

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

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

The Trustees present their report and unaudited financial statements for the year ended 31 December 2022.

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 (Co-chairman)
S W Baker (Co-chairman)
Mrs J Bond
J G Morgan
Mrs R Price

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

Independent Examiner: Tony Larner
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 2022

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 2022.

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, which was disbanded in April 2022, 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. 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.

In 2022 the Friends of North Lodge Park refocused its operation towards the management of the Park and relinquished its lease of the North Lodge Tearooms. In October 2022, the company Crepes and Cakes Ltd registered (company number 10244484) which operated the community cafe on behalf by the Friends of North Lodge Park Cromer was wound up.

The surplus created by the company was donated to the Charity following the completion of the winding up procedure (December 2022).

FRIENDS OF NORTH LODGE PARK CROMER
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

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.
- 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 impacted on many community organisations with a reduction in numbers of people able or wishing to volunteer. This has been also the experience of the Friends with the volunteer pool remaining largely static during 2022. The Trustees will be looking to recruit in the forthcoming years.

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 other income sources are 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 and managed by 5 trustees. There are around 20 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. The Trustees have struggled to keep these links operational due to an existing lack of skill sets within the charity but recognises their importance to the communication of the Friends work and is working to reintroduce them as soon as possible.

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' a smaller team of volunteers returned to work in the gardens, in a Covid safe environment. These dedicated teams usually (although not exclusively) meet on Mondays and Fridays

FRIENDS OF NORTH LODGE PARK CROMER
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

PARK CAFE

Having refocused its priorities, the Friends relinquished the lease of the North Lodge Park Tea Rooms in June 2022. The cafe was reopened for a short time during the early summer for community use by another provider

NLP HARD STANDING (OLD TENNIS COURTS)

The Friends and Cromer Town Council submitted a successful partnership bid in 2022 to North Norfolk District Council to lease and operate the hardstanding area (old tennis courts and bandstand) to the south of the park which the District Council recognised as being an underutilised asset and a poorly maintained part of the park for many years. The submission allowed for a range of activities including a polytunnel for the Friends to expand its growing and horticultural instruction opportunities, a community shed, community food exchange, and an area for activity and performance and occasional fairs and markets. The Town Council has set up a joint working party with the Friends and other community partners to oversee the project.

The development of the bid, discussions and negotiations with the Town Council and District Councils and other community partners, and the preparation of the planning application has formed a substantial element of the Trustees work during the year. The planning application is due to be held in 2023 and it is anticipated that this project will continue to be a key focus of the work in future.

UPPER LAWN PARK PROJECT

The development, which included the construction of a bridge, a children's play area and the expansion of the seating area, which was largely completed in 2020 has been well received and well used.

EVENTS

For organisational reasons in 2022 The Friends decided to rest the Theatre in Park programme held annually (except during Covid 19 restricted summer). It is intended to hold a reduced programme in 2023 and if successful to gradually strengthen it in subsequent years.

Other 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 (the gardening team propagated plants for sale), Sunflower and Pumpkin competitions and children's activities. All these activities were organised by the Trustees and other volunteers.

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 during the year.

ORGANISATIONAL STRUCTURE AND POLICIES

The year has been one of consolidation for the Friends in respect of the reduced Trustee and volunteer pool following the previous year's resignation of a number of long-standing stalwart members of the team. The report commissioned by the Friends on its organisational structure is gradually being implemented. Recruitment of key skill sets to cover PR, social media and grant funding is regarded as a priority.

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

PLANS FOR THE FUTURE

a. FUTURE DEVELOPMENTS

- In 2023 the Friend's Trustees will implement the structural review 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 Friends, through the partnership with the Cromer Town Council, will continue to jointly develop the hardstanding (old tennis courts) to submit a planning application, and strengthen links with other community partners. It will implement the scheme when planning permission is obtained.
- Develop a campaign to increase the number of volunteers.

