Charity Number: 1154681**

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

The charity's trustees 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### **Basis of independent examiners statement**

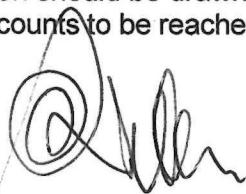
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any 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 statement below.

### **Independent Examiners Certificate**

In connection with my examination, no material matters have come to my attention which cause me to believe that in, any material effect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.



**Stuart W J Wilbur** - -

**Date: 2<sup>nd</sup> August 2023**

**ROCK PARK TRUST**

England & Wales - Charity number 1154681

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> April 2021 Period start date To 31<sup>st</sup> March 2022 Period end date

Charity name: Rock Park Trust

Charity registration number: 1154681

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	In the interest of social welfare, to improve the conditions of life for the inhabitants of Barnstaple without distinction of political, religious or other opinions by the provision and maintenance of a park.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"> <li>• Provision and maintenance of:               <ul style="list-style-type: none"> <li>○ parkland for leisure purposes</li> <li>○ a children's play area</li> <li>○ adult gym equipment</li> <li>○ public toilets</li> <li>○ sports pitches</li> <li>○ public seating</li> <li>○ a war memorial</li> <li>○ floral planting</li> <li>○ a flagpole</li> </ul> </li> <li>• Provision of a refreshment kiosk, leased to a commercial provider which generates rent income</li> <li>• Maintenance of Rock Park Lodge, a house in the park grounds that is let to a tenant and used by the Town Ranger team as a base.</li> <li>• Hire of parkland areas for community and commercial events</li> </ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustee, in making decisions about that, has had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A

Contribution made by volunteers	Para 1.38	<p>An informal group of volunteers known as the 'Friends of Rock Park' provides a source of support and public consultation on the management of the park.</p> <p>The Friends of Rock Park also undertake maintenance tasks including litter picking and light grounds maintenance work.</p> <p>The additional support of the Barnstaple in Bloom group has contributed to the development of the park this year.</p>
Other		N/A

## Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	Para 1.20	<p>Rock Park was left in perpetuity as a Charitable Trust to the Mayor and Aldermen of Barnstaple Corporation, their heirs and successors, by William Rock.</p> <p>Today, the Park is owned by Barnstaple Town Council and managed by the Rock Park Trust Management Committee.</p> <p>Throughout 2021/22 Rock Park has been hired/used by the community for a variety of different activities/events – Barnstaple Marathon, the Race for Life, and regular events such as Parkrun, fitness classes and football matches.</p> <p>The Park is home to the war memorial and hosted the Act of Remembrance and Children's Remembrance Service in November.</p> <p>Throughout the Covid pandemic the park has provided an important place of refuge and relaxation for local residents.</p> <p>In June, we hosted a fair in the park for the second time. This was a great success with many local families enjoying the rides and the atmosphere.</p> <p>Routine maintenance and management of the park has been carried out inhouse throughout the year, including play area inspection / repairs, minor park furniture repairs, tree works, as well as grass cutting and pitch maintenance.</p> <p>During the year the Trust has:</p> <ul style="list-style-type: none"> <li>• Resurfaced some of the footpaths.</li> <li>• continued the use of the football pitches by two youth teams.</li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Maintenance of the park continues to be undertaken by the Town Council inhouse team following the withdrawal from the grounds maintenance contract at the end of 2020.  More involvement by volunteers has taken place with Barnstaple in Bloom taking responsibility for certain flower beds.
Performance of fundraising activities against objectives set	Para 1.41	<b>N/A</b>
Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		<b>N/A</b>

### Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trust has achieved a sustainable financial position, it received an annual grant from Barnstaple Town Council, paid in two halves. This is calculated by the council to ensure it covers the running costs of the park.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trust maintains a level of general reserves that equates to the running costs of the park of between four and six months, which provides a significant period for review should income be delayed or not realised.
Amount of reserves held	Para 1.22	£24,250
Reasons for holding zero reserves	Para 1.22	Earmarked reserves are maintained for specific projects or for unexpected costs in risk areas such as tree maintenance. This approach is reviewed annually in considering the annual report and accounts.
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

**Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The main sources of funding are: <ul style="list-style-type: none"><li>• Grant income from Barnstaple Town Council</li><li>• Rent income from Rock Park Lodge and the refreshment kiosk</li><li>• Other one-off grant applications</li><li>• Fees for the use of football pitches</li></ul>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>N/A</b>
A description of the principal risks facing the charity	Para 1.46	<ul style="list-style-type: none"><li>• Damage through vandalism of park assets.</li><li>• Excessive wear and tear to play and other equipment.</li><li>• Injury Claims due to lack of inspection and maintenance.</li><li>• Loss of tree stock due to weather events or lack of a planting programme.</li></ul>
Other		<b>N/A</b>

