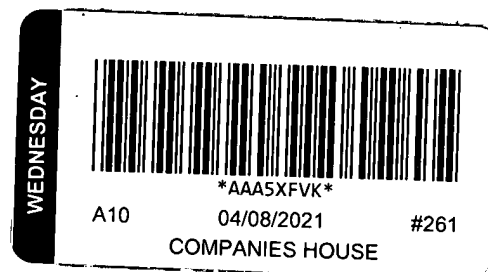


C.H.

COMPANY REGISTRATION NUMBER: 04476202

CHARITY REGISTRATION NUMBER: 1097692

**Friends of Roundhay Park**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 March 2021**



# **Friends of Roundhay Park**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2021**

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# **Friends of Roundhay Park**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2021**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

## **Reference and administrative details**

**Registered charity name** Friends of Roundhay Park

**Charity registration number** 1097692

**Company registration number** 04476202

**Principal office and registered office** 2nd Floor  
33 Park Place  
Leeds  
LS1 2RY

## **The trustees**

C R Critchley  
C Haughton  
C Ward  
J P Ferguson

**Company secretary** C Haughton

**Independent examiner** Lisa Calvert  
2nd Floor  
33 Park Place  
Leeds  
LS1 2RY

# **Friends of Roundhay Park**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

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#### **Structure, governance and management**

##### **Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 3 July 2002 and registered as a charity on 27 May 2003. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

##### **Recruitment and appointment of directors and Trustees**

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles of Association are known as Trustees. Under the requirements of the Memorandum of Association one third of the trustees are required to retire at each annual general meeting by rotation. They may be re-elected by the remaining trustees.

The trustees may appoint a person who is willing to be a trustee whether to fill a vacancy or as an additional trustee.

##### **Honorary President**

Dr Majorie Ziff MBE is the Honorary President.

##### **Objectives and activities**

The Company has set two main objectives for the charity, these are:-

(1) To promote the preservation, restoration, maintenance and improvement of Roundhay Park Leeds for the benefit of the public.

(2) To promote the benefit of Leeds and the surrounding areas by associating the local authorities and inhabitants in a common effort to provide facilities in the interest of social welfare for recreation and leisure time occupation with the objects of improving the conditions of life for the inhabitants.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### **Achievements and performance**

Our activities have been curtailed by Covid-19 and Government restrictions. The use and further development of adventure trails stalled, but the improvement of the upper playground has completed, whilst the creation of a sensory garden as part of Friends' Garden has started. Litter picking and general maintenance has continued, observing "distancing".

# Friends of Roundhay Park

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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#### Financial review

During the year the charity has made surplus/(deficit) on its general activities of £4,936 (2020: (£9,666)) and a surplus/ (deficit) on its restricted fund of (£2,500) (2020: £2,500). The unrestricted and restricted funds now stand at £25,388 and £nil respectively (2020: £30,582 and £2,500) respectively.

#### Reserves Policy

The trustees have examined the charity's requirements for reserves in light of the main risks of the organisation. It has established a policy whereby the unrestricted funds of the charity should be a minimum of 6 months based on the budgeted expenditure for the following year.

#### Investment Powers And Restrictions

The directors/trustees are only permitted to use the charity's assets solely towards the promotion of the objectives of the charity.

#### Plans for future periods

Whilst Covid19 has restricted activities, annual subscriptions have continued to be received and the charity is well positioned to expand activities when circumstances permit.

The trustees' annual report and the strategic report were approved on 25/7/2021 and signed on behalf of the board of trustees by:



C Haughton  
Charity Secretary

# **Friends of Roundhay Park**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Friends of Roundhay Park**

**Year ended 31 March 2021**

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I report to the trustees on my examination of the financial statements of Friends of Roundhay Park (the charity) for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

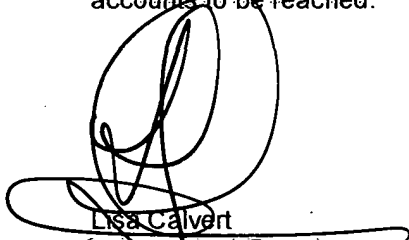
The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention: (1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Lisa Calvert  
Independent Examiner

2nd Floor  
33 Park Place  
Leeds  
LS1 2RY

3rd August 2021

# Friends of Roundhay Park

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	12,528	35,161	47,689	33,082
Other trading activities	6	142	=	142	4,758
<b>Total income</b>		<u>12,670</u>	<u>35,161</u>	<u>47,831</u>	<u>37,840</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	7,515	37,880	45,395	47,506
<b>Total expenditure</b>		<u>7,515</u>	<u>37,880</u>	<u>45,395</u>	<u>47,506</u>
<b>Net income/(expenditure)</b>		<u>5,155</u>	<u>(2,719)</u>	<u>2,436</u>	<u>(9,666)</u>
Transfers between funds		(219)	219	—	—
<b>Net movement in funds</b>		<u>4,936</u>	<u>(2,500)</u>	<u>2,436</u>	<u>(9,666)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		20,452	2,500	22,952	32,618
<b>Total funds carried forward</b>		<u>25,388</u>	<u>—</u>	<u>25,388</u>	<u>22,952</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 7 to 12 form part of these financial statements.

