

THE NICHOLAS EVERITT PARK

FINANCIAL STATEMENTS

31 MARCH 2025

THE NICHOLAS EVERITT PARK

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THE NICHOLAS EVERITT PARK

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustee present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and Administrative Details

Charity Name	The Nicholas Everitt Park
Charity Number	304788
Address of Charity:	Flat 1 Broadhouse Nicholas Everitt Park Oulton Broad Lowestoft Suffolk NR33 9JR
Trustee	Oulton Broad Parish Council
Councillors of Oulton Broad Parish Council	Cllr S Keller Cllr B Falat Cllr J Bragg Cllr P Carver Cllr B Keller Cllr C Ashdown Cllr D Bromley Cllr A Besford-Land Cllr D Munro (resigned 12/09/2025) Cllr J Davis Cllr J Turner (appointed 17 June 2024) Cllr V Wickard (appointed 17 February 2025)
Clerk to Council	Ms M McGoun
Bank	Barclays 21-22 Cornhill Bury St Edmunds Suffolk IP33 1DY
Independent Examiner	Lovewell Blake LLP Chartered Accountants Bankside 300 Peachman Way Broadland Business Park Norwich Norfolk NR7 0LB

THE NICHOLAS EVERITT PARK

TRUSTEE'S REPORT CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025

Objectives and Activities

Principal Objectives

Land to be used as an open space by inhabitants and visitors to Lowestoft. Reasonable facilities shall be given for general sports and recreation including water sports.

Public benefit

Open all year round the park is an impressive green space alongside the broads. A traditional park in many respects with a number of visitor attractions, it also provides a variety of habitats for the wildlife which inhabit the space. This popular park is used throughout the year for many events and is renowned for those activities associated with the broad itself including powerboat racing and fishing.

In the centre of the park is a traditional bandstand and a large, open space. This is a popular spot for picnics. Beyond this is the children's play area, trampolines, crazy golf and refreshment facilities. There are traditional seasonal bedding displays which lead down to the tennis courts and bowling greens. Lowestoft Museum is located within the park offering a wealth of local history.

Used by both visitors and the local community.

The trustee has given due regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

During the year ended 31 March 2025 the following occurred:

- The pavilion was hired out for the Arts circle, wood turner, Bowls, regular Pilates group and Museum hire and income received.
- The park was awarded the Green Flag Award again this year.
- Improvements have been made to the beds beside the sunken gardens to match on each side.
- Two new Grounds Staff in place and have improved the park, working alongside FoNEP.

Financial Review

The results for the year are shown on pages 6 – 11.

Reserves policy

The charity is underwritten by Oulton Broad Parish Council. Free reserves at 31 March 2025 amounted to £38,307 (2024: £32,312) with restricted reserves of £6,000 (2024: £6,000).

The required level of reserves to be held is to be equivalent to six months expenditure.

THE NICHOLAS EVERITT PARK
TRUSTEE'S REPORT CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

Plans for Future Periods

The Charity has the following plans for 2025/26:

- Park maintenance will continue to be gifted by the Parish Council, the value of the gift is £137,000.
- The income from events is expected to increase due to more events planned throughout the year.
- Security will continue to be needed.
- The Old Forge will have a new roof.
- The Charity will continue to hold meetings but in person going forward.
- The pavilion is open for hire.
- Income from events is expected to continue to improve with added events in the year.
- Work will be undertaken to try and separate the Parish Council and the charity and publicise the fact that they are two separate entities.
- The charity now has a page on the Oulton Parish Council website and will be developing a charity Facebook page.
- Plans to dredge the Land Spring Drain to remove all litter and reduce the smell.
- Plans to refurbish some of the assets that have not been touched in years.

Structure, Governance and Management

Governing Document

The Nicholas Everitt Park is a charity that was established under a Deed of Gift 1929 which set out the objects and powers of the charity. The charity is registered with the Charity Commission. (Registration No 304788).

Recruitment and Appointment of Trustees

The sole Trustee of the charity is Oulton Broad Parish Council.

Organisational Structure

On 1 April 2018 the trusteeship of the charity transferred from Waveney District Council to Oulton Broad Parish Council.

The day-to-day operation of the charity is undertaken by the clerk of the charity and Oulton Broad Parish Council.

True and fair override

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following Accounting and Reporting by Charities by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

THE NICHOLAS EVERITT PARK

TRUSTEE'S REPORT CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner

Mark Proctor FCA DChA of Lovewell Blake LLP will be reappointed as independent examiner for the ensuing year.

