

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2022  
for  
Gerald Arthur Rolph Foundation for  
Historic Preservation and Education.**

Thompsons  
Cold Bath Place  
Harrogate  
North Yorkshire  
HG2 0PQ

**Gerald Arthur Rolph Foundation for  
Historic Preservation and Education.**

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for the Year Ended 31 May 2022**

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**Gerald Arthur Rolph Foundation for  
Historic Preservation and Education.**

**Reference and Administrative Details  
for the Year Ended 31 May 2022**

**TRUSTEES**

Colonel D L Rolph  
Dr G A Rolph  
J B Wright  
M C Rolph  
M Oglesby

**PRINCIPAL ADDRESS**

Allerton Castle  
Allerton Park  
Allerton Mauleverer  
Knaresborough  
North Yorkshire  
HG5 0SE

**REGISTERED CHARITY  
NUMBER**

517743

**INDEPENDENT EXAMINER**

Thompsons  
Cold Bath Place  
Harrogate  
North Yorkshire  
HG2 0PQ

**SOLICITORS**

Switalskis  
St James House  
28 Park Place  
Leeds  
LS1 2SP

**Report of the Trustees  
for the Year Ended 31 May 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charitable objects of the Foundation are:

1. The preservation of the public benefit of the whole or part of buildings and their grounds and parkland known as Allerton Castle, North Yorkshire.
2. The preservation of the public benefit of furniture and pictures and chattels of any description ordinarily kept or intended to be kept at Allerton Castle.
3. The use and occupation of the Chapel at Allerton Castle for the advancement of Christian Religion and the practice of worship.
4. The provision of Allerton Castle or such part of it as shall be appropriate in the interests of social welfare and for the purpose of improving the conditions of life for the persons for whom the same and intended of facilities for physical recreation which will be available to members of the public at large.
5. The facilitation and encouragement of the use and occupation of the whole or part of Allerton Park and the use of such chattels for charitable educational purpose or for such other charitable purposes as the Trustees may determine.

**Significant activities**

The principal activity of the Foundation is to utilise the facilities of Allerton Castle to create sufficient resources for its maintenance and to promote and encourage access to and the study and appreciation of Allerton Castle, its contents and surroundings by students and the general public.

**FINANCIAL REVIEW**

**Investment policy and objectives**

The Trustees have continued to monitor the cost efficiency of the Foundation during the last financial year, focusing expenditure on key areas of castle safety, restoration and ongoing maintenance works.

**Future Proposed Plans**

Ongoing restoration works and critical maintenance of the building continues, including restoration of St. Mary's Chapel and the Temple which are key to the Foundations proposed education programme

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

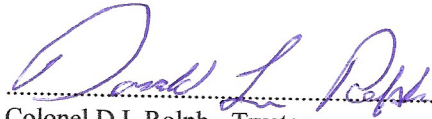
**Risk management**

The Trustees continued to assess what they consider to be the main risks to the Foundation. This assessment covered the normal risks expected for a Foundation of this size and nature, including competition, clinical risk and the recruitment and retention of staff. The Trustees believe that there are adequate systems in place to mitigate these risks. The Foundation continues to focus on the cost efficiency of its activities, reviewing internal management structures, working practices and costs along with the requirements of external advisers. Ongoing resource management systems ensure targets are met.

**Gerald Arthur Rolph Foundation for  
Historic Preservation and Education.**

**Report of the Trustees  
for the Year Ended 31 May 2022**

Approved by order of the board of trustees on ..... 7 AUG 2022 ..... and signed on its behalf by:

  
.....

