

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2023
for
Gerald Arthur Rolph Foundation for
Historic Preservation and Education.

Thompsons
Cold Bath Place
Harrogate
North Yorkshire
HG2 0PQ

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for the Year Ended 31 May 2023

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

**Reference and Administrative Details
for the Year Ended 31 May 2023**

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

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

**Report of the Trustees
for the Year Ended 31 May 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. 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.

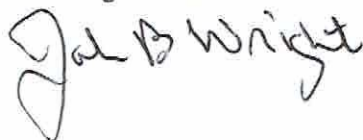
The Foundation continues to focus on the cost efficiency of its activities, reviewing internal management structures, working practices and costs along with the requirements of external advisers. Ongoing resource management systems ensure targets are met.

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

**Report of the Trustees
for the Year Ended 31 May 2023**

Approved by order of the board of trustees on 29 September 2023 and signed on its behalf by:

J B Wright - Trustee

A handwritten signature in black ink, appearing to read 'J B Wright'. The signature is written in a cursive, flowing style with a large initial 'J'.

**Statement of Trustees' Responsibilities
for the Year Ended 31 May 2023**

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 2023.

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: 29-09-23

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

**Statement of Financial Activities
for the Year Ended 31 May 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Fundraising		142,015	-	142,015	98,225
Investment income	2	1,534	-	1,534	84
Total		143,549	-	143,549	98,309
EXPENDITURE ON					
Charitable activities					
Fundraising		150,769	-	150,769	168,658
NET INCOME/(EXPENDITURE)		(7,220)	-	(7,220)	(70,349)
RECONCILIATION OF FUNDS					
Total funds brought forward		11,971,195	125,000	12,096,195	12,166,544
TOTAL FUNDS CARRIED FORWARD		11,963,975	125,000	12,088,975	12,096,195

The notes form part of these financial statements

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

**Balance Sheet
31 May 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
FIXED ASSETS					
Tangible assets	5	9,910,088	-	9,910,088	9,942,940
Heritage assets	6	1,963,207	-	1,963,207	1,963,207
Investments	7	18,100	-	18,100	18,100
		<u>11,891,395</u>	<u>-</u>	<u>11,891,395</u>	<u>11,924,247</u>
CURRENT ASSETS					
Debtors	8	-	-	-	567
Cash at bank and in hand		<u>217,417</u>	<u>-</u>	<u>217,417</u>	<u>196,618</u>
		<u>217,417</u>	<u>-</u>	<u>217,417</u>	<u>197,185</u>
CREDITORS					
Amounts falling due within one year	9	(144,837)	125,000	(19,837)	(25,237)
NET CURRENT ASSETS		<u>72,580</u>	<u>125,000</u>	<u>197,580</u>	<u>171,948</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,963,975</u>	<u>125,000</u>	<u>12,088,975</u>	<u>12,096,195</u>
NET ASSETS		<u>11,963,975</u>	<u>125,000</u>	<u>12,088,975</u>	<u>12,096,195</u>
FUNDS	10				
Unrestricted funds				11,963,975	11,971,195
Restricted funds				<u>125,000</u>	<u>125,000</u>
TOTAL FUNDS				<u>12,088,975</u>	<u>12,096,195</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2023 and were signed on its behalf by:

G A Rolph - Trustee

Gerald Arthur Rolph

J B Wright - Trustee

J B Wright

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 May 2023

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

	31.5.23	31.5.22
	£	£
Deposit account interest	1,534	84

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 June 2022 and 31 May 2023	9,825,000	328,519	15,000	10,168,519
DEPRECIATION				
At 1 June 2022	-	210,579	15,000	225,579
Charge for year	-	32,852	-	32,852
At 31 May 2023	-	243,431	15,000	258,431
NET BOOK VALUE				
At 31 May 2023	9,825,000	85,088	-	9,910,088
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.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

5. TANGIBLE FIXED ASSETS - continued

Chapel, South Lodge, West Lodge and the Temple

6. HERITAGE ASSETS

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

7. FIXED ASSET INVESTMENTS

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Trade debtors	-	567
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Trade creditors	-	(1)
Taxation and social security	19,837	22,096
Other creditors	-	3,142
	<u> </u>	<u> </u>
	<u>19,837</u>	<u>25,237</u>

10. MOVEMENT IN FUNDS

	At 1.6.22	Net movement in funds	At 31.5.23
	£	£	£
Unrestricted funds			
General fund	11,971,195	(7,220)	11,963,975
Restricted funds			
Restricted funds	125,000	-	125,000
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>12,096,195</u>	<u>(7,220)</u>	<u>12,088,975</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	143,549	(150,769)	(7,220)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>143,549</u>	<u>(150,769)</u>	<u>(7,220)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

Comparative net movement in funds, included in the above are as follows:

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

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	12,041,544	(77,569)	11,963,975
Restricted funds			
Restricted funds	125,000	-	125,000
TOTAL FUNDS	<u>12,166,544</u>	<u>(77,569)</u>	<u>12,088,975</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	241,858	(319,427)	(77,569)
TOTAL FUNDS	<u>241,858</u>	<u>(319,427)</u>	<u>(77,569)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

11. CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date.

12. OTHER FINANCIAL COMMITMENTS

The Charity has given no guarantees or other indemnities.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

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

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2023**

	31.5.23 £	31.5.22 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	1,534	84
Charitable activities		
Donations received	86,180	-
Tours of castle	7,471	1,369
Events at castle	6,895	32,505
RHI Biomass receipts	40,748	30,351
Grants	721	34,000
	<u>142,015</u>	<u>98,225</u>
Total incoming resources	143,549	98,309
EXPENDITURE		
Charitable activities		
Wages	29,881	30,803
Plants and materials	6,185	2,541
Maintenance of equipment	12,366	5,803
Preservation of castle	52,839	53,905
Restoration of chapel	206	4,477
Accountancy	3,170	3,170
Sundry expenses	7,613	5,180
Restoration of temple	5,657	29,927
Fixtures and fittings	32,852	32,852
	<u>150,769</u>	<u>168,658</u>
Total resources expended	150,769	168,658
Net expenditure	(7,220)	(70,349)