

Brighten Ryton Local Environment Group

Unaudited Financial Statements

31 March 2023

Brighten Ryton Local Environment Group

Financial Statements

Year ended 31 March 2023

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Brighten Ryton Local Environment Group

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Brighten Ryton Local Environment Group

Charity registration number 1188678

Principal office and registered office 4 Reasby Villas
Ryton
Tyne and Wear
NE40 3AT

The trustees

Charles Lawson	Chair
Martin Smith	
Colin Porrett	
Rebecca Skoyles	
Ann Marshall	
Ann Milne	
Liz Twist	
Anthony Docherty	
Pamela Hack	
Ronald Bright	
Pamela Snodin	

Independent examiner JFS Torbitt
Chartered Certified Accountants
58 Durham Road
Birtley
Co Durham
DH3 2QJ

Structure, governance and management

The Charity is constituted under a governing document, having registered as a charity on 20 March 2020. Trustees are elected as per the rules within the constitution.

Objectives and activities

For the public benefit in Ryton, Crookhill and Stella Ward, Gateshead:

1. The preservation, conservation and protection of the environment;
2. The preservation, protection, development and improvement of features or areas of historic or public interest.

Brighten Ryton Local Environment Group

Trustees' Annual Report *(continued)*

Year ended 31 March 2023


Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Financial review

The income for the year amounted to £50,757 and expenditure £20,835 leaving a surplus for the year of £29,922. Reserve brought forward were £31,334 and General reserves have therefore increased in the year to £61,256. The Club is slowly emerging from two years of lockdown and is looking forward to getting back to pre pandemic levels. We are again indebted to Community Fund, Suez Fund, Northumbria Police and Arnold Clark for their grants which help to ensure the Club's future.

The trustees' annual report and the strategic report were approved on14/07/2023..... and signed on behalf of the board of trustees by:


CA Lawson (Aug 1, 2023 13:32 GMT+1)

Charles Lawson
Trustee

Brighten Ryton Local Environment Group

Independent Examiner's Report to the Trustees of Brighten Ryton Local Environment Group

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Brighten Ryton Local Environment Group ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants (ACCA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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

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.



Jane Freeman
FCCA
Independent Examiner
58 Durham Road
Birtley
Co Durham
DH3 2QJ

Brighten Ryton Local Environment Group

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	2023				2022
	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £	Total funds £
Income					
Grants	—	37,101	—	37,101	21,025
Fundraising and donations	13,656	—	—	13,656	9,201
Total income	<u>13,656</u>	<u>37,101</u>	<u>—</u>	<u>50,757</u>	<u>30,226</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising fundraising and donations	8,667	11,238	930	20,835	9,602
Total expenditure	<u>8,667</u>	<u>11,238</u>	<u>930</u>	<u>20,835</u>	<u>9,602</u>
Net income and net movement in funds					
Transfers between funds	4,989	25,863	(930)	29,922	20,624
	707		(707)	—	—
	<u>5,696</u>	<u>25,863</u>	<u>(1,637)</u>	<u>29,922</u>	<u>20,624</u>
Reconciliation of funds					
Total funds brought forward	6,997	20,373	3,964	31,334	10,710
Total funds carried forward	<u>12,693</u>	<u>46,236</u>	<u>2,327</u>	<u>61,256</u>	<u>31,334</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

Brighten Ryton Local Environment Group

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	2		28,386	11,188
Current assets				
Cash at bank and in hand		32,870		20,146
Net current assets			32,870	20,146
Total assets less current liabilities			61,256	31,334
Funds of the charity				
Designated funds			2,327	3,964
Restricted funds			46,236	20,373
Unrestricted funds			12,693	6,997
Total charity funds	3		61,256	31,334

These financial statements were approved by the board of trustees and authorised for issue on ..14/07/2023....., and are signed on behalf of the board by:


CA Lawson (Aug 1, 2023 13:32 GMT+1)

Charles Lawson
Trustee

The notes on pages 6 to 9 form part of these financial statements.

