

**Registered number: 09178928**  
**Charity number: 1161156**

**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
**(A Company Limited by Guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
**(A Company Limited by Guarantee)**

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**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND  
ADVISERS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**Trustees**

Lady Riddell, Chair  
Lord James Percy  
Mr Charles Antony Elliott Braithwaite  
Mrs Carolyn Ramsbotham  
Mr Andrew Hodgson  
Honorary President: Rt. Hon. Baroness Joyce Quin  
Mr Jonathan Joures (appointed 16 November 2022, resigned 8 December 2023)

**Company registered number**

09178928

**Charity registered number**

1161156

**Registered office**

Eastburn  
South Park  
Hexham  
Northumberland  
NE46 1BS

**Accountants**

Kinnair Associates Limited  
Chartered Accountants  
Aston House  
Redburn Road  
Newcastle upon Tyne  
NE5 1NB

**Bankers**

Barclays Bank plc  
Priestpopple  
Hexham  
Northumberland  
NE46 1PE

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**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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The Trustees present their annual report together with the financial statements of the charitable company for the year ended 31 August 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as a small company under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**. Policies and objectives**

The principal object of the Charity is to promote, assist and encourage the protection, conservation and enhancement of Northumberland National Park and its environs and to advance the education of the public regarding the same.

Northumberland National Park Foundation wishes to raise money to support activities and projects that are able to demonstrate that they support the objects above. Examples might include:

- **Activities or projects that enhance the protection or conservation of the natural or historic environment.**  
This includes initiatives that assist the protection or conservation of either natural or man made heritage features. It also includes activities that help members of the public to become constructively involved in conservation and heritage, through volunteering for example.
- **Projects or activities that enhance education and training opportunities for people of all ages.**  
Examples might include facilitating visits to Northumberland National Park and its environs by school parties, encouraging the use of the Park and its environs as the base for field trips by school or university students, or providing high quality vocational training courses in appropriate subjects such as traditional or heritage skills, conservation, geology or countryside management. Suitable research activities may also be considered where it can be robustly demonstrated that the outcome of the research is likely to lead to benefits that meet the Foundation's objects.
- **Initiatives that enhance employment opportunities and economic and social conditions for local people.**  
This might include activities such as the creation and support of rurally based workplaces or enhanced opportunities for the creation or sale of locally produced crafts, foods or drinks, for example.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**Objectives and activities (continued)**

**Activities undertaken to achieve objectives**

The Foundation wishes to support projects or activities that make Northumberland National Park and its environs more accessible to people of all ages and abilities for the purposes of leisure and recreation. This could include activities such as family "taster days", led walks, encouraging the use of open access land, star gazing events, improvements to community facilities, the provision of accessible/sustainable transport and so on. This also includes supporting The Sill: National Landscape Discovery Centre and Sill related activity.

**Achievements and performance**

**Review of activities**

The Trustees have continued to concentrate on the fundraising activities relating to The Sill as well as seeking to raise funds for wider projects throughout The National Park. In the year ended 31 August 2023, £56,000 was successfully raised towards Northumberland National Park Authority's education and engagement programme and £15,000 was raised to support the Dark Skies exhibition at The Sill. £4,000 was raised to fund accessibility enhancements at Wedder leap car park, and a further £4,000 was raised towards a National Park Volunteer programme.

The Trustees were grateful to receive a legacy of £78,914, and this is held as unrestricted funds, together with £2,037 of funds raised to support the charitable objectives of the Foundation.

**Investment policy and performance**

The Foundation has resolved to focus its support on protecting, conserving, enhancing and educating people from all ages and backgrounds about Northumberland National Park. This includes supporting The Sill National Landscape Discovery Centre and Sill related activity.

The Charity resolved to select and make investments, including in the form of grants that comply with its charitable objectives. Any grants made by the Foundation will be monitored to ensure compliance. The Foundation has a grant making policy, which is summarised below:

The Trustees of Northumberland National Park Foundation meet formally at least twice a year and are in frequent informal contact in between meetings. Detailed proposals relating to projects or activities that the Trustees may wish to support will be circulated to all trustees at least one week before the date of the next formal trustees' meeting. In order to be considered for support, proposals will require, as a minimum, the following details:

- A brief description of the applicant organisation including its legal status, its purposes, its objectives, its track record, and its regular activities;
- A description of the project or activity for which funds are being sought including where the project will be delivered, a description of who or what will take part in or benefit from the project, when it will take place and for how long, and the expected benefits/outputs/outcomes of the work;
- A fully costed budget for the proposed project or activity;
- A description of funds raised to date, including details of any remaining shortfall and the amount requested from Northumberland National Park Foundation. Applicants should present their figures in such a way that capital and revenue requirements may be easily identified by the trustees.