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Barnstaple Town Council (sole trustee) is the body corporate

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

### Reference and Administrative details

Charity name	Rock Park Trust
Other name the charity uses	N/A
Registered charity number	1154681
Charity's principal address	Barum House The Square Barnstaple EX32 8LS

<b>Names of the charity trustees who manage the charity</b>				
	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Barnstaple Town Council	Sole Trustee		Barnstaple Town Council
2				
3				

Corporate trustees – names of the directors at the date the report was approved

<b>Director name</b>		

Name of trustees holding title to property belonging to the charity

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

### **Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### **Additional information (optional)**

#### **Names and addresses of advisers (Optional information)**

<b>Type of adviser</b>	<b>Name</b>	<b>Address</b>
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#### **Name of chief executive or names of senior staff members (Optional information)**

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**Exemptions from disclosure**



Reason for non-disclosure of key personnel details

**Other optional information**

**Declarations**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Louisa York	Robert Ward
<b>Position (eg Secretary, Chair, etc)</b>	Chairman, Rock Park Trust Management Committee	Town Clerk (Clerk to the Committee)

**Date** 9/1/23

**Report to the trustees of Rock Park Trust on Accounts for the year ended 31 March 2022**

**Charity Number: 1154681**

**Respective responsibilities of trustees and examiner**

The charity's trustees 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiners statement**

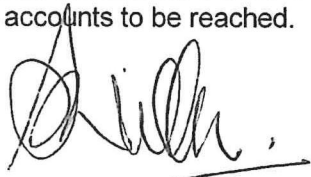
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any 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 statement below.

**Independent Examiners Certificate**

In connection with my examination, no material matters have come to my attention which cause me to believe that in, any material effect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.



**Stuart W J Wilbur**

**Date: 2<sup>nd</sup> August 2022**



**Section B Balance sheet**

	Note	Total this year £ F01	Total last year £ F02
<b>Fixed assets</b>			
Tangible assets (Note 8)	B01	-	-
	B02	-	-
Investments (Note 9)	B03	-	-
<i>Total fixed assets</i>	B04	-	-
<b>Current assets</b>			
Stock and work in progress	B05	-	-
Debtors (Note 10)	B06	841	2,518
(Short term) investments	B07	-	-
Cash at bank and in hand	B08	84,329	52,504
<i>Total current assets</i>	B09	85,169	55,022
Creditors: amounts falling due within one year (Note 11)	B10	2,756	3,708
<i>Net current assets/(liabilities)</i>	B11	82,413	51,314
<i>Total assets less current liabilities</i>	B12	82,413	51,314
Creditors: amounts falling due after one year (Note 11)	B13	-	-
Provisions for liabilities and charges	B14	-	-
<i>Net assets</i>	B15	82,413	51,314
<b>Funds of the Charity</b>			
Unrestricted funds	B16	58,163	33,879
Designated funds	B17	24,250	17,435
<b>Total unrestricted funds</b>		82,413	51,314
Restricted income funds (Note 12)	B18	-	-
Endowment funds (Note 12)	B19	-	-
<i>Total funds</i>	B20	82,413	51,314

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
L. York	9/1/23

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

--

**Note 5** Details of certain items of expenditure**5.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

	This year	Last year
Number of trustees who were paid expenses	-	-
Nature of the expenses	-	-
Total amount paid	£ -	£ -

**5.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	125	100
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	-	-

**Section C** **Notes to the accounts** **(cont)**

**Note 8** **Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**8.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**8.3 Net book value**

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

**8.4 Revaluation**

*If any fixed assets have been revalued please give details of the valuer and method of valuation*

Although the balance sheet shows no value for fixed (tangible) assets, the parkland, play/gym equipment, lodge and kiosk/toilets are owned by the Trust and the insured value is <b>£977,074</b>
--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	225	631	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	616	1,888	-	-
<b>Total</b>	<b>841</b>	<b>2,518</b>	<b>-</b>	<b>-</b>

**Note 11 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

**11.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	2,756	3,708	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	<b>2,756</b>	<b>3,708</b>	<b>-</b>	<b>-</b>

**11.2 Security over assets**

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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**Income categories**

Kiosk Rent  
Sports Pitch Income  
Park Hire  
Lodge Rent  
Grant from Barnstaple Town Council  
Other Grant Income  
Grants for services

**Expenditure categories**

Electricity - Toilet Block  
Gas  
Water - Toilet Block  
Security  
Kiosk Rates  
Contracted Maintenance  
Cleaning  
Insurance  
Legal and Professional Fees  
Rock Park Lodge works  
Other Works  
Tree Felling  
Bench and Seat Repairs

To edit the lists replace existing categories on either list with the new headings you prefer to use.

