

**Brighten Ryton Local Environment Group**  
**Unaudited Financial Statements**  
**31 March 2024**

# **Brighten Ryton Local Environment Group**

## **Financial Statements**

**Year ended 31 March 2024**

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# Brighten Ryton Local Environment Group

## Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

### Reference and administrative details

<b>Registered charity name</b>	Brighten Ryton Local Environment Group
<b>Charity registration number</b>	1188678
<b>Principal office</b>	4 Reasby Villas Ryton Tyne and Wear NE40 3AT

### The trustees

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

<b>Independent examiner</b>	JFS Torbitt Chartered Certified Accountants 58 Durham Road Birtley Co Durham DH3 2QJ
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### Structure, governance and management

The Charity is constituted under a governing document, having registered as a charitable incorporated organisation 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 2024

### 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 £29,436 and expenditure £27,080 leaving a surplus for the year of £2,356. General reserves brought forward were £12,693 and therefore have increased in the year to 316,026.

Once again, the group has been successful in securing Grants for specific projects and with the financial support from significant Fundraising and Donations from the Local Community and business, have enabled us to provide events and facilities for the area during the current year as well as providing funding for future projects. The level of financial support from members remains constant and this along with the control and monitoring of our day-to-day expenditure, contribute to a healthy financial position.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

CA Lawton  
CA Lawton (Nov 16, 2024 18:36 GMT)

Charles Aidan Lawton  
Trustee

# Brighten Ryton Local Environment Group

## Chairman's Report

**Year ended 31 March 2024**

The past year has seen significant progress in the detailed design and 'approval process' relating to what will be our largest most complex project so far, the creation of Ryton Heritage Garden which will take shape in the coming months.

During the year we have also created four new flower beds, installed three new 'Welcome to RYTON' road signs, commenced repainting of Elvaston Road railings, restored the triangle of land at Whitewell Terrace [south end] to its former glory and recruited a number of new members.

We also saw the benefit of teamwork bring improvement at the 'long rose bed' and Ferndene Park, where an orchard and soft-fruit area has been created. The LARKS attracted new members and picked a record amount of litter in keeping our surroundings in good order.

Finally, I should mention the bowling green maintenance team who has restored the green to something close to the 'best it's ever been'.

  
CALawson (Nov 16, 2024 18:36 GMT)

Charles Aidan Lawson  
Chairman, Brighten Ryton Local Environment Group.  
10<sup>th</sup> August 2024.

# **Brighten Ryton Local Environment Group**

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

**Year ended 31 March 2024**

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 2024.

### **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

Year ended 31 March 2024

	2024				2023
	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £	Total funds £
<b>Income</b>					
Grants	–	11,171	–	<b>11,171</b>	37,101
Fundraising and donations	7,344	10,921	–	<b>18,265</b>	13,656
<b>Total income</b>	<u>7,344</u>	<u>22,092</u>	<u>–</u>	<u><b>29,436</b></u>	<u>50,757</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising fundraising and donations	4,011	21,767	1,303	<b>27,080</b>	20,835
<b>Total expenditure</b>	<u>4,011</u>	<u>21,767</u>	<u>1,303</u>	<u><b>27,080</b></u>	<u>20,835</u>
<b>Net income and net movement in funds</b>	<u>3,333</u>	<u>325</u>	<u>(1,303)</u>	<u><b>2,356</b></u>	<u>29,922</u>
<b>Reconciliation of funds</b>					
Total funds brought forward	12,693	46,236	2,327	<b>61,256</b>	31,334
<b>Total funds carried forward</b>	<u>16,026</u>	<u>46,561</u>	<u>1,024</u>	<u><b>63,611</b></u>	<u>61,256</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 7 to 10 form part of these financial statements.

# Brighten Ryton Local Environment Group

## Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
<b>Fixed assets</b>				
Tangible fixed assets	2		24,030	28,386
<b>Current assets</b>				
Cash at bank and in hand		39,581		32,870
<b>Net current assets</b>			39,581	32,870
<b>Total assets less current liabilities</b>			63,611	61,256
<b>Funds of the charity</b>				
Designated funds			1,024	(930)
Restricted funds			46,561	46,236
Unrestricted funds			16,026	15,950
<b>Total charity funds</b>	3		63,611	61,256

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

CA Lawson  
CALawson (Nov 16, 2024 18:36 GMT)

Charles Aidan Lawson  
Trustee

The notes on pages 7 to 10 form part of these financial statements.