Colonel D L Rolph - Trustee

**Gerald Arthur Rolph Foundation for  
Historic Preservation and Education.**

**Statement of Trustees' Responsibilities  
for the Year Ended 31 May 2022**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



**Independent Examiner's Report to the Trustees of  
Gerald Arthur Rolph Foundation for  
Historic Preservation and Education.**

**Independent examiner's report to the trustees of Gerald Arthur Rolph Foundation for Historic Preservation and Education.**

I report to the charity trustees on my examination of the accounts of Gerald Arthur Rolph Foundation for Historic Preservation and Education. (the Trust) for the year ended 31 May 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



D d'Arcy Thompson FCA  
Thompsons  
Cold Bath Place  
Harrogate  
North Yorkshire  
HG2 0PQ

Date: 4 August 2022

**Gerald Arthur Rolph Foundation for  
Historic Preservation and Education.**

**Statement of Financial Activities  
for the Year Ended 31 May 2022**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
<b>Charitable activities</b>				
Fundraising		98,225	-	98,225
Investment income	2	84	-	84
<b>Total</b>		<b>98,309</b>	<b>-</b>	<b>98,309</b>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Fundraising		168,658	-	168,658
<b>NET INCOME/(EXPENDITURE)</b>		<b>(70,349)</b>	<b>-</b>	<b>(70,349)</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		12,041,544	125,000	12,166,544
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>11,971,195</b>	<b>125,000</b>	<b>12,096,195</b>

The notes form part of these financial statements



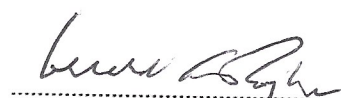
**Gerald Arthur Rolph Foundation for  
Historic Preservation and Education.**

**Balance Sheet  
31 May 2022**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	3	9,942,940	-	9,942,940
Heritage assets	4	1,963,207	-	1,963,207
Investments	5	18,100	-	18,100
		<u>11,924,247</u>	<u>-</u>	<u>11,924,247</u>
<b>CURRENT ASSETS</b>				
Debtors	6	567	-	567
Cash at bank and in hand		196,618	-	196,618
		<u>197,185</u>	<u>-</u>	<u>197,185</u>
<b>CREDITORS</b>				
Amounts falling due within one year	7	(150,237)	125,000	(25,237)
<b>NET CURRENT ASSETS</b>		<u>46,948</u>	<u>125,000</u>	<u>171,948</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>11,971,195</u>	<u>125,000</u>	<u>12,096,195</u>
<b>NET ASSETS</b>		<u>11,971,195</u>	<u>125,000</u>	<u>12,096,195</u>
<b>FUNDS</b>	8			
Unrestricted funds				11,971,195
Restricted funds				125,000
<b>TOTAL FUNDS</b>				<u>12,096,195</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4th August 2022 and were signed on its behalf by:

  
D L Rolph - Trustee

  
G A Rolph - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 May 2022

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 10% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

Deposit account interest

£  
84  

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**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2022.

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 June 2021 and 31 May 2022	9,825,000	328,519	15,000	10,168,519
<b>DEPRECIATION</b>				
At 1 June 2021	-	177,727	15,000	192,727
Charge for year	-	32,852	-	32,852
At 31 May 2022	-	210,579	15,000	225,579
<b>NET BOOK VALUE</b>				
At 31 May 2022	9,825,000	117,940	-	9,942,940

The freehold property consists of Allerton Castle, Allerton Park, Allerton Mauleverer, HG5 0SE, Chapel, South Lodge, West Lodge and the Temple

**5. HERITAGE ASSETS**

The fixtures, chattels, sculptures and paintings situated at Allerton Castle are the property of the Foundation, which is responsible for their maintenance

**6. FIXED ASSET INVESTMENTS**

The Foundation has invested in 18,000 shares of Bongiovi Media & Technology and 100 shares in Allerton Castle Limited.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Trade debtors	£ 567
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**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade creditors	(1)
Taxation and social security	22,096
Other creditors	3,142
	<u>25,237</u>

**9. MOVEMENT IN FUNDS**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	12,041,544	(70,349)	11,971,195
<b>Restricted funds</b>			
Restricted funds	125,000	-	125,000
<b>TOTAL FUNDS</b>	<u>12,166,544</u>	<u>(70,349)</u>	<u>12,096,195</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	98,309	(168,658)	(70,349)
<b>TOTAL FUNDS</b>	<u>98,309</u>	<u>(168,658)</u>	<u>(70,349)</u>

**10. CONTINGENT LIABILITIES**

There were no contingent liabilities at the balance sheet date.

**11. OTHER FINANCIAL COMMITMENTS**

The Charity has given no guarantees or other indemnities.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2022.