

**FRIENDS OF NORTH LODGE PARK CROMER**  
**CHARITABLE INCORPORATED ORGANISATION**  
**REGISTERED CHARITY NO 1169907**

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**FRIENDS OF NORTH LODGE PARK CROMER**  
**CHARITABLE INCORPORATED ORGANISATION**  
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**FRIENDS OF NORTH LODGE PARK CROMER**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees present their report and unaudited financial statements for the year ended 31 December 2020.

**Reference and Administrative Information**

Charity name: Friends of North Lodge Park Cromer

Charity registration number: 1169907

Operational Address: 18 The Warren  
Cromer  
Norfolk  
NR27 0AR

Tel: Cromer (01263) 511165

Trustees: R Dale (Chairman)  
B B Meadows  
J G Morgan  
V McCampling

Bankers: Barclays Bank Plc  
Barclays Direct  
Leicester  
Leicestershire  
LE87 2BB

Independent Examiner: Tony Larnar  
Chartered Certified Accountants  
23 Station Road  
Sheringham  
Norfolk  
NR26 8RF

**FRIENDS OF NORTH LODGE PARK CROMER**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' ANNUAL REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees present their annual report together with the financial statements of Friends of North Lodge Park Cromer (the charity) for the year ended 31 December 2020.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**a. CONSTITUTION**

The principal aim of the charity is *to protect, enhance and promote North Lodge Park Cromer as a place of recreation and enjoyment for the long term benefit of the local community and visitors.*

**b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The Friends of North Lodge Park Cromer became a registered charity, number 1169907, on 26 October 2016; the charity uses the standard Foundation Model Constitution.

The management committee elected the initial five Charity Trustees in October 2016. As detailed in the constitution, future Trustees will be appointed by a resolution passed at a properly convened meeting of the charity Trustees.

**c. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The management of the charity is the responsibility of the Trustees, who work with a Management Committee who represent the wider community. The Trustees for the Friends of North Lodge Park Cromer are responsible for all decision making for the charity.

**OBJECTIVES AND ACTIVITIES**

**a. POLICIES AND OBJECTIVES**

The aim of the charity is *to protect, enhance and promote North Lodge Park as a place of recreation and enjoyment for the long term benefit of the local community and visitors.*

The Park is owned and managed by North Norfolk District Council (NNDC). The Friends of North Lodge Park work with NNDC to achieve the objectives.

The Principle Objectives are

- For the benefit of the local community and visitors of Cromer Norfolk and the surrounding district; to provide and assist in the provision of facilities for recreation and other leisure interests of social welfare with the object of improving the conditions of life for the community and visitors of the area of benefit without distinction of sex or of political, religious or other opinions in particular but not exclusively by the preservation, promotion, support, assistance and improvement of North Lodge Park.
- To promote for the benefit of the public the conservation protection and improvement of the physical and natural environment of North Lodge Park.
- To assist other charitable organisations in the local area whose area of benefit is the district of Cromer and the surrounding area;

On 21 June 2016, the company *Crepes and Cakes Ltd* was registered (company number 10244484) to manage the community cafe operated in the Park by the Friends of North Lodge Park Cromer; this structural change removed the primary income source from the Charity.

One of the Trustees is a director of the company.

All profits from the company will be donated to the Charity at the end of the company's financial year (December 2020).

**FRIENDS OF NORTH LODGE PARK CROMER**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' ANNUAL REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**PRIORITIES**

The Friends Charity has drawn on public consultations (Spring 2015 and Spring 2016) to set priorities. These consultations provided a clear overview of the wishes of the community about the Park, and helped set the following priorities for the group:

- Well maintained attractive gardens and lawns.
- Community café.
- Events for all ages, within the nature of the Park.
- Improve and update the facilities in the Park, especially play opportunities for children.

**2020 PANDEMIC**

The Covid-19 pandemic from the end of March 2020 stopped all activities of the charity except for the implementation of the Playful Connection. The Park cafe was closed, fundraising stopped, and all events cancelled. As the pandemic 'eased' volunteers returned to work in the gardens, in a Covid safe environment.

With limited green space in Cromer, the park was well used during the year by the community.

**FINANCES**

The charity operates under the following financial policies:

- Money will be focused onto major projects to make significant improvements to the Park.
- Investment priorities will be determined by community consultations; current priorities are to improve the flower beds, create more opportunities for play and run events.
- Events organised in the Park will be inclusive, free where possible.
- Reserves of £15,000 will be allocated to enable the charity to continue if income from the café is not available.
- The charity registered for VAT in 2020.

Other than the Playful Connection project there was little financial movement during the year.

**COMMUNITY**

The Friends group was founded in October 2014, formally constituted in March 2015 as a community group, becoming a charity in October 2016. The charity is overseen by 4 trustees and managed on a day to day basis by a committee of 11. There are around 50 volunteers taking an active part in the charity, with significant support from the community.

