

Friends of Roundhay Park
PO BOX 129
Leeds
LS8 1WY

Ford Campbell Freedman Ltd
2nd Floor
33 Park Place
Leeds
LS1 2RY

July 2022

Dear Sirs,

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of the officials of the charity, the following representations which are given to you in connection with the preparation and examination of the accounts of the above for the year ended 31 March 2022.

Assets

All assets included in the balance sheet were at that date in existence and owned by the charity, free from any lien, encumbrance or charge.

Liabilities

All liabilities have been recorded in the accounting records.

Results

Except as disclosed in the accounts, the results for the year were not materially affected by transactions of a sort not usually undertaken by the charity, circumstances of an exceptional or non-recurring nature, or charges or credits relating to prior years.

Events since the balance sheet date

No events have occurred since the balance sheet date in respect of the matters referred to in this letter, or which would require adjustment to or disclosure in the accounts, or which should be disclosed through some other medium.

General

We confirm that:-

- a) All accounting records and supporting documents, information and explanations necessary for the understanding of the nature of the transactions entered into, the assets owned, and the liabilities and commitments incurred by the charity, have been made available to you.
- b) Such accounting records properly reflect the true nature of all material transactions and properly distinguish between revenue and capital items.
- c) We acknowledge, as trustees, our responsibility for the financial statements, which you have presented for the charity.

d) There are no activities of the charity which are restricted in terms of the funding related thereto.

.

Yours faithfully

Carol Haughton

[Carol Haughton \(Jul 27, 2022 09:44 GMT+1\)](#)

Signed on behalf of the Trustees by

Carol Haughton

Date Jul 27, 2022

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 2022

Friends of Roundhay Park
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

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Friends of Roundhay Park

Company Limited by Guarantee

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

Year ended 31 March 2022

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 2022.

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

Accountants Ford Campbell Freedman Limited

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 2022

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 during 2021 but continued in 2022. 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 2022

Financial review

During the year the charity has made surplus/(deficit) on its general activities of £5,880 (2021: £4,936) and a surplus/(deficit) on its restricted fund of £nil (2021: (£2,500)). The unrestricted and restricted funds now stand at £31,268 and £nil respectively (2021: £25,388 and £nil).

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

Covid curtailed activities throughout the year, but litter picking and garden maintenance continued. With the removal of restrictions, we are busy preparing to celebrate 150 years of Roundhay Park as a public facility for Leeds residents.

The trustees' annual report and the strategic report were approved on **Jul 27, 2022** and signed on behalf of the board of trustees by:



Carol Haughton (Jul 27, 2022 09:44 GMT+1)

C Haughton
Charity Secretary

Friends of Roundhay Park

Company Limited by Guarantee

Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Friends of Roundhay Park

Year ended 31 March 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Friends of Roundhay Park for the year ended 31 March 2022, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation.



FORD CAMPBELL FREEDMAN LIMITED

2nd Floor
33 Park Place
Leeds
LS1 2RY

Jul 27, 2022

Friends of Roundhay Park

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	5	23,506	23,506	47,689
Other trading activities	6	50	50	142
Total income		<u>23,556</u>	<u>23,556</u>	<u>47,831</u>
Expenditure				
Expenditure on charitable activities	7,8	17,676	17,676	45,395
Total expenditure		<u>17,676</u>	<u>17,676</u>	<u>45,395</u>
Net income and net movement in funds		<u>5,880</u>	<u>5,880</u>	<u>2,436</u>
Reconciliation of funds				
Total funds brought forward		25,388	25,388	22,952
Total funds carried forward		<u>31,268</u>	<u>31,268</u>	<u>25,388</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 13 form part of these financial statements.

Friends of Roundhay Park
Company Limited by Guarantee
Statement of Financial Position
31 March 2022

	Note	2022 £	£	2021 £
Current assets				
Stocks	11	5,745		—
Debtors	12	1,394		1,488
Cash at bank and in hand		27,452		26,150
		<u>34,591</u>		<u>27,638</u>
Creditors: amounts falling due within one year	13	<u>3,323</u>		<u>2,250</u>
Net current assets			<u>31,268</u>	<u>25,388</u>
Total assets less current liabilities			<u>31,268</u>	<u>25,388</u>
Net assets			<u>31,268</u>	<u>25,388</u>
Funds of the charity				
Unrestricted funds			<u>31,268</u>	<u>25,388</u>
Total charity funds	15		<u>31,268</u>	<u>25,388</u>

For the year ending 31 March 2022 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 Jul 27, 2022
, and are signed on behalf of the board by:

Carol Haughton
 Carol Haughton (Jul 27, 2022 09:44 GMT+1)
 C Haughton
 Trustee

The notes on pages 7 to 13 form part of these financial statements.