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**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**Achievements and performance (continued)**

- A copy of the organisation's most recent audited accounts.

Trustees expect to make their own enquiries regarding all proposals that are being considered, and this may include visits to sites/organisations and all other necessary steps that the trustees consider essential in carrying out their own due diligence enquiries. Successful applicants will always be notified in writing by the Foundation. Individual discussions will take place with all organisations that receive support to determine the exact nature of the reporting and monitoring requirements associated with each grant made. Once a grant offer has been accepted by an organisation, any variation in the nature of the delivery of the work from that which was described in the original application must be first discussed with the Foundation's trustees.

**Financial review**

**Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Reserves policy**

The aim of the reserves policy is to ensure that ongoing and future activities are reasonably protected from unexpected variances in income and expenditure. Due to the level of activity envisaged by the Foundation and the support in staff time provided free of charge by the Northumberland National Park Authority to administer the financial and administrative duties of the Foundation, the Foundation has initially adopted a 'minimum level' reserves policy.

Unrestricted funds held are £84,846 at the end of 2023 financial year and are considered sufficient to cover liabilities for the coming year due to costs being closely managed by an experienced board of trustees. This policy will be reviewed by the Trustees when activity levels increase. Restricted funds amount to £126,985 at the end of 2023 financial year and will be carried forward for use in future periods.

**Structure, governance and management**

**Constitution**

The Northumberland National Park Foundation [the Foundation] is registered as a Charitable Company limited by Guarantee, dated 18 August 2014 and registered with the Charity Commission for England and Wales under charity number 1161156, with effect from 02 April 2015.

The Foundation is based in the UK with its office in Hexham.

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**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**Structure, governance and management (continued)**

**Methods of appointment or election of Trustees**

The Trustees as charity trustees have control of the Charity and its property and funds.

The minimum number of Trustees is three, the maximum is seven. Save for the first Chair, each Trustee shall be appointed for a fixed term of three years.

The Chair shall be a Trustee appointed by way of a resolution of the Trustees from time to time for such a term of office as the Trustees see fit. The power to appoint new trustees rests with the Board of Trustees. Trustees do not receive any remuneration.

Every Trustee has one vote on each issue, but, in case of equality of votes, the Chair shall have a second or casting vote.

The Trustees must hold at least two meetings each year. A quorum for a meeting is two Trustees.

Trustees are required to disclose any relevant interests and register them with the Chair and withdraw from any decisions where a conflict of interests arises. The Foundation has a conflict of interests policy.

**Organisational structure and decision-making policies**

Administrative support for the Foundation is provided by the Northumberland National Park Authority. The undertaking was accepted on behalf of the Northumberland National Park Authority by Tony Gates (Chief Executive) at the Foundation's board meeting on 21st November 2014 and continues in operation. No powers to commit the Foundation to any financial transactions were delegated to the Northumberland National Park Authority; these remain solely under the control of Trustees of the Foundation.

The Charity currently operates with six Trustees and an Honorary President. Two of the Trustees were nominated and unanimously elected to be the signatories to the Foundation's bank account.

**Plans for future periods**

The future plans for the Foundation are to support the charitable work of Northumberland National Park. This includes helping to educate people of all ages and backgrounds about Northumberland National Park, support the National Park's ambitions around nature recovery and climate change, and to promote and encourage the social and economic wellbeing of the communities in and around the area.

**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**Statement of Trustees' responsibilities**

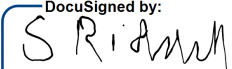
The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 30 January 2024 and signed on their behalf by:

DocuSigned by:  
  
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.....  
**Lady Riddell**  
Chair of Trustees



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**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**Independent Examiner's Report to the Trustees of Northumberland National Park Foundation**  
**('the charitable company')**

I report to the charity Trustees on my examination of the accounts of the charitable company for the year ended 31 August 2023.

**Responsibilities and Basis of Report**

As the Trustees of the charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent Examiner's Statement**

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

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

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

Signed:  8228AFA7794A4DC...