The community is normally kept involved with the charity through social media (Twitter and Facebook), a website, regular newsletters, regular events and having a community hub in the Park café. These links with the community were kept to a minimum in 2020.

**PARK GARDENS**

The one constant priority from the community for the Park is for the flower beds and gardens to look as good as possible.

The Friends group have an agreement with NNDC to restore, develop and maintain the Rose garden, flower borders around the café and the borders in the clock garden. There is a core of 10 volunteers working in the gardens, with other members of the community helping occasionally.

As the pandemic 'eased' volunteers returned to work in the gardens, in a Covid safe environment.

**FRIENDS OF NORTH LODGE PARK CROMER**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' ANNUAL REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**PARK CAFE**

The café is operated by a separate legal entity, a company limited by guarantee, with all profits donated to the Friends for investment on the Park. The company has 2 directors, 1 of whom are also a trustees of the charity.

The Park café is operated under a lease from NNDC (the Friends first took on the licence in August 2015); to date this has been renewed annually.

The cafe was closed at the start of the pandemic and remained closed for the remainder of 2020.

**UPPER LAWN PARK PROJECT – Playful Connection**

All aspects for the project implementation were in place at the start of the pandemic, so working with the contractors it was decided to proceed with the project. The pandemic caused some delays, but overall the project was implemented successfully.

<b><u>Income</u></b>		<b><u>Project Costs</u></b>	
Friends Of North Lodge Park	£105,900	Bridge Structure	£184,000
Grants	£82,500	Play Area	£39,500
Public Appeals	£44,600	Other	£9,500
<b>Total</b>	<b>£233,000</b>	<b>Total</b>	<b>£233,000</b>

**EVENTS**

During the pandemic all events were cancelled in 2020 and all committed bookings carried forward to 2021.

**FINANCIAL REVIEW**

**a. GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity 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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. REVIEW OF ACTIVITIES**

See the financial statements.

**PLANS FOR THE FUTURE**

**a. FUTURE DEVELOPMENTS**

The Friends of North Lodge Park Cromer have received outline permission from NNDC to hold events for the remainder of this year.

This report was approved by the Trustees on 29 September 2021 and signed on their behalf by:

**B B Meadows**  
Trustee



**FRIENDS OF NORTH LODGE PARK CROMER**  
**CHARITABLE INCORPORATED ORGANISATION**  
**INDEPENDENT EXAMINERS' REPORT**  
**TO THE TRUSTEES OF FRIENDS OF NORTH LODGE PARK CROMER**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

We report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 6 to 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention

**BASIS OF INDEPENDENT EXAMINERS' REPORT**

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and 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 you as 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' STATEMENT**

In connection with our examination, no material matters have come to our attention which gives us cause to believe that, in any material aspect:

- the accounting records were not kept in accordance with section 130 of the 2011 Act; or
- the accounts did not accord to 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.

We 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.

Tony Larner  
Chartered Certified Accountants  
23 Station Road  
Sheringham  
Norfolk  
NR26 8RF

29 September 2021

**FRIENDS OF NORTH LODGE PARK CROMER**  
**CHARITABLE INCORPORATED ORGANISATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	General Fund £	Designated Fund £	2020 Total £	2019 Total £
<b>INCOMING RESOURCES</b>					
Donations and legacies	2	26,071	46,500	72,571	44,183
Charitable activities	3	2,853	29,648	32,501	57,077
Income from investments	4	181	-	181	262
<b>TOTAL INCOMING RESOURCES</b>		<b>29,105</b>	<b>76,148</b>	<b>105,253</b>	<b>101,522</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	5	3,622	212,403	216,025	30,861
Governance costs	5	-	-	-	-
<b>Total resources expended</b>		<b>3,622</b>	<b>212,403</b>	<b>216,025</b>	<b>30,861</b>
<b>NET INCOMING RESOURCES</b>	6	25,483	(136,255)	(110,772)	70,661
Total funds at 1 January 2020		34,426	136,743	171,169	100,508
Transfer between funds		-	-	-	-
<b>TOTAL FUNDS AT 31 DECEMBER 2020</b>		<b>59,909</b>	<b>488</b>	<b>60,397</b>	<b>171,169</b>

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 11 form part of these financial statements.



**FRIENDS OF NORTH LODGE PARK CROMER**  
**CHARITABLE INCORPORATED ORGANISATION**  
**REGISTERED CHARITY 1169907**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Notes	2020	2019
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	7	1,358	426
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		38,733	170,743
Debtors	8	20,306	-
		<u>59,039</u>	<u>170,743</u>
<b>CREDITORS: amounts falling due within one year</b>		<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		59,039	170,743
<b>NET ASSETS</b>		<u><u>60,397</u></u>	<u><u>171,169</u></u>
<b>CHARITY FUNDS</b>			
Unrestricted funds	9	59,909	34,426
Designated funds	9	488	136,743
		<u><u>60,397</u></u>	<u><u>171,169</u></u>

The financial statements were approved by the Trustees on 29 September 2021 and signed on their behalf by:

**B B Meadows**  
**Trustee**

**R Dale**  
**Trustee**

The notes on pages 8 to 11 form part of these financial statements.