Friends of Roundhay Park

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

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 2022

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Friends of Roundhay Park

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Members subscriptions	4,986	—	4,986
Gift Aid Tax recovery	1,279	—	1,279
Duck food	11,474	—	11,474
General donations	5,767	—	5,767
Grants			
Grants receivable	—	—	—
	<u>23,506</u>	<u>—</u>	<u>23,506</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Members subscriptions	8,590	—	8,590
Gift Aid Tax recovery	1,488	—	1,488
Duck food	2,275	—	2,275
General donations	175	—	175
Grants			
Grants receivable	—	35,161	35,161
	<u>12,528</u>	<u>35,161</u>	<u>47,689</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of books, prints and cards	<u>50</u>	<u>50</u>	<u>142</u>	<u>142</u>

Friends of Roundhay Park

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs in furtherance of charitable objects	14,112	—	14,112
Costs of generating funds	2,009	—	2,009
Support costs	1,555	—	1,555
	<u>17,676</u>	<u>—</u>	<u>17,676</u>

	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>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Costs in furtherance of charitable objects	14,112	—	14,112	43,187
Costs of generating funds	2,009	—	2,009	887
Governance costs	—	1,555	1,555	1,321
	<u>16,121</u>	<u>1,555</u>	<u>17,676</u>	<u>45,395</u>

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>—</u>	<u>1,320</u>

The charity's financial statements have fallen outside the scope of the requirement for an Independent Examination this year.

10. Trustee remuneration and expenses

During the year the trustees received £nil (2021: £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 2022

11. Total stocks

	2022	2021
	£	£
Total stocks	<u>5,745</u>	<u>—</u>

12. Debtors

	2022	2021
	£	£
Prepayments and accrued income	115	—
Other debtors	<u>1,279</u>	<u>1,488</u>
	<u>1,394</u>	<u>1,488</u>

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	2,473	1,400
Other creditors	850	850
	<u>3,323</u>	<u>2,250</u>

14. Deferred income

	2022	2021
	£	£
Amount deferred in year	<u>1,073</u>	<u>—</u>

Friends of Roundhay Park

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	18,803	23,556	(17,676)	6,585	31,268
Playground reserve	6,585	—	—	(6,585)	—
	<u>25,388</u>	<u>23,556</u>	<u>(17,676)</u>	<u>—</u>	<u>31,268</u>

	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>

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 which resulted in the balance of the playground designated fund being transferred back to general reserves.

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Childrens garden	—	—	—	—	—
Playground refurbishment	—	—	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

	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>

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

Friends of Roundhay Park

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	<u>31,268</u>	<u>31,268</u>

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

Friends of Roundhay Park
Company Limited by Guarantee
Management Information
Year ended 31 March 2022

The following pages do not form part of the financial statements.

Friends of Roundhay Park

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Members subscriptions	4,986	8,590
Gift Aid Tax recovery	1,279	1,488
Duck food	11,474	2,275
General donations	5,767	175
Grants receivable	—	35,161
	<u>23,506</u>	<u>47,689</u>
 Other trading activities		
Sale of books, prints and cards	50	142
	<u>50</u>	<u>142</u>
 Total income	<u><u>23,556</u></u>	<u><u>47,831</u></u>
 Expenditure		
Expenditure on charitable activities		
Insurance	137	—
Legal and professional fees	1,320	1,321
Other interest payable and similar charges	98	—
Playground refurbishment	—	37,880
Expenditure on charitable activities	12,685	4,378
Duck food	2,009	814
FORP newsletter	1,427	1,002
	<u>17,676</u>	<u>45,395</u>
 Total expenditure	<u><u>17,676</u></u>	<u><u>45,395</u></u>
 Net income	<u><u>5,880</u></u>	<u><u>2,436</u></u>

Friends of Roundhay Park

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Costs in furtherance of charitable objects		
<i>Activities undertaken directly</i>		
Playground refurbishment	–	37,880
Ongoing projects equipment and supplies	12,685	4,305
FORP newsletters	1,427	1,002
	14,112	43,187
Costs of generating funds		
<i>Activities undertaken directly</i>		
Costs of calendar	–	73
Costs of ducks food	2,009	814
	2,009	887
Governance costs		
Insurance	137	–
Accountancy fees	1,320	1,321
Transaction fees	98	–
	1,555	1,321
Expenditure on charitable activities	17,676	45,395

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 2022

Friends of Roundhay Park
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

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Friends of Roundhay Park

Company Limited by Guarantee

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

Year ended 31 March 2022

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 2022.

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

Accountants Ford Campbell Freedman Limited

2nd Floor
33 Park Place
Leeds
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Friends of Roundhay Park

Company Limited by Guarantee

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

Year ended 31 March 2022

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Honorary President

Dr Majorie Ziff MBE is the Honorary President.

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Friends of Roundhay Park

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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

Covid curtailed activities throughout the year, but litter picking and garden maintenance continued. With the removal of restrictions, we are busy preparing to celebrate 150 years of Roundhay Park as a public facility for Leeds residents.

