

CHARITY REGISTRATION NUMBER: 1188678

Brighten Ryton Local Environment Group
Unaudited Financial Statements
31 March 2025

Brighten Ryton Local Environment Group

Financial Statements

Year ended 31 March 2025

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Brighten Ryton Local Environment Group

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Brighten Ryton Local Environment Group
Charity registration number	1188678
Principal office	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	

Independent examiner	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 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 2025

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 £58,041 and expenditure £81,403 leaving a deficit for the year of £23,362. General reserves brought forward were £16,026 and therefore have decreased in the year to £14,567.

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 4/9/2025 and signed on behalf of the board of trustees by:

Mr Charles Aidan Lawson

Mr Charles Aidan Lawson (Nov 6 2025 08:49:07 GMT)

Charles Aidan Lawson
Trustee

Brighten Ryton Local Environment Group

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

Year ended 31 March 2025

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 2025.

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

6/11/2025

Brighten Ryton Local Environment Group

Statement of Financial Activities

Year ended 31 March 2025

		2025			2024
	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £	Total funds £
Income					
Grants	—	47,280	—	47,280	11,171
Fundraising and donations	<u>4,149</u>	<u>6,612</u>	<u>—</u>	10,761	<u>18,265</u>
Total income	<u>4,149</u>	<u>53,892</u>	<u>—</u>	58,041	<u>29,436</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising fundraising and donations	<u>6,276</u>	<u>56,686</u>	<u>1,024</u>	63,986	<u>27,080</u>
Total expenditure	<u>6,276</u>	<u>56,686</u>	<u>1,024</u>	63,986	<u>27,080</u>
Net (expenditure)/income	<u>(2,127)</u>	<u>(2,794)</u>	<u>(1,024)</u>	(5,945)	<u>2,356</u>
Transfers between funds	754	(754)	—	—	—
Net movement in funds	<u>(1,373)</u>	<u>(3,548)</u>	<u>(1,024)</u>	(5,945)	<u>2,356</u>
Reconciliation of funds					
Total funds brought forward	<u>16,026</u>	<u>46,561</u>	<u>1,024</u>	63,611	<u>61,256</u>
Total funds carried forward	<u>14,653</u>	<u>43,013</u>	<u>—</u>	57,666	<u>63,611</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 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	2	36,888	24,030
Current assets			
Cash at bank and in hand		20,778	39,581
Net current assets		20,778	39,581
Total assets less current liabilities		57,666	63,611
Funds of the charity			
Designated funds		—	1,024
Restricted funds		43,013	46,561
Unrestricted funds		14,653	16,026
Total charity funds	3	57,666	63,611

These financial statements were approved by the board of trustees and authorised for issue on 4/9/2025, and are signed on behalf of the board by:

Mr Charles Aidan Lawson
Mr Charles Aidan Lawson | Nov 4, 2025 08:49:07 GMT

Charles Aidan 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 2025

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 2025

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 2024	32,485	32,485
Additions	20,859	20,859
At 31 March 2025	53,344	53,344
Depreciation		
At 1 April 2024	8,455	8,455
Charge for the year	8,001	8,001
At 31 March 2025	16,456	16,456
Carrying amount		
At 31 March 2025	36,888	36,888
At 31 March 2024	24,030	24,030

Brighten Ryton Local Environment Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General Fund	16,026	4,149	(6,276)	754	14,653
Designated Fund	1,024	—	(1,024)	—	—
	<u>17,050</u>	<u>4,149</u>	<u>(7,300)</u>	<u>754</u>	<u>14,653</u>

	At 1 April 2023	Income	Expenditure	Transfers	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>

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Equipment Amortisation	23,227	—	(7,781)	20,390	35,836
Suez Fund	5,677	—	(5,077)	—	600
Community Foundation	563	—	(136)	—	427
Community Foundation - WTR Signs	7,251	—	(4,944)	—	2,307
Gateshead Council - Christmas Lights	595	—	(595)	—	—
Shepherd Builders	2,500	—	(1,278)	—	1,222
COOP Good Causes	2,537	—	(490)	—	2,047
Heritage Garden	4,211	—	(3,457)	(754)	—
Gateshead Council	—	890	(890)	—	—
COOP Good Causes - Plants	—	500	—	—	500
ASDA	—	500	(426)	—	74
Community Foundation	—	25,000	(25,000)	—	—
Community Foundation	—	20,390	—	(20,390)	—
Various Fundraising	—	3,383	(3,382)	—	—
Various Donations	—	3,229	(3,229)	—	—
	<u>46,561</u>	<u>53,892</u>	<u>(56,686)</u>	<u>(754)</u>	<u>43,013</u>

Brighten Ryton Local Environment Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Analysis of charitable funds *(continued)*

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	11,200	—	(10,637)	—	563
Community Foundation - WTR Signs	—	7,251	—	—	7,251
Gateshead Council - Crookhill Park	—	720	(720)	—	—
Gateshead Council - Christmas Lights	—	700	(105)	—	595
Shepherd Builders	—	2,500	—	—	2,500
COOP Good Causes	—	3,141	(604)	—	2,537
Heritage Garden	—	4,669	(458)	—	4,211
Ryton Masonic Lodge	—	100	(100)	—	—
Taylor Wimpey	—	500	(500)	—	—
COOP	—	150	(150)	—	—
Ryton Cross	—	500	(500)	—	—
Liz Twist	—	500	(500)	—	—
Christmas Lights	—	1,361	(1,361)	—	—
	<u>46,236</u>	<u>22,092</u>	<u>(21,767)</u>	<u>—</u>	<u>46,561</u>

4. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £
Tangible fixed assets	1,052	35,836	—	36,888
Current assets	13,601	7,177	—	20,778
Net assets	<u>14,653</u>	<u>43,013</u>	<u>—</u>	<u>57,666</u>

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

Brighten Ryton Local Environment Group

Management Information

Year ended 31 March 2025

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 2025

	2025 £	2024 £
Income		
Grants	<u>47,280</u>	<u>11,171</u>
Other trading activities		
Donations	3,894	10,105
Fundraising events	3,059	1,858
Supporting Members	2,613	2,678
Gift Aid	905	507
FP Bowling Club	—	2,792
Miscellaneous	<u>290</u>	<u>325</u>
	<u>10,761</u>	<u>18,265</u>
Total income	<u><u>58,041</u></u>	<u><u>29,436</u></u>
Expenditure		
Costs of raising fundraising and donations		
Repairs and maintenance	668	744
Postage, printing & stationery	389	723
Depreciation	8,002	4,873
Miscellaneous	2,333	1,068
Projects	49,255	18,348
Flower beds	<u>3,339</u>	<u>1,324</u>
	<u>63,986</u>	<u>27,080</u>
Total expenditure	<u><u>63,986</u></u>	<u><u>27,080</u></u>
Net (expenditure)/income	<u><u>(5,945)</u></u>	<u><u>2,356</u></u>