Brighten Ryton Local Environment Group

Notes to the Financial Statements

Year ended 31 March 2023

1. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Brighten Ryton Local Environment Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

1. Accounting policies *(continued)*

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and Machinery - 15% reducing balance

2. Tangible fixed assets

	Plant and machinery £	Total £
Cost		
At 1 April 2022	11,490	11,490
Additions	20,478	20,478
At 31 March 2023	31,968	31,968
Depreciation		
At 1 April 2022	302	302
Charge for the year	3,280	3,280
At 31 March 2023	3,582	3,582
Carrying amount		
At 31 March 2023	28,386	28,386
At 31 March 2022	11,188	11,188

Brighten Ryton Local Environment Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfer	At 31 March 2023
	£	£	£	£	£
General Fund	6,997	13,656	(8,667)	707	12,693
Designated Fund	3,964	—	(930)	(707)	2,327
	<u>10,961</u>	<u>13,656</u>	<u>(9,597)</u>	<u>—</u>	<u>15,020</u>

	At 1 April 2021	Income	Expenditure	Transfer	At 31 March 2022
	£	£	£	£	£
General Fund	5,906	8,129	(7,038)	—	6,997
Designated Fund	4,804	1,422	(2,262)	—	3,964
	<u>10,710</u>	<u>9,551</u>	<u>(9,300)</u>	<u>—</u>	<u>10,961</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfer	At 31 March 2023
	£	£	£	£	£
Equipment Amortisation	—	—	(3,226)	31,175	27,949
Community Fund	9,174	—	—	(9,174)	—
Suez Fund	11,199	—	(3,135)	(2,014)	6,050
Community Fund	—	18,987	—	(18,987)	—
Arnold Clark	—	1,000	—	(1,000)	—
Northumbria Police	—	5,742	(4,705)	—	1,037
Community Fund	—	11,200	—	—	11,200
GD MBC	—	172	(172)	—	—
	<u>20,373</u>	<u>37,101</u>	<u>(11,238)</u>	<u>—</u>	<u>46,236</u>

	At 1 April 2021	Income	Expenditure	Transfer	At 31 March 2022
	£	£	£	£	£
Community Fund	—	9,450	(276)	—	9,174
Suez Fund	—	11,225	(26)	—	11,199
	<u>—</u>	<u>20,675</u>	<u>(302)</u>	<u>—</u>	<u>20,373</u>

Brighten Ryton Local Environment Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2023
	£	£	£	£
Tangible fixed assets	437	27,949	—	28,386
Current assets	12,256	18,287	2,327	32,870
Net assets	<u>12,693</u>	<u>46,236</u>	<u>2,327</u>	<u>61,256</u>

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2022
	£	£	£	£
Tangible fixed assets	—	11,188	—	11,188
Current assets	6,997	9,185	3,964	20,146
Net assets	<u>6,997</u>	<u>20,373</u>	<u>3,964</u>	<u>31,334</u>

Brighten Ryton Local Environment Group

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Brighten Ryton Local Environment Group

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income		
Grants	37,101	21,025
	<u>37,126</u>	<u>21,100</u>
Fundraising and donations		
Patrons	25	75
Donations	2,060	665
Fundraising events	4,729	5,045
Supporting Members	2,567	2,725
Gift Aid	567	691
FP Bowling Club	3,708	—
	<u>13,631</u>	<u>9,126</u>
Total income	<u>50,757</u>	<u>30,226</u>
Expenditure		
Costs of raising fundraising and donations		
Fixtures and fittings	1,347	1,924
Equipment	—	231
Repairs and maintenance	3,118	1,740
Postage, printing & stationery	991	595
Depreciation	3,280	302
Miscellaneous	1,618	1,228
Projects	6,881	—
Flower beds	3,600	3,582
	<u>20,835</u>	<u>9,602</u>
Total expenditure	<u>20,835</u>	<u>9,602</u>
Net income	<u>29,922</u>	<u>20,624</u>











BRLEG Accounts 31.3.23 Final

Final Audit Report

2023-08-01

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