**ROCK PARK TRUST**

England & Wales - Charity number 1154681

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> April 2020 **Period start date** To 31<sup>st</sup> March 2021 **Period end date**

**Charity name:** Rock Park Trust

**Charity registration number:** 1154681

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	In the interest of social welfare, to improve the conditions of life for the inhabitants of Barnstaple without distinction of political, religious or other opinions by the provision and maintenance of a park.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"> <li>• Provision and maintenance of:               <ul style="list-style-type: none"> <li>○ parkland for leisure purposes</li> <li>○ a children's play area</li> <li>○ adult gym equipment</li> <li>○ public toilets</li> <li>○ sports pitches</li> <li>○ public seating</li> <li>○ a war memorial</li> <li>○ floral planting</li> <li>○ a flagpole</li> </ul> </li> <li>• Provision of a refreshment kiosk, leased to a commercial provider which generates rent income</li> <li>• Maintenance of Rock Park Lodge, a house in the park grounds that is let to a tenant and used by the Town Ranger team as a base.</li> <li>• Hire of parkland areas for community and commercial events</li> </ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustee, in making decisions about that, has had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A

Contribution made by volunteers	Para 1.38	<p>An informal group of volunteers known as the 'Friends of Rock Park' provides a source of support and public consultation on the management of the park.</p> <p>The Friends of Rock Park also undertake maintenance tasks including litter picking and light grounds maintenance work.</p>
Other		N/A

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Rock Park was left in perpetuity as a Charitable Trust to the Mayor and Aldermen of Barnstaple Corporation, their heirs and successors, by William Rock.</p> <p>Today, the Park is owned by Barnstaple Town Council and managed by the Rock Park Trust Management Committee.</p> <p>Throughout 2020/21 Rock Park has been hired/used by the community for a variety of different activities/events – Barnstaple Marathon, the Race for Life, and regular events such as Parkrun, fitness classes and football matches.</p> <p>The Park is home to the war memorial and hosted the Act of Remembrance and Children's Remembrance Service in November.</p> <p>Throughout the Covid pandemic the park has provided an important place of refuge and relaxation for local residents.</p> <p>For the first time in many years, in June, we hosted a fair in the park. This was a great success with many local families enjoying the rides and the atmosphere.</p> <p>Routine maintenance and management of the park has been carried out inhouse throughout the year, including play area inspection / repairs, minor park furniture repairs, tree works, as well as grass cutting and pitch maintenance.</p> <p>During the year the Trust has:</p> <ul style="list-style-type: none"> <li>• Resurfaced some of the footpaths.</li> <li>• continued the use of the football pitches by two youth teams.</li> <li>• considered using Green Flag criteria for management of the park and working with the Barnstaple in Bloom group to enter the competition in 2023.</li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Maintenance of the park now undertaken by the Town Council inhouse team following the withdrawal from the grounds maintenance contract at the end of 2020.
Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

### Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trust has achieved a sustainable financial position, it received an annual grant from Barnstaple Town Council, paid in two halves. This is calculated by the council to ensure it covers the running costs of the park.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trust maintains a level of general reserves that equates to the running costs of the park of between four and six months, which provides a significant period for review should income be delayed or not realised.
Amount of reserves held	Para 1.22	£17,435
Reasons for holding zero reserves	Para 1.22	Earmarked reserves are maintained for specific projects or for unexpected costs in risk areas such as tree maintenance. This approach is reviewed annually in considering the annual report and accounts.
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

**Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The main sources of funding are: <ul style="list-style-type: none"><li>• Grant income from Barnstaple Town Council</li><li>• Rent income from Rock Park Lodge and the refreshment kiosk</li><li>• Other one-off grant applications</li><li>• Fees for the use of football pitches</li></ul>
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	<ul style="list-style-type: none"><li>• Damage through vandalism of park assets.</li><li>• Excessive wear and tear to play and other equipment.</li><li>• Injury Claims due to lack of inspection and maintenance.</li><li>• Loss of tree stock due to weather events or lack of a planting programme.</li></ul>
Other		N/A

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Barnstaple Town Council (sole trustee) is the body corporate

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

### Reference and Administrative details

Charity name	Rock Park Trust
Other name the charity uses	N/A
Registered charity number	1154681
Charity's principal address	Barum House The Square Barnstaple EX32 8LS

<b>Names of the charity trustees who manage the charity</b>				
	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Barnstaple Town Council	Sole Trustee		Barnstaple Town Council
2				
3				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

<b>Type of adviser</b>	<b>Name</b>	<b>Address</b>

**Name of chief executive or names of senior staff members (Optional information)**

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>			
<b>Full name(s)</b>	Alan Rennles	Robert Ward	
<b>Position (eg Secretary, Chair, etc)</b>	Chairman, Rock Park Trust Management Committee	Town Clerk (Clerk to the Committee)	
<b>Date</b>	<table border="1" style="width: 100%; height: 30px;"><tr><td></td></tr></table>		



## Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
<b>Fixed assets</b>			
Tangible assets (Note 8)	B01	-	-
	B02	-	-
Investments (Note 9)	B03	-	-
<i>Total fixed assets</i>	B04	-	-
<b>Current assets</b>			
Stock and work in progress	B05	-	-
Debtors (Note 10)	B06	2,518	4,021
(Short term) investments	B07	-	-
Cash at bank and in hand	B08	52,504	24,998
<i>Total current assets</i>	B09	55,022	29,019
<b>Creditors: amounts falling due within one year</b> (Note 11)	B10	3,708	6,803
<i>Net current assets/(liabilities)</i>	B11	51,314	22,216
<i>Total assets less current liabilities</i>	B12	51,314	22,216
<b>Creditors: amounts falling due after one year</b> (Note 11)	B13	-	-
Provisions for liabilities and charges	B14	-	-
<i>Net assets</i>	B15	51,314	22,216
<b>Funds of the Charity</b>			
Unrestricted funds	B16	33,879	9,411
Designated funds	B17	17,435	12,805
<i>Total unrestricted funds</i>		51,314	22,216
Restricted income funds (Note 12)	B18	-	-
Endowment funds (Note 12)	B19	-	-
<i>Total funds</i>	B20	51,314	22,216

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

**Give details in this box if a different standard has been followed.**

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

**Give details in this box of any material changes that have been made.**

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

**Give details in this box of any material changes that have been made.**

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

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**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

Analysis	Unrestricted £	restricted £	This year £	Last year £
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
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<b>Total</b>			-	-
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			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
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<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-

**Note 5** Details of certain items of expenditure**5.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

	This year	Last year
Number of trustees who were paid expenses	-	-
Nature of the expenses	-	-
Total amount paid	£	£

**5.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	100	75
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	-	-

**Section C**

**Notes to the accounts**

**(cont)**

**Note 6 Paid employees**

*Please complete this note if the charity has any employees.*

**6.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	-	-

**6.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work	-	-
	-	-
	-	-
<b>Total</b>	-	-

**6.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

-	
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	This year £	Last year £
The costs of the scheme to the charity for the year	-	-
The amount of any contributions outstanding at the year end	-	-
The amount of any contributions prepaid at the year end	-	-



**Note8 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**8.2 Accumulated depreciation and impairment provisions**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**8.3 Net book value**

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

**8.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

Although the balance sheet shows no value for fixed (tangible) assets, the parkland, play/gym equipment, lodge and kiosk/toilets are owned by the Trust and the insured value is £977,074

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 9 Investment assets**

Please complete this note if the charity has any investment assets.

**9.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

**Analysis of investments**

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**9.4 Material investment holdings**

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
<b>Total</b>	-

**Note 10 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	631	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	1,888	4,021	-	-
<b>Total</b>	<b>2,518</b>	<b>4,021</b>	<b>-</b>	<b>-</b>

**Note 11 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

**11.1 Analysis of creditors**

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	3,708	6,803	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	<b>3,708</b>	<b>6,803</b>	<b>-</b>	<b>-</b>

**11.2 Security over assets**

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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**Note 12 Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

**12.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions
-	-	-

**12.2 Movements of major funds**

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

**12.3 Transfers between funds**

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
-	-	-	-

**12.4 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	-	-	-	-
Investments	-	-	-	-
Net current assets	-	-	-	-
Creditors due in more than one year and provisions				
<b>Total net assets</b>	-	-	-	-

### Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

#### 13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
-	-	-	-

#### 13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	-	-	-	-
Due from trustees and related parties				

#### 13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
-	-	-	-	-

**Note 14****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

**Income categories**

Kiosk Rent  
Sports Pitch Income  
Park Hire  
Lodge Rent  
Grant from Barnstaple Town Council  
Other Grant Income  
Grants for services

**Expenditure categories**

Electricity - Toilet Block  
Gas  
Water - Toilet Block  
Security  
Kiosk Rates  
Contracted Maintenance  
Cleaning  
Insurance  
Legal and Professional Fees  
Other Works  
Tree Felling  
Bench and Seat Repairs

To edit the lists replace existing categories on either list with the new headings you prefer to use.

**Report to the trustees of Rock Park Trust on Accounts for the year ended 31 March 2021**

**Charity Number: 1154681**

**Respective responsibilities of trustees and examiner**

The charity's trustees 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiners statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a 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 the trustees concerning any 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 statement below.

**Independent Examiners Certificate**

In connection with my examination, no material matters have come to my attention which cause me to believe that in, any material effect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

**Stuart W J Wilbur**

**Date: 30 July 2021**