

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

REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

**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 2023**

The Trustees present their report and unaudited financial statements for the year ended 31 December 2023.

**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  
Mrs 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 2023**

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 2023.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

- **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.*

- **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.

- **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**

**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.

**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.



**FRIENDS OF NORTH LODGE PARK CROMER**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' ANNUAL REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**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.

During 2023 the pool of volunteers, which had been reduced following the pandemic, gradually increased as volunteers returned to work in the gardens, in a Covid safe environment. These dedicated teams usually (although not exclusively) meet on Mondays and Fridays.

**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 set up a joint working party with the Friends and other community partners to oversee the project.

The development of the project in conjunction with other community partners, under the leadership of the Town Council, and the preparation of a resubmitted planning application has formed a substantial element of the Trustees work during the year. In September 2023 the planning application was approved by NNDC. Since approval the project has stalled, whilst the Town Council considers its options. This has been a frustrating period for the Trustees and other partners, which have been ready to move forward with its plans.

**FRIENDS OF NORTH LODGE PARK CROMER**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' ANNUAL REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**EVENTS**

In summer 2023 two outdoor theatre events were held – (Midsummers Night Dream and Alice Through the Looking Glass). Both performances were well received although the lack of provision of public toilets and access to electrical points will impact on the ability of the Trustees to put on future events.

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 Sunflower and Pumpkin competitions and a series of children's activities. All these activities were organised by the Trustees and other volunteers.

**ORGANISATIONAL STRUCTURE AND POLICIES**

Two trustees, who have provided outstanding service over the years have stood down to be replaced by new trustees. The Trust is now well set up to work towards its objectives. Recruitment of key skill sets to cover PR, social media and grant funding is being addressed.

**FINANCIAL REVIEW**

- **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.

- **REVIEW OF ACTIVITIES**


See the financial statements.

**PLANS FOR THE FUTURE**

**FUTURE DEVELOPMENTS**

- The Friend's will continue to work towards its key objectives relating to the physical maintenance and developments within the Park.
- The Friends, will action its element of the community project to develop the hardstanding (old tennis courts) and work with its community partners (subject to the Town Council's direction) or consider alternatives if necessary.
- Initiate a campaign to increase the number of volunteers.

This report was approved by the Trustees on 16 May 2024 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 2023**

We report on the accounts of the charity for the year ended 31 December 2023, 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*

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

16 May 2024

**FRIENDS OF NORTH LODGE PARK CROMER**

**CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	General Fund £	Designated Fund £	2023 Total £	2022 Total £
<b>INCOMING RESOURCES</b>					
Donations and legacies	2	20	-	20	600
Charitable activities	3	1,501	-	1,501	7,736
Income from investments	4	427	-	427	43
<b>TOTAL INCOMING RESOURCES</b>		1,948	-	1,948	8,379
<b>RESOURCES EXPENDED</b>					
Charitable activities	5	9,761	-	9,761	4,286
Governance costs	5	-	-	-	-
<b>Total resources expended</b>		9,761	-	9,761	4,286
<b>NET INCOMING RESOURCES</b>	6	(7,813)	-	(7,813)	4,093
Total funds at 1 January 2023		62,535	-	62,535	58,442
Transfer between funds		-	-	-	-
<b>TOTAL FUNDS AT 31 DECEMBER 2023</b>		54,722	-	54,722	62,535

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 2023**

	Notes	2023	2022
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	7	570	762
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		54,152	61,631
Debtors	8	-	142
		<u>54,152</u>	<u>61,773</u>
<b>CREDITORS: amounts falling due within one year</b>		<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		54,152	61,773
<b>NET ASSETS</b>		<u><u>54,722</u></u>	<u><u>62,535</u></u>
<b>CHARITY FUNDS</b>			
Unrestricted funds	9	54,722	62,535
Designated funds	9	-	-
		<u><u>54,722</u></u>	<u><u>62,535</u></u>

The financial statements were approved by the Trustees on 16 May 2024 and signed on their behalf by:

  
**J Bond**  
Trustee

**S W Baker**  
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 2023**

**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 2023**

	General Fund £	Designated Fund £	2023 Total £	2022 Total £
<b>2. DONATIONS AND LEGACIES</b>				
Café donation	-	-	-	259
Other donations	20	-	20	91
Cromer Town Council grants	-	-	-	250
	20	-	20	600

**3. CHARITABLE ACTIVITIES**

Alice Through The Looking Glass	100	-	100	-
Bench appeal	-	-	-	3,400
Christmas tree festival	-	-	-	34
Cookbook	389	-	389	861
Park events	764	-	764	628
Plant sales	175	-	175	2,669
Pumpkins	50	-	50	88
Sundry income	23	-	23	56
	1,501	-	1,501	7,736

**4. INCOME FROM INVESTMENTS**

Bank interest received	427	-	427	43
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**5. CHARITABLE ACTIVITIES**

	Charitable Activities £	Governance Costs £	2023 Total £	2022 Total £
Depreciation	192	-	192	255
Events	1,159	-	1,159	59
Garden expenses	779	-	779	1,470
Insurance	450	-	450	-
Licences	42	-	42	-
Printing, postage and stationery	242	-	242	10
Project fees	6,642	-	6,642	1,925
Repairs and renewals	230	-	230	567
Sundry expenses	25	-	25	-
	9,761	-	9,761	4,286



**FRIENDS OF NORTH LODGE PARK CROMER**

**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
<b>6. NET INCOMING RESOURCES</b>		
Net incoming resources is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	192	255
<b>7. TANGIBLE FIXED ASSETS</b>		
	<b>Plant and machinery £</b>	
<b>COST</b>		
At 1 January 2023	2,835	
Additions	-	
At 31 December 2023	2,835	
<b>DEPRECIATION</b>		
At 1 January 2023	2,073	
Charge for the year	192	
At 31 December 2023	2,265	
<b>NET BOOK VALUE</b>		
At 31 December 2022	762	
At 31 December 2023	570	
	2023 £	2022 £
<b>8. DEBTORS</b>		
Other debtors	-	142

**FRIENDS OF NORTH LODGE PARK CROMER**

**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Balance at 1-Jan-23 £	Incoming Resources £	Resources Expended £	Funds Transfer £	Balance at 31-Dec-23 £
<b>9. STATEMENT OF FUNDS</b>					
Unrestricted funds	62,535	1,948	(9,761)	-	54,722
Designated funds	-	-	-	-	-
<b>Total funds</b>	<b>62,535</b>	<b>1,948</b>	<b>(9,761)</b>	<b>-</b>	<b>54,722</b>