# Friends of Roundhay Park

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
<b>Current assets</b>				
Debtors	11	1,488		2,574
Cash at bank and in hand		26,150		25,489
		27,638		28,063
<b>Creditors: amounts falling due within one year</b>	12	2,250		5,111
<b>Net current assets</b>			25,388	22,952
<b>Total assets less current liabilities</b>			25,388	22,952
<b>Net assets</b>			25,388	22,952
<b>Funds of the charity</b>				
Restricted funds			—	2,500
Unrestricted funds			25,388	20,452
<b>Total charity funds</b>	13		25,388	22,952

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 25/7/2021 and are signed on behalf of the board by:

  
C Haughton  
Trustee

The notes on pages 7 to 12 form part of these financial statements.



# **Friends of Roundhay Park**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2021**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2nd Floor, 33 Park Place, Leeds, LS1 2RY.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. 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.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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.

# **Friends of Roundhay Park**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2021**

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#### **3. Accounting policies** *(continued)*

##### **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.
- 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.

#### **4. Limited by guarantee**

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

# Friends of Roundhay Park

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Members subscriptions	8,590	—	<b>8,590</b>
Gift Aid Tax recovery	1,488	—	<b>1,488</b>
Duck food	2,275	—	<b>2,275</b>
General donations	175	—	<b>175</b>
<b>Grants</b>			
Grants receivable	—	35,161	<b>35,161</b>
	<u>12,528</u>	<u>35,161</u>	<u><b>47,689</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Members subscriptions	8,723	—	<b>8,723</b>
Gift Aid Tax recovery	1,527	—	<b>1,527</b>
Duck food	8,590	—	<b>8,590</b>
General donations	10,332	—	<b>10,332</b>
<b>Grants</b>			
Grants receivable	1,410	2,500	<b>3,910</b>
	<u>30,582</u>	<u>2,500</u>	<u><b>33,082</b></u>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Sale of books, prints and cards	142	<b>142</b>	416	<b>416</b>
Calendar sales and sponsorship	—	—	4,342	<b>4,342</b>
	<u>142</u>	<u><b>142</b></u>	<u>4,758</u>	<u><b>4,758</b></u>

# Friends of Roundhay Park

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs in furtherance of charitable objects	5,307	37,880	43,187
Costs of generating funds	887	—	887
Support costs	1,321	—	1,321
	<u>7,515</u>	<u>37,880</u>	<u>45,395</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs in furtherance of charitable objects	34,593	—	34,593
Costs of generating funds	11,592	—	11,592
Support costs	1,321	—	1,321
	<u>47,506</u>	<u>—</u>	<u>47,506</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Costs in furtherance of charitable objects	43,187	—	43,187	34,593
Costs of generating funds	887	—	887	11,592
Governance costs	—	1,321	1,321	1,321
	<u>44,074</u>	<u>1,321</u>	<u>45,395</u>	<u>47,506</u>

#### 9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,320</u>	<u>1,369</u>

#### 10. Trustee remuneration and expenses

During the year the trustees received £nil (2020: £nil) in remuneration and reimbursement of expenses.

# Friends of Roundhay Park

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 11. Debtors

	2021	2020
	£	£
Prepayments and accrued income	–	1,115
Other debtors	1,488	1,459
	<u>1,488</u>	<u>2,574</u>

#### 12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,400	4,261
Other creditors	850	850
	<u>2,250</u>	<u>5,111</u>

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	13,648	12,670	(7,515)	–	18,803
Playground reserve	6,804	–	–	(219)	6,585
	<u>20,452</u>	<u>12,670</u>	<u>(7,515)</u>	<u>(219)</u>	<u>25,388</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	31,868	22,130	(40,350)	–	13,648
Playground reserve	750	13,210	(7,156)	–	6,804
	<u>32,618</u>	<u>35,340</u>	<u>(47,506)</u>	<u>–</u>	<u>20,452</u>

During the years 2020 and 2021 work on refurbishing the playground at the upper park commenced and was materially finished in the spring of 2021. This project was completed within budget.

# Friends of Roundhay Park

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 13. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Childrens garden	2,500	–	(2,500)	–	–
Playground refurbishment	–	35,161	(35,380)	219	–
	<u>2,500</u>	<u>35,161</u>	<u>(37,880)</u>	<u>219</u>	<u>–</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Childrens garden	–	2,500	–	–	2,500
Playground refurbishment	–	–	–	–	–
	<u>–</u>	<u>2,500</u>	<u>–</u>	<u>–</u>	<u>2,500</u>

During the year grants of £35,161 were received to refurbish the playground at the upper park this was completed in the spring of 2021.

During the year of 2020 £2,500 was received from Betty's Trees to create a Children's Garden this was completed in 2021.

#### 14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	<u>25,388</u>	<u>–</u>	<u>25,388</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	<u>20,452</u>	<u>2,500</u>	<u>22,952</u>