

**REGISTERED CHARITY NUMBER: 517743**

**Report of the Trustees and  
Unaudited Financial Statements for the Period 1 June 2023 to 31 December 2023  
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 Period 1 June 2023 to 31 December 2023**

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

**Reference and Administrative Details  
for the Period 1 June 2023 to 31 December 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 Period 1 June 2023 to 31 December 2023**

The trustees present their report with the financial statements of the charity for the period 1 June 2023 to 31 December 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 Period 1 June 2023 to 31 December 2023**

Approved by order of the board of trustees on 08-05-24 and signed on its behalf by:



Colonel D L Rolph - Trustee



**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 period 1 June 2023 to 31 December 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').

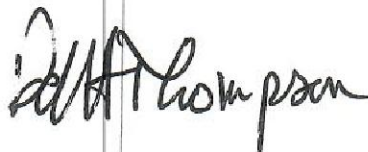
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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: 8 May 2024

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

**Statement of Financial Activities  
for the Period 1 June 2023 to 31 December 2023**

				Period 1.6.23 to 31.12.23 Total funds £	Year Ended 31.5.23 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Fundraising		139,776	-	139,776	142,015
Investment income	2	3,102	-	3,102	1,534
<b>Total</b>		<u>142,878</u>	<u>-</u>	<u>142,878</u>	<u>143,549</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Fundraising		<u>153,216</u>	<u>-</u>	<u>153,216</u>	<u>150,769</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(10,338)</b>	<b>-</b>	<b>(10,338)</b>	<b>(7,220)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		11,963,975	125,000	12,088,975	12,096,195
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>11,953,637</u></u>	<u><u>125,000</u></u>	<u><u>12,078,637</u></u>	<u><u>12,088,975</u></u>

The notes form part of these financial statements

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

**Balance Sheet  
31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.5.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	9,890,925	-	9,890,925	9,910,088
Heritage assets	6	1,963,207	-	1,963,207	1,963,207
Investments	7	18,100	-	18,100	18,100
		<u>11,872,232</u>	<u>-</u>	<u>11,872,232</u>	<u>11,891,395</u>
<b>CURRENT ASSETS</b>					
Debtors	8	27,786	-	27,786	-
Cash at bank and in hand		179,735	-	179,735	217,417
		<u>207,521</u>	<u>-</u>	<u>207,521</u>	<u>217,417</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(126,116)	125,000	(1,116)	(19,837)
<b>NET CURRENT ASSETS</b>		<u>81,405</u>	<u>125,000</u>	<u>206,405</u>	<u>197,580</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>11,953,637</u>	<u>125,000</u>	<u>12,078,637</u>	<u>12,088,975</u>
<b>NET ASSETS</b>		<u>11,953,637</u>	<u>125,000</u>	<u>12,078,637</u>	<u>12,088,975</u>
<b>FUNDS</b>	10				
Unrestricted funds				11,953,637	11,963,975
Restricted funds				125,000	125,000
<b>TOTAL FUNDS</b>				<u>12,078,637</u>	<u>12,088,975</u>

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

  
D L Rolph - Trustee

  
J B Wright - Trustee

The notes form part of these financial statements



Notes to the Financial Statements  
for the Period 1 June 2023 to 31 December 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

	Period	
	1.6.23	
	to	Year Ended
	31.12.23	31.5.23
	£	£
Deposit account interest	3,102	1,534

Notes to the Financial Statements - continued  
for the Period 1 June 2023 to 31 December 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Charitable activities			
Fundraising	142,015	-	142,015
Investment income	1,534	-	1,534
<b>Total</b>	<b>143,549</b>	<b>-</b>	<b>143,549</b>
<b>EXPENDITURE ON</b>			
Charitable activities			
Fundraising	150,769	-	150,769
<b>NET INCOME/(EXPENDITURE)</b>	<b>(7,220)</b>	<b>-</b>	<b>(7,220)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	11,971,195	125,000	12,096,195
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>11,963,975</b>	<b>125,000</b>	<b>12,088,975</b>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 June 2023 and 31 December 2023	9,825,000	328,519	15,000	10,168,519
<b>DEPRECIATION</b>				
At 1 June 2023	-	243,431	15,000	258,431
Charge for year	-	19,163	-	19,163
At 31 December 2023	-	262,594	15,000	277,594
<b>NET BOOK VALUE</b>				
At 31 December 2023	9,825,000	65,925	-	9,890,925
At 31 May 2023	9,825,000	85,088	-	9,910,088

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

**Notes to the Financial Statements - continued  
for the Period 1 June 2023 to 31 December 2023**

**5. TANGIBLE FIXED ASSETS - continued**

The freehold property consists of Allerton Castle, Allerton Park, Allerton Mauleverer, HG5 0SE, 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**

	31.12.23	31.5.23
	£	£
Trade debtors	10,000	-
VAT	856	-
Prepayments and accrued income	16,930	-
	<u>27,786</u>	<u>-</u>

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

	31.12.23	31.5.23
	£	£
Taxation and social security	-	19,837
Other creditors	1,116	-
	<u>1,116</u>	<u>19,837</u>

**10. MOVEMENT IN FUNDS**

	At 1.6.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	11,963,975	(10,338)	11,953,637
<b>Restricted funds</b>			
Restricted funds	125,000	-	125,000
<b>TOTAL FUNDS</b>	<u>12,088,975</u>	<u>(10,338)</u>	<u>12,078,637</u>



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

**Notes to the Financial Statements - continued  
for the Period 1 June 2023 to 31 December 2023**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	142,878	(153,216)	(10,338)
<b>TOTAL FUNDS</b>	<u>142,878</u>	<u>(153,216)</u>	<u>(10,338)</u>

**Comparatives for movement in funds**

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

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

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

**11. CONTINGENT LIABILITIES**

There were no contingent liabilities at the balance sheet date.

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

**Notes to the Financial Statements - continued  
for the Period 1 June 2023 to 31 December 2023**

**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 period ended 31 December 2023.



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

**Detailed Statement of Financial Activities  
for the Period 1 June 2023 to 31 December 2023**

	Period 1.6.23 to 31.12.23 £	Year En ded 31.5.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	3,102	1,534
<b>Charitable activities</b>		
Donations received	111,620	86,180
Tours of castle	5,078	7,471
Events at castle	82	6,895
RHI Biomass receipts	22,996	40,748
Grants	-	721
	<u>139,776</u>	<u>142,015</u>
<b>Total incoming resources</b>	<u>142,878</u>	<u>143,549</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	30,539	29,881
Plants and materials	6,355	6,185
Maintenance of equipment	1,100	12,366
Preservation of castle	70,902	52,839
Restoration of chapel	7,479	206
Professional fees	10,521	3,170
Sundry expenses	2,915	7,613
Restoration of temple	4,242	5,657
Fixtures and fittings	19,163	32,852
	<u>153,216</u>	<u>150,769</u>
<b>Total resources expended</b>	<u>153,216</u>	<u>150,769</u>
<b>Net expenditure</b>	<u>(10,338)</u>	<u>(7,220)</u>

This page does not form part of the statutory financial statements