This report has been approved and signed on behalf of the Trustee:



Cllr S Keller

Date: 27/01/2026

THE NICHOLAS EVERITT PARK
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE
FOR THE YEAR ENDED 31 MARCH 2025

I report to the charity trustee on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's Trustee 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 charity's accounts carried out under section 145 of the 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 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 charity 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

Mark Proctor FCA, DChA
Independent Examiner
LOVEWELL BLAKE LLP
Chartered Accountants

Bankside 300
Peachman Way
Broadland Business Park
Norwich
Norfolk
NR7 0LB

THE NICHOLAS EVERITT PARK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted	2025 Restricted	Total Funds	Unrestricted	2024 Restricted	Total Funds
	£	£	£	£	£	£
Income						
Grants – towards repairs and maintenance	162,310	-	162,310	129,000	-	129,000
Property lettings	53,118	-	53,118	50,655	-	50,655
Leisure activity – Bowls	2,096	-	2,096	2,084	-	2,084
Leisure activity – Other	10,563	-	10,563	6,293	-	6,293
Leisure activity – Power	1,848	-	1,848	2,130	-	2,130
Leisure activity – Tennis	-	-	-	400	-	400
Donations	<u>127</u>	<u>-</u>	<u>127</u>	<u>64</u>	<u>-</u>	<u>64</u>
Total Income	<u>230,062</u>	<u>-</u>	<u>230,062</u>	<u>190,626</u>	<u>-</u>	<u>190,626</u>
Expenditure on Charitable Activities						
Insurance	330	-	330	287	-	287
Independent examination	2,217	-	2,217	2,273	-	2,273
Chartered surveyors	259	-	259	-	-	-
Management fees	483	-	483	462	-	462
Subscriptions	805	-	805	-	-	-
Repairs and maintenance	142,455	-	142,455	115,614	-	115,614
Security	43,553	-	43,553	45,362	-	45,362
Utilities	31,755	-	31,755	24,398	-	24,398
Event expenses	1,633	-	1,633	798	-	798
Miscellaneous	<u>577</u>	<u>-</u>	<u>577</u>	<u>974</u>	<u>-</u>	<u>974</u>
Total Expenditure	<u>224,067</u>	<u>-</u>	<u>224,067</u>	<u>190,168</u>	<u>-</u>	<u>190,168</u>
Net movement in funds	5,995	-	5,995	458	-	458
Fund balance at 1 April 2024	<u>2,147,657</u>	<u>6,000</u>	<u>2,153,657</u>	<u>2,147,199</u>	<u>6,000</u>	<u>2,153,999</u>
Fund balance at 31 March 2025	<u>2,153,652</u>	<u>6,000</u>	<u>2,159,652</u>	<u>2,147,657</u>	<u>6,000</u>	<u>2,153,657</u>

THE NICHOLAS EVERITT PARK

BALANCE SHEET

AS AT 31 MARCH 2025

	2025 £	2024 £
Fixed assets		
Land and buildings	1,796,000	1,796,000
Fixtures, fittings and equipment	159,345	159,345
Community asset	<u>160,000</u>	<u>160,000</u>
Total fixed assets	<u>2,115,345</u>	<u>2,115,345</u>
Current assets		
Cash at bank	2,910	1,590
Debtors – VAT	<u>63,719</u>	<u>40,780</u>
Total current assets	<u>66,629</u>	<u>42,370</u>
Current liabilities		
Independent examination fees accrual	(2,295)	(2,273)
Creditors	<u>(20,028)</u>	<u>(1,785)</u>
Total current liabilities	<u>(22,322)</u>	<u>(4,058)</u>
NET ASSETS	<u>2,159,652</u>	<u>2,153,657</u>
Funds		
Unrestricted	2,153,652	2,147,657
Restricted	<u>6,000</u>	<u>6,000</u>
Total funds	<u>2,159,652</u>	<u>2,153,657</u>

These accounts were approved by the Trustee on: 27.01.2026.



CLr S Keller

THE NICHOLAS EVERITT PARK

NOTES TO THE ACCOUNTS

AS AT 31 MARCH 2025

1. Principal accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

(a) Statement of compliance and basis of preparation

The accounts have been prepared on a historical cost basis as modified for certain assets held at valuation in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

(b) Income

All income is 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 and legacies is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Property income is accounted for in the period to which it relates.

THE NICHOLAS EVERITT PARK

NOTES TO THE ACCOUNTS

AS AT 31 MARCH 2025

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(e) Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

(f) Going concern

The financial statements have been prepared on a going concern basis, as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(g) Fixed assets

During the years ended 31 March 2021 and 31 March 2022 the Trustees took the opportunity to review the assets of the charity and the value of such assets. The Trustees had previously valued the land and building assets, including those which were transferred from East Suffolk Council in 2017, on a current value per square metre / foot but during the year ended 31 March 2022 a valuation was completed by O A Chapman & Son Limited.

Included within fixtures, fittings and equipment are assets of £112,321 which were paid for by Oulton Broad Parish Council; funded by grants received by Oulton Broad Parish Council or through insurance claims.

2. Staff costs and emoluments

The charity had no employees during the year (2024: Nil) therefore, no employees received emoluments of more than £60,000 during the year (2024: Nil).

THE NICHOLAS EVERITT PARK

NOTES TO THE ACCOUNTS

AS AT 31 MARCH 2025

3. Trustees' remuneration and reimbursed expenditure

No Trustees received any remuneration or expenses from the charity during the year (2024: Nil).