Detlev Anderson FCA

Dated: 30 January 2024

**Kinnair Associates Limited**  
Chartered Accountants  
Aston House  
Redburn Road  
Newcastle upon Tyne  
NE5 1NB

**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

	<b>Note</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
<b>Income from:</b>					
Donations and legacies	3	80,469	79,000	159,469	346,795
Other income	4	482	-	482	42
<b>Total income</b>		<b>80,951</b>	<b>79,000</b>	<b>159,951</b>	<b>346,837</b>
<b>Expenditure on:</b>					
Charitable activities		1,712	75,000	76,712	402,120
<b>Total expenditure</b>		<b>1,712</b>	<b>75,000</b>	<b>76,712</b>	<b>402,120</b>
<b>Net movement in funds</b>		<b>79,239</b>	<b>4,000</b>	<b>83,239</b>	<b>(55,283)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		5,607	122,985	128,592	183,875
Net movement in funds		79,239	4,000	83,239	(55,283)
<b>Total funds carried forward</b>		<b>84,846</b>	<b>126,985</b>	<b>211,831</b>	<b>128,592</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 20 form part of these financial statements.

**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 09178928**

**BALANCE SHEET**  
**AS AT 31 AUGUST 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		212,887	129,552
		<u>212,887</u>	<u>129,552</u>
Creditors: amounts falling due within one year	9	<u>(1,056)</u>	<u>(960)</u>
<b>Net current assets</b>		<b>211,831</b>	<b>128,592</b>
<b>Total net assets</b>		<b><u>211,831</u></b>	<b><u>128,592</u></b>
<b>Charity funds</b>			
Restricted funds	11	126,985	122,985
Unrestricted funds	11	84,846	5,607
<b>Total funds</b>		<b><u>211,831</u></b>	<b><u>128,592</u></b>

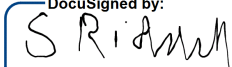
The charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 30 January 2024 and signed on their behalf by:

DocuSigned by:  
  
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**Lady Riddell**  
 Chair of Trustees

The notes on pages 10 to 20 form part of these financial statements.

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**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**1. General information**

The charitable company is a company limited by guarantee, incorporated in England and Wales, registration number 09178928 and charity registration number 1161156. The registered office address is Eastburn, South Park, Hexham, Northumberland, NE46 1BS. The members of the company are the Trustees named on page one. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Northumberland National Park Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charitable company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charitable company, can be reliably measured.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

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**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**2. Accounting policies (continued)**

**2.4 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.5 Liabilities**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.6 Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.7 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**3. Income from donations and legacies**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Donations	1,555	79,000	<b>80,555</b>
Legacies	78,914	-	<b>78,914</b>
	<u>80,469</u>	<u>79,000</u>	<u><b>159,469</b></u>

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	6,268	340,527	346,795

**4. Other incoming resources**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Bank interest received	482	<b>482</b>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Bank interest received	42	42

**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**5. Analysis of grants**

	<b>Grants to Institutions 2023 £</b>	<b>Total funds 2023 £</b>
Grants to Northumberland National Park Authority	75,000	<b>75,000</b>
	<i>Grants to Institutions 2022 £</i>	<i>Total funds 2022 £</i>
Grants to Northumberland National Park Authority	400,527	400,527

**6. Analysis of expenditure by activities**

	<b>Grant funding of activities 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>
Grant making activities	75,000	1,712	<b>76,712</b>
	<i>Grant funding of activities 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Grant making activities	400,527	1,593	402,120

**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Activities 2023 £</b>	<b>Total funds 2023 £</b>
Bank charges	121	<b>121</b>
Independent examiner's remuneration	1,056	<b>1,056</b>
Insurance - core business	535	<b>535</b>
	<u>1,712</u>	<u><b>1,712</b></u>

	<i>Activities 2022 £</i>	<i>Total funds 2022 £</i>
Bank charges	112	112
Independent examiner's remuneration	960	960
Insurance - core business	521	521
	<u>1,593</u>	<u>1,593</u>

**7. Independent examiner's remuneration**

	<b>2023 £</b>	<b>2022 £</b>
Fees payable to the charitable company's independent examiner for the preparation and independent examination of the charitable company's annual accounts inclusive of VAT.	<u><b>1,056</b></u>	<u>960</u>

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 August 2023, no Trustee expenses have been incurred (2022 - £NIL).



**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**9. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<b>1,056</b>	<b>960</b>

**10. Financial instruments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>212,887</b>	<b>129,552</b>

Financial assets measured at fair value through income and expenditure comprise cash at bank.

