

FRIENDS OF NORTH LODGE PARK CROMER

CHARITABLE INCORPORATED ORGANISATION
REGISTERED CHARITY NO 1169907

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021

The Trustees present their report and unaudited financial statements for the year ended 31 December 2021.

Reference and Administrative Information

Charity name: Friends of North Lodge Park Cromer

Charity registration number: 1169907

Operational Address: 6 The Warren
Cromer
Norfolk
NR27 0AR

Tel: 01263 515453

Trustees: J Bond (Chairman)
Mrs J Bond
S Baker
J G Morgan
Mrs R Price

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 2021

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 2021.

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.

All profits from the company will be donated to the Charity at the end of the company's financial year (December 2021).

FRIENDS OF NORTH LODGE PARK CROMER
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

COVID-19 PANDEMIC

The Covid-19 pandemic lock down stopped all activity in the Park until the end of the first quarter and delayed the opening of the café until the end of May 2021. As the pandemic 'eased' some volunteers returned to work in the gardens, in a Covid safe environment.

With limited green space in Cromer, the park was well used by the community during the summer and autumn months.

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.

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 3 trustees and managed on a day to day basis by a committee. 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 (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 2021.

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 2021

PARK CAFE

The café operated as a separate legal entity, a company limited by guarantee, with all profits donated to the Friends' for investment on the Park. The company currently has one director who was previously a Trustee of the charity.

The Park café 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 2021, reopened in May 2021 but was closed again in December 2021 due to the increasing number of cases of Covid-19.

The café reopened after the pandemic in May with café management being initially undertaken by a paid manager and from July by the Friends' Trustees and committee members. Lower income created by later opening, poor weather and increased staffing costs resulted in a smaller donation being received by the Friends' for investment into the Park.

UPPER LAWN PARK PROJECT

The development of this project was largely completed in 2020 although further improvements have been made with the installation of sponsored benches and planting schemes.

EVENTS

After a break due to the pandemic the popular Theatre in Park programme was reinstated. Five theatrical events were held aimed at various age groups including Macbeth, Gilbert and Sullivan (HMS Pinafore), and Alice in Wonderland. During the year a number of fundraising events were supported by local bands such as the Walker Brothers which once again proved to be successful.

The Friends also put on a series of successful fundraising activities and events throughout the year including Plant Sales, and summer, autumn and Christmas children's activities.

OTHER ACTIVITIES

The range of books produced and published by the FONLP, which includes the cook book and two historical Chronicles continued to sell well.

ORGANISATIONAL STRUCTURE AND POLICIES

A number of long standing Trustees and committee members of Friends' resigned and there was a further reduction in the number of valued operational volunteers for a variety of reasons. This impacted on the ability of the Trust to meet its objectives in respect of the Park. This has provided an opportunity to review both its operational policies and the complex organisational structure which may be impacting on recruitment and design one to meet future needs. The Trust commissioned consultants to undertake the structural review with the report due early in 2022.

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.

FRIENDS OF NORTH LODGE PARK CROMER
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

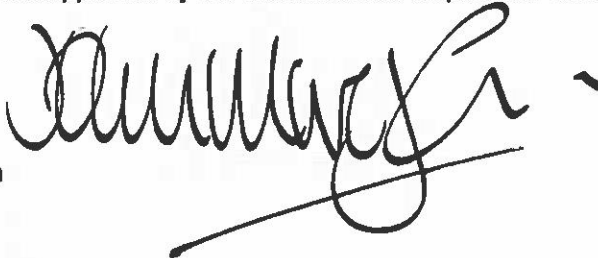
PLANS FOR THE FUTURE

a. FUTURE DEVELOPMENTS

- In 2022 the Friend's Trustees and Committee will review its structure and extent of its operations based on the voluntary resources available to it.
- The Friend's key objectives relate to the physical maintenance and developments within the Park. The future of its ongoing management of the café and continuing relationship with Crepes and Cakes Ltd will be considered.
- The Friends have submitted a bid to North Norfolk District Council to lease and manage the hardstanding area (the old tennis courts). This Bid is to be considered by NNDC in 2022.

This report was approved by the Trustees on 6 September 2022 and signed on their behalf by:

J G Morgan
Trustee

A handwritten signature in black ink, appearing to read 'J G Morgan', with a long horizontal stroke extending from the bottom of the signature.

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 2021

We report on the accounts of the charity for the year ended 31 December 2021, which are set out on pages 7 to 12.