# **Brighten Ryton Local Environment Group**

## **Notes to the Financial Statements**

**Year ended 31 March 2024**

### **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 2024

### 3. Accounting policies *(continued)*

#### Resources expended *(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 £
<b>Cost</b>		
At 1 April 2023	31,968	<b>31,968</b>
Additions	517	<b>517</b>
<b>At 31 March 2024</b>	<b>32,485</b>	<b>32,485</b>
<b>Depreciation</b>		
At 1 April 2023	3,582	<b>3,582</b>
Charge for the year	4,873	<b>4,873</b>
<b>At 31 March 2024</b>	<b>8,455</b>	<b>8,455</b>
<b>Carrying amount</b>		
<b>At 31 March 2024</b>	<b>24,030</b>	<b>24,030</b>
At 31 March 2023	28,386	28,386

# Brighten Ryton Local Environment Group

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 3. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfer	At 31 March 2024
	£	£	£	£	£
General Fund	12,693	7,344	(4,011)	—	16,026
Designated Fund	2,327	—	(1,303)	—	1,024
	<u>15,020</u>	<u>7,344</u>	<u>(5,314)</u>	<u>—</u>	<u>17,050</u>

	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>

##### Restricted funds

	At 1 April 2023	Income	Expenditure	Transfer	At 31 March 2024
	£	£	£	£	£
Equipment Amortisation	27,949	—	(4,722)	—	23,227
Suez Fund	6,050	—	(373)	—	5,677
Northumbria Police	1,037	—	(1,037)	—	—
Community Foundation - WTR Signs	11,200	—	(10,637)	—	563
Gateshead Council - Crookhill Park	—	7,251	—	—	7,251
Gateshead Council - Christmas Lights	—	720	(720)	—	—
Shepherd Builders	—	700	(105)	—	595
COOP Good Causes	—	2,500	—	—	2,500
Heritage Garden	—	3,141	(604)	—	2,537
Ryton Masonic Lodge	—	4,669	(458)	—	4,211
Taylor Wimpey	—	100	(100)	—	—
COOP	—	500	(500)	—	—
Ryton Cross	—	150	(150)	—	—
Liz Twist	—	500	(500)	—	—
Christmas Lights	—	500	(500)	—	—
	<u>46,236</u>	<u>22,092</u>	<u>(21,767)</u>	<u>—</u>	<u>46,561</u>

# Brighten Ryton Local Environment Group

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 3. Analysis of charitable funds *(continued)*

##### Restricted funds *(continued)*

	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>

#### 4. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2024
	£	£	£	£
Tangible fixed assets	803	23,227	–	<b>24,030</b>
Current assets	<u>15,223</u>	<u>23,334</u>	<u>1,024</u>	<b><u>39,581</u></b>
<b>Net assets</b>	<u>16,026</u>	<u>46,561</u>	<u>1,024</u>	<b><u>63,611</u></b>

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

# **Brighten Ryton Local Environment Group**

## **Management Information**

**Year ended 31 March 2024**

**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 2024

	2024 £	2023 £
<b>Income</b>		
Grants	11,171	37,101
	<u>11,171</u>	<u>37,101</u>
<b>Other trading activities</b>		
Patrons	—	25
Donations	10,105	2,060
Fundraising events	1,858	4,729
Supporting Members	2,678	2,567
Gift Aid	507	567
FP Bowling Club	2,792	3,708
Miscellaneous	325	—
	<u>18,265</u>	<u>13,656</u>
<b>Total income</b>	<u>29,436</u>	<u>50,757</u>
<b>Expenditure</b>		
<b>Costs of raising fundraising and donations</b>		
Fixtures and fittings	—	1,347
Repairs and maintenance	744	3,118
Postage, printing & stationery	723	991
Depreciation	4,873	3,280
Miscellaneous	1,068	1,618
Projects	18,348	6,881
Flower beds	1,324	3,600
	<u>27,080</u>	<u>20,835</u>
<b>Total expenditure</b>	<u>27,080</u>	<u>20,835</u>
<b>Net income</b>	<u>2,356</u>	<u>29,922</u>











# BRLEG Accounts 31.3.24 Final V2

Final Audit Report

2024-11-18

Created:	2024-11-13
By:	Kay Walker (kay@jfstorbitt.co.uk)
Status:	Signed
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## "BRLEG Accounts 31.3.24 Final V2" History

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2024-11-16 - 18:36:06 GMT
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Signature Date: 2024-11-16 - 18:36:08 GMT - Time Source: server
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2024-11-18 - 10:40:41 GMT
-  Signer sign@jfstorbitt.co.uk entered name at signing as Jane Freeman  
2024-11-18 - 10:41:17 GMT
-  Document e-signed by Jane Freeman (sign@jfstorbitt.co.uk)  
Signature Date: 2024-11-18 - 10:41:19 GMT - Time Source: server
-  Agreement completed.  
2024-11-18 - 10:41:19 GMT