This report was approved by the Trustees on 24 August 2023 and signed on their behalf by:



J Bond
Trustee



S W Baker
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 2022

We report on the accounts of the charity for the year ended 31 December 2022, 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

24 August 2023

FRIENDS OF NORTH LODGE PARK CROMER
CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	General Fund £	Designated Fund £	2022 Total £	2021 Total £
INCOMING RESOURCES					
Donations and legacies	2	600	-	600	6,318
Charitable activities	3	7,736	-	7,736	12,453
Income from investments	4	43	-	43	3
TOTAL INCOMING RESOURCES		8,379	-	8,379	18,774
RESOURCES EXPENDED					
Charitable activities	5	4,286	-	4,286	20,729
Governance costs	5	-	-	-	-
Total resources expended		4,286	-	4,286	20,729
NET INCOMING RESOURCES	6	4,093	-	4,093	(1,955)
Total funds at 1 January 2022		58,442	-	58,442	60,397
Transfer between funds		-	-	-	-
TOTAL FUNDS AT 31 DECEMBER 2022		62,535	-	62,535	58,442

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 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		762		1,017
CURRENT ASSETS					
Cash at bank and in hand		61,631		53,118	
Debtors	8	142		4,307	
		<hr/>		<hr/>	
		61,773		57,425	
		<hr/>		<hr/>	
CREDITORS: amounts falling due within one year		-		-	
		<hr/>		<hr/>	
NET CURRENT ASSETS			61,773		57,425
			<hr/>		<hr/>
NET ASSETS			62,535		58,442
			<hr/>		<hr/>
CHARITY FUNDS					
Unrestricted funds	9		62,535		58,442
Designated funds	9		-		-
			<hr/>		<hr/>
			62,535		58,442
			<hr/>		<hr/>

The financial statements were approved by the Trustees on 24 August 2023 and signed on their behalf by:


J Bond
Trustee


S W 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 2022

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 2022

	General Fund £	Designated Fund £	2022 Total £	2021 Total £
2. DONATIONS AND LEGACIES				
Café donation	259	-	259	4,307
Other donations	91	-	91	2,011
Cromer Town Council grants	250	-	250	-
	600	-	600	6,318
3. CHARITABLE ACTIVITIES				
Alice In Wonderland	-	-	-	1,562
Bench appeal	3,400	-	3,400	1,700
Christmas tree festival	34	-	34	-
Chronicles of the Park	-	-	-	656
Cookbook	861	-	861	2,323
HMS Pinafore	-	-	-	2,007
Macbeth	-	-	-	1,202
Park events	628	-	628	-
Plant sales	2,669	-	2,669	560
Pumpkins	88	-	88	216
Robin Hood	-	-	-	551
Scarlet Pimpernel	-	-	-	741
Sundry income	56	-	56	935
	7,736	-	7,736	12,453

FRIENDS OF NORTH LODGE PARK CROMER

CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

	General Fund £	Designated Fund £	2022 Total £	2021 Total £
4. INCOME FROM INVESTMENTS				
Bank interest received	43	-	43	3

	Charitable Activities £	Governance Costs £	2022 Total £	2021 Total £
5. CHARITABLE ACTIVITIES				
Depreciation	255	-	255	341
Events	59	-	59	6,139
Garden expenses	1,470	-	1,470	3,235
Insurance	-	-	-	-
Printing, postage and stationery	10	-	10	109
Project fees	1,925	-	1,925	10,905
Repairs and renewals	567	-	567	-
	4,286	-	4,286	20,729

	2022 £	2021 £
6. NET INCOMING RESOURCES		
Net incoming resources is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	255	341

FRIENDS OF NORTH LODGE PARK CROMER

CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2022	2,835
Additions	-
	<hr/>
At 31 December 2022	2,835
	<hr/>
DEPRECIATION	
At 1 January 2022	1,818
Charge for the year	255
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At 31 December 2022	2,073
	<hr/>
NET BOOK VALUE	
At 31 December 2021	1,017
	<hr/>
At 31 December 2022	762
	<hr/>

8. DEBTORS

	2022 £	2021 £
Crepes & Cakes Limited donation	-	4,307
Other debtors	142	-
	<hr/>	<hr/>
	142	4,307
	<hr/>	<hr/>

9. STATEMENT OF FUNDS

	Balance at 1-Jan-22 £	Incoming Resources £	Resources Expended £	Funds Transfer £	Balance at 31-Dec-22 £
Unrestricted funds	58,442	8,379	(4,286)	-	62,535
Designated funds	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	58,442	8,379	(4,286)	-	62,535
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>