Jul 27, 2022

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



Carol Haughton (Jul 27, 2022 09:44 GMT+1)

C Haughton
Charity Secretary

Friends of Roundhay Park

Company Limited by Guarantee

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As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

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FORD CAMPBELL FREEDMAN LIMITED

2nd Floor
33 Park Place
Leeds
LS1 2RY

Jul 27, 2022

Friends of Roundhay Park

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022		2021
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Total funds carried forward		<u>31,268</u>	<u>31,268</u>	<u>25,388</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 13 form part of these financial statements.

Friends of Roundhay Park
Company Limited by Guarantee
Statement of Financial Position
31 March 2022

	Note	2022 £	£	2021 £
Current assets				
Stocks	11	5,745		—
Debtors	12	1,394		1,488
Cash at bank and in hand		27,452		26,150
		<u>34,591</u>		<u>27,638</u>
Creditors: amounts falling due within one year	13	<u>3,323</u>		<u>2,250</u>
Net current assets			<u>31,268</u>	<u>25,388</u>
Total assets less current liabilities			<u>31,268</u>	<u>25,388</u>
Net assets			<u>31,268</u>	<u>25,388</u>
Funds of the charity				
Unrestricted funds			<u>31,268</u>	<u>25,388</u>
Total charity funds	15		<u>31,268</u>	<u>25,388</u>

For the year ending 31 March 2022 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 Jul 27, 2022, and are signed on behalf of the board by:

Carol Haughton

Carol Haughton (Jul 27, 2022 09:44 GMT+1)

C Haughton
Trustee

The notes on pages 7 to 13 form part of these financial statements.

Friends of Roundhay Park

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

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 2022

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Friends of Roundhay Park

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Members subscriptions	4,986	—	4,986
Gift Aid Tax recovery	1,279	—	1,279
Duck food	11,474	—	11,474
General donations	5,767	—	5,767
Grants			
Grants receivable	—	—	—
	<u>23,506</u>	<u>—</u>	<u>23,506</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Members subscriptions	8,590	—	8,590
Gift Aid Tax recovery	1,488	—	1,488
Duck food	2,275	—	2,275
General donations	175	—	175
Grants			
Grants receivable	—	35,161	35,161
	<u>12,528</u>	<u>35,161</u>	<u>47,689</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of books, prints and cards	<u>50</u>	<u>50</u>	<u>142</u>	<u>142</u>

Friends of Roundhay Park

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs in furtherance of charitable objects	14,112	–	14,112
Costs of generating funds	2,009	–	2,009
Support costs	1,555	–	1,555
	<u>17,676</u>	<u>–</u>	<u>17,676</u>

	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>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Costs in furtherance of charitable objects	14,112	–	14,112	43,187
Costs of generating funds	2,009	–	2,009	887
Governance costs	–	1,555	1,555	1,321
	<u>16,121</u>	<u>1,555</u>	<u>17,676</u>	<u>45,395</u>

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>–</u>	<u>1,320</u>

The charity's financial statements have fallen outside the scope of the requirement for an Independent Examination this year.

10. Trustee remuneration and expenses

During the year the trustees received £nil (2021: £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 2022

11. Total stocks

	2022	2021
	£	£
Total stocks	<u>5,745</u>	<u>–</u>

12. Debtors

	2022	2021
	£	£
Prepayments and accrued income	115	–
Other debtors	<u>1,279</u>	<u>1,488</u>
	<u>1,394</u>	<u>1,488</u>

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	2,473	1,400
Other creditors	850	850
	<u>3,323</u>	<u>2,250</u>

14. Deferred income

	2022	2021
	£	£
Amount deferred in year	<u>1,073</u>	<u>–</u>

Friends of Roundhay Park

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	18,803	23,556	(17,676)	6,585	31,268
Playground reserve	6,585	—	—	(6,585)	—
	<u>25,388</u>	<u>23,556</u>	<u>(17,676)</u>	<u>—</u>	<u>31,268</u>

	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>

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 which resulted in the balance of the playground designated fund being transferred back to general reserves.

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Childrens garden	—	—	—	—	—
Playground refurbishment	—	—	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

	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>

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

Friends of Roundhay Park

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	<u>31,268</u>	<u>31,268</u>

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

220726 - FORP 2022 Merged Accounts

Final Audit Report

2022-07-27

Created:	2022-07-26
By:	Bev Scarisbrick (admin@fcf-fordcampbell.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAaHRnvsGIFbXh_WgNFz0LWHEZyvHOu_II

"220726 - FORP 2022 Merged Accounts" History

 Document created by Bev Scarisbrick (admin@fcf-fordcampbell.co.uk)

2022-07-26 - 9:48:15 AM GMT

 Document emailed to secretary@forp.org for signature

2022-07-26 - 9:52:49 AM GMT

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 Signer secretary@forp.org entered name at signing as Carol Haughton

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Signature Date: 2022-07-27 - 8:44:03 AM GMT - Time Source: server

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 Signer lcalvert@fcf-fordcampbell.co.uk entered name at signing as Lisa Calvert

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 Document e-signed by Lisa Calvert (lcalvert@fcf-fordcampbell.co.uk)

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