**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**11. Statement of funds**

**Statement of funds - current year**

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
<b>Unrestricted funds</b>				
General Funds	5,607	80,951	(1,712)	84,846
<b>Restricted funds</b>				
Signage	25,000	-	-	25,000
Works in the Ingram Valley	97,985	-	-	97,985
Barbour Foundation - Sill Education Programme	-	30,000	(30,000)	-
John Horseman Trust	-	10,000	(10,000)	-
Martin Mills Wildlife Maintenance Trust	-	2,000	(2,000)	-
Gillian Dickinson Trust	-	12,000	(12,000)	-
Community Foundation - Wedder Leap	-	4,000	(4,000)	-
Northumbria Water - Roots and Rivers	-	2,000	(2,000)	-
Sir James Knott Trust	-	15,000	(15,000)	-
Ninevah Trust	-	4,000	-	4,000
	122,985	79,000	(75,000)	126,985
<b>Total of funds</b>	128,592	159,951	(76,712)	211,831

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**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**11. Statement of funds (continued)**

**Restricted funds**

**Signage:**

To assist Northumberland National Park's work on increasing visitor awareness of the Park at key entry points and giving visitors a real sense of arrival on entering the Park by updating the boundary signs.

**The Barbour Foundation:**

Funding towards The Sill Education programme.

**Works in the Ingram Valley:**

Works in the Ingram Valley and the excavation of Ancient Sites in the Wooler area.

**The John Horseman Trust:**

Funding towards the Dark Skies School programme (part of the Landscape for Learning programme).

**Martin Mills Wildlife Maintenance Trust:**

Funding towards the general education programme.

**Gillian Dickinson Trust:**

Funding towards the Art in the Park project which features education activities which have an arts focus and a travel grant to support schools to travel to Northumberland National Park.

**Community Foundation:**

Funding for accessibility enhancements at Wedder Leap Car Park.

**Northumbria Water – Roots and Rivers:**

Funding towards education and engagement activities in and around the Park's woodland and wetland habitats.

**Sir James Knott Trust:**

Funding for the Dark Skies Matter engagement activities and exhibition.

**Ninevah Charitable Trust:**

Funding towards 'Connecting the Countryside', a nature based programme of National Park Volunteer experiences.

**Grants expended in the previous year:**

**Environment Agency:**

Funding towards the costs associated with Peatland restoration contract works.

**Reece Foundation:**

Funding to further the aims of the Hadrian's Wall Recovering Nature Project.

**Community Foundation:**

Funding for running costs to create, curate, and develop the latest book in the Lost Words - Lost Spells, an exhibition, learning and engagement programme, to connect people of all ages, abilities and backgrounds.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**11. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 September 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2022 £</i>
<b>Unrestricted funds</b>				
General Funds	890	6,310	(1,593)	5,607
	<u>890</u>	<u>6,310</u>	<u>(1,593)</u>	<u>5,607</u>
<b>Restricted funds</b>				
Signage	25,000	-	-	25,000
The Barbour Foundation	30,000	-	(30,000)	-
Works in the Ingram Valley	127,985	-	(30,000)	97,985
Environment Agency	-	25,527	(25,527)	-
Reece Foundation	-	300,000	(300,000)	-
Community Foundation	-	15,000	(15,000)	-
	<u>182,985</u>	<u>340,527</u>	<u>(400,527)</u>	<u>122,985</u>
<b>Total of funds</b>	<u>183,875</u>	<u>346,837</u>	<u>(402,120)</u>	<u>128,592</u>

**12. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 September 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 August 2023 £</b>
General funds	5,607	80,951	(1,712)	84,846
Restricted funds	122,985	79,000	(75,000)	126,985
	<u>128,592</u>	<u>159,951</u>	<u>(76,712)</u>	<u>211,831</u>

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**12. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 September 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2022 £</i>
General funds	890	6,310	(1,593)	5,607
Restricted funds	182,985	340,527	(400,527)	122,985
	<u>183,875</u>	<u>346,837</u>	<u>(402,120)</u>	<u>128,592</u>

**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Current assets	85,902	126,985	<b>212,887</b>
Creditors due within one year	(1,056)	-	<b>(1,056)</b>
<b>Total</b>	<u>84,846</u>	<u>126,985</u>	<u><b>211,831</b></u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	6,567	122,985	129,552
Creditors due within one year	(960)	-	(960)
<b>Total</b>	<u>5,607</u>	<u>122,985</u>	<u>128,592</u>

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**NORTHUMBERLAND NATIONAL PARK FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**14. Related party transactions**

The charitable company raises charitable funds to support projects which help to achieve objectives within the Northumberland National Park. The Trustees and governance are fully independent of the Northumberland National Park Authority (NNPA); however, the Authority has provided ongoing administrative support.

The charitable company paid grants totalling £75,000 to NNPA in the year ended 31 August 2023. There were no balances owing between the organisations at the year end.