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

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

6 September 2022

FRIENDS OF NORTH LODGE PARK CROMER
CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	General Fund £	Designated Fund £	2021 Total £	2020 Total £
INCOMING RESOURCES					
Donations and legacies	2	6,318	-	6,318	72,571
Charitable activities	3	7,774	4,679	12,453	32,501
Income from investments	4	3	-	3	181
TOTAL INCOMING RESOURCES		14,095	4,679	18,774	105,253
RESOURCES EXPENDED					
Charitable activities	5	9,824	10,905	20,729	216,025
Governance costs	5	-	-	-	-
Total resources expended		9,824	10,905	20,729	216,025
NET INCOMING RESOURCES	6	4,271	(6,226)	(1,955)	(110,772)
Total funds at 1 January 2021		59,909	488	60,397	171,169
Transfer between funds		(5,738)	5,738	-	-
TOTAL FUNDS AT 31 DECEMBER 2021		58,442	-	58,442	60,397

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

The notes on pages 9 to 12 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Notes	2021	2020
		£	£
FIXED ASSETS			
Tangible assets	7	1,017	1,358
CURRENT ASSETS			
Cash at bank and in hand		53,118	38,733
Debtors	8	4,307	20,306
		<u>57,425</u>	<u>59,039</u>
CREDITORS: amounts falling due within one year		<u>-</u>	<u>-</u>
NET CURRENT ASSETS		57,425	59,039
NET ASSETS		<u>58,442</u>	<u>60,397</u>
CHARITY FUNDS			
Unrestricted funds	9	58,442	59,909
Designated funds	9	-	488
		<u>58,442</u>	<u>60,397</u>

The financial statements were approved by the Trustees on 6 September 2022 and signed on their behalf by:

J G Morgan
Trustee

S Baker
Trustee



The notes on pages 9 to 12 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 2021

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 2021

	General Fund £	Designated Fund £	2021 Total £	2020 Total £
2. DONATIONS AND LEGACIES				
Café donation	4,307	-	4,307	20,306
Other donations	2,011	-	2,011	1,878
Gift Aid	-	-	-	1,952
Coastal Arts grant	-	-	-	935
Cromer Town Council grants	-	-	-	1,000
Geoffrey Watling grant	-	-	-	7,500
Pocket Parks grant	-	-	-	24,000
Trusthouse grant	-	-	-	15,000
	6,318	-	6,318	72,571
3. CHARITABLE ACTIVITIES				
Alice In Wonderland	1,562	-	1,562	-
Bench appeal	-	1,700	1,700	9,350
Chronicles of the Park	-	656	656	277
Cookbook	-	2,323	2,323	3,730
Gardening festival	-	-	-	90
HMS Pinafore	2,007	-	2,007	-
Macbeth	1,202	-	1,202	-
New Year's Day	-	-	-	675
Plank appeal	-	-	-	16,291
Plant sales	560	-	560	2,000
Pumpkins	216	-	216	-
Robin Hood	551	-	551	-
Scarlet Pimpernel	741	-	741	-
Sundry income	935	-	935	88
	7,774	4,679	12,453	32,501

FRIENDS OF NORTH LODGE PARK CROMER

CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

	General Fund £	Designated Fund £	2021 Total £	2020 Total £
4. INCOME FROM INVESTMENTS				
Bank interest received	3	-	3	181

	Charitable Activities £	Governance Costs £	2021 Total £	2020 Total £
5. CHARITABLE ACTIVITIES				
Depreciation	341	-	341	456
Events	6,139	-	6,139	1,720
Garden expenses	3,235	-	3,235	870
Insurance	-	-	-	388
Postcards for resale	-	-	-	19
Printing, postage and stationery	109	-	109	-
Project fees	10,905	-	10,905	212,403
Repairs and renewals	-	-	-	169
	20,729	-	20,729	216,025

	2021 £	2020 £
6. NET INCOMING RESOURCES		
Net incoming resources is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	341	456

FRIENDS OF NORTH LODGE PARK CROMER

CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2021	2,835
Additions	-
	<hr/>
At 31 December 2021	2,835
	<hr/>
DEPRECIATION	
At 1 January 2021	1,477
Charge for the year	341
	<hr/>
At 31 December 2021	1,818
	<hr/>
NET BOOK VALUE	
At 31 December 2020	1,358
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At 31 December 2021	1,017
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	2021 £	2020 £
8. DEBTORS		
Crepes & Cakes Limited donation	4,307	20,306
	<hr/>	<hr/>

	Balance at 1-Jan-21 £	Incoming Resources £	Resources Expended £	Funds Transfer £	Balance at 31-Dec-21 £
9. STATEMENT OF FUNDS					
Unrestricted funds	59,909	14,095	(9,824)	(5,738)	58,442
Designated funds	488	4,679	(10,905)	5,738	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	60,397	18,774	(20,729)	-	58,442
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