4. Related party transactions

Some of the Councillors of the Oulton Broad Parish Council are tenants of the properties owned by the Charity with rental charges being on a commercial basis.

During the year a total of £162,310 (2024: £129,000) was received from Oulton Broad Parish Council in grants.

5. Analysis of charitable funds

31 March 2025

	Funds brought forward £	Income £	Expenditure £	Transfers and Revaluation £	Funds carried forward £
Unrestricted	<u>2,147,657</u>	<u>230,062</u>	<u>(224,067)</u>	-	<u>2,153,652</u>
Restricted					
Safety Fence	2,000	-	-	-	2,000
Viewing platform	<u>4,000</u>	-	-	-	<u>4,000</u>
	<u>6,000</u>	-	-	-	<u>6,000</u>
Total	<u>2,153,657</u>	<u>230,062</u>	<u>(224,067)</u>	-	<u>2,159,652</u>

31 March 2024

	Funds brought forward £	Income £	Expenditure £	Transfers and Revaluation £	Funds carried forward £
Unrestricted	<u>2,147,199</u>	<u>190,626</u>	<u>(190,168)</u>	-	<u>2,147,657</u>
Restricted					
Safety Fence	2,000	-	-	-	2,000
Viewing platform	<u>4,000</u>	-	-	-	<u>4,000</u>
	<u>6,000</u>	-	-	-	<u>6,000</u>
Total	<u>2,153,199</u>	<u>190,626</u>	<u>(190,168)</u>	-	<u>2,153,657</u>

THE NICHOLAS EVERITT PARK

NOTES TO THE ACCOUNTS

AS AT 31 MARCH 2025

6. Analysis of net assets between funds

31 March 2025	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	2,115,345	-	2,115,345
Current assets	60,629	6,000	66,629
Creditors less than 1 year	<u>(22,322)</u>	<u>-</u>	<u>(22,322)</u>
Net assets	<u>2,153,652</u>	<u>6,000</u>	<u>2,159,652</u>
31 March 2024	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,115,345	-	2,115,345
Current assets	36,370	6,000	42,370
Creditors less than 1 year	<u>(4,058)</u>	<u>-</u>	<u>(4,058)</u>
Net assets	<u>2,147,657</u>	<u>6,000</u>	<u>2,153,657</u>

Dear Sirs

Financial statements for the year ended 31 March 2025

The following representations are made on the basis of enquiries with those individuals, with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 March 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011, being that gross income for the year does not exceed £1m or £250,000 if gross assets exceed £3.26m, from the requirement to have its financial statements for the financial year ended 31 March 2025 audited.

We confirm we have declared all income, including legacies, of which we are aware at the year end, whether received during the year or following the year end.

We have fulfilled our responsibilities as trustees, as set out in the terms of our engagement letter dated 9 January 2024 under the Charities Act 2011, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustees meetings and correspondence with The Charity Commission.

The financial statements are free of material misstatements, including omissions.



Dear Sirs

Financial statements for the year ended 31 March 2025

The following representations are made on the basis of enquiries with those individuals, with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 March 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

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We confirm we have declared all income, including legacies, of which we are aware at the year end, whether received during the year or following the year end.

We have fulfilled our responsibilities as trustees, as set out in the terms of our engagement letter dated 9 January 2024 under the Charities Act 2011, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustees meetings and correspondence with The Charity Commission.

The financial statements are free of material misstatements, including omissions.

Nicholas Everitt Park Trust, Charity Registered 304788
Broad House Nicholas Everitt Park Oulton Broad Lowestoft Suffolk, NR33 9JR
01502 580942 clerk@ob-pc.gov.uk

Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the entity involving those individuals, who have a significant role in internal control or others that have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by analysts, regulators or others.

Assets and liabilities

The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Asset Valuations

We consider that the carrying value of assets held at valuation as per valuation completed in 2022 appropriately reflects the fair value at the year end.

Boating Lake	£25,000	Leisure Centre	£225,000
Pavilion	£125,000	Tennis Court	£90,000
Marina (Yacht Station)	£175,000	Harbour Master	£75,000
1-7 The Boulevard	£120,000	Museum	£300,000
Clerks office	£50,000	Park Café	£150,000
Band Stand	£10,000	Play area	£150,000
Bowls Green	£70,000	The Boulevard	£60,000
Car parks	£100,000	Toilets	£10,000
Boulevard toilets	£10,000	Pump house	£1,000
121 Bridge Road	£200,000	Friend of park building	£5,000
The Forge	£5,000		

Total = £1,956,000

Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.



Bank accounts

We have disclosed to you all bank accounts operated by the charity.

Loans and arrangements

The charity has not granted any advances or credits to or made guarantees on behalf of trustees other than those disclosed in the financial statements.

Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Serious incidents

We confirm that no serious incident reports have been submitted to the Charity Commission, nor any events considered for submission, during the year or in the period to the date of signing of the balance sheet.

Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

We believe that the charity's financial statements should be prepared on a going concern basis, on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.



REG. CHARITY 304788

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of trustee of The Nicholas Everitt Park

Date: 27 January 2026

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