**FRIENDS OF NORTH LODGE PARK CROMER**  
**CHARITABLE INCORPORATED ORGANISATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding period.

**(a) Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities', preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on the surplus or deficit.

**(b) Fund accounting**

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds, which form part of the unrestricted funds, are funds assigned by the Trustees for a particular purpose or project.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**(c) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**(d) Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

**(e) Tangible fixed asset**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their estimated useful lives as follows:

Plant and machinery -	25% reducing balance
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**FRIENDS OF NORTH LODGE PARK CROMER**

**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	General Fund £	Designated Fund £	2020 Total £	2019 Total £
<b>2. DONATIONS AND LEGACIES</b>				
Café donation	20,306	-	20,306	17,916
Other donations	1,878	-	1,878	4,581
Gift Aid	1,952	-	1,952	-
BLF grant	-	-	-	9,995
Coastal Arts grant	935	-	935	300
Co-op grant	-	-	-	1,711
Cromer Town Council grants	1,000	-	1,000	850
Garfield Weston grant	-	-	-	5,000
Geoffrey Watling grant	-	7,500	7,500	-
Norfolk County Council Arts Fund grant	-	-	-	350
North Norfolk District Council Arts Fund grant	-	-	-	500
Paul Basham Trust grant	-	-	-	2,000
Pocket Parks grant	-	24,000	24,000	-
Trusthouse grant	-	15,000	15,000	-
Waitrose grant	-	-	-	230
YBS grant	-	-	-	750
	26,071	46,500	72,571	44,183
<b>3. CHARITABLE ACTIVITIES</b>				
Bench appeal	-	9,350	9,350	-
Brass band	-	-	-	786
Ceilidh	-	-	-	819
Chinese New Year	-	-	-	318
Chronicles of the Park	-	277	277	1,546
Cookbook	-	3,730	3,730	6,681
Cromer Town Council open day	-	-	-	1,510
Cromer VEO carnival tea	-	-	-	288
Folk on the pier	-	-	-	429
Gardening festival	90	-	90	2,409
Ice skating	-	-	-	9,770
King Arthur	-	-	-	1,950
Lights on	-	-	-	303
Midsummer Night's Dream	-	-	-	1,732
Mother's day	-	-	-	831
New Year's Day	675	-	675	715
Open mic	-	-	-	849
Pancake day	-	-	-	332
Plank appeal	-	16,291	16,291	21,521
Plant sales	2,000	-	2,000	1,000
Pumpkins	-	-	-	287
Sixties day	-	-	-	888
Sundry income	88	-	88	97
The Importance of Being Ernest	-	-	-	1,183
Treasure hunt	-	-	-	136
Walkers	-	-	-	297
Weddings	-	-	-	400
	2,853	29,648	32,501	57,077

**FRIENDS OF NORTH LODGE PARK CROMER**

**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	General Fund £	Designated Fund £	2020 Total £	2019 Total £
<b>4. INCOME FROM INVESTMENTS</b>				
Bank interest received	181	-	181	262

	Charitable Activities £	Governance Costs £	2020 Total £	2019 Total £
<b>5. CHARITABLE ACTIVITIES</b>				
Depreciation	456	-	456	143
Events	1,720	-	1,720	17,947
Garden expenses	870	-	870	1,354
Insurance	388	-	388	388
Postcards for resale	19	-	19	10
Printing, postage and stationery	-	-	-	108
Project fees	212,403	-	212,403	10,493
Repairs and renewals	169	-	169	-
Subscriptions and licences	-	-	-	50
Sundry expenses	-	-	-	368
	216,025	-	216,025	30,861

	2020 £	2019 £
<b>6. NET INCOMING RESOURCES</b>		
Net incoming resources is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	456	143

**FRIENDS OF NORTH LODGE PARK CROMER**

**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**7. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>
<b>COST</b>	
At 1 January 2020	1,447
Additions	1,388
	<hr/>
At 31 December 2020	2,835
	<hr/>
<b>DEPRECIATION</b>	
At 1 January 2020	1,021
Charge for the year	456
	<hr/>
At 31 December 2020	1,477
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2019	426
	<hr/>
At 31 December 2020	1,358
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	<b>2020 £</b>	<b>2019 £</b>
<b>8. DEBTORS</b>		
Crepes & Cakes Limited donation	20,306	-
	<hr/>	<hr/>

	<b>Balance at 1-Jan-20 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Funds Transfer £</b>	<b>Balance at 31-Dec-20 £</b>
<b>9. STATEMENT OF FUNDS</b>					
Unrestricted funds	34,426	29,105	(3,622)	-	59,909
Designated funds	136,743	76,148	(212,403)	-	488
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	171,169	105,253	(216,025)	-	60,397
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>