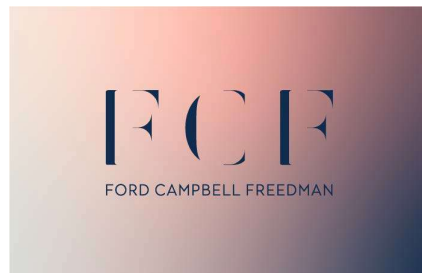


COMPANY REGISTRATION NUMBER: 04476202

CHARITY REGISTRATION NUMBER: 1097692

**Friends of Roundhay Park**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 March 2023**



**Friends of Roundhay Park**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2023**

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| Independent examiner's report to the trustees                                | <b>4</b>    |
| Statement of financial activities (including income and expenditure account) | <b>5</b>    |
| Statement of financial position                                              | <b>6</b>    |
| Notes to the financial statements                                            | <b>7</b>    |

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# Friends of Roundhay Park

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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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 2023.

#### 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

(Died 9 December 2022)

**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 2023**

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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 Marjorie Ziff MBE passed away in April 2023. The Friends of Roundhay Park give thanks for Dr Ziff's support of our charitable endeavours and extend our condolences to her family.

##### **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**

The biggest achievement last year was the 150th celebration, FoRP hosted a range of activities including walks, talks and a whole day of live music and entertainment for the local community. The charity installed two new tree sculptures and information board in Canal Gardens, replacing FoRP's Mary's Tree which had to be felled in the previous year. Forest Schools ran throughout the summer months (term time) and the charity also continued its litter picking and general maintenance work in the park. The charity achieved 'Local Favourite' in the Fields in Trust UK's Favourite Park competition and were recognised by Inner North Leeds Committee as 'Local Heroes'.

# Friends of Roundhay Park

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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##### Financial review

During the year the charity has made (deficit)/surplus on its general activities of (£5,790) (2022: £5,880) and a surplus/(deficit) on its restricted fund of £nil (2022: £nil). The unrestricted and restricted funds now stand at £25,478 and £nil respectively (2022: £31,268 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

Avian Flu curtailed the sale of duck food throughout the previous year but has now been re-started, with permission of Leeds Parks, providing a good income and a better environment for users of Waterloo Lake. The charity is working with Leeds 2023 Year of Culture to host two events in the park, which will increase the profile of FoRP. The ground around the new tree sculptures will be landscaped providing a pathway to allow the public to view the sculptures easily. Forest Schools (during summer term time), litter picking and garden maintenance will continue.

Jun 7, 2023

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

*Carol Haughton*

Carol Haughton (Jun 7, 2023 10:06 GMT+1)

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 2023**

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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 2023.

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

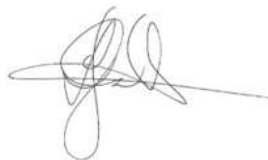
The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination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

**Jun 7, 2023**

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# Friends of Roundhay Park

## Company Limited by Guarantee

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

Year ended 31 March 2023

|                                                           |      | 2023                    |                       | 2022             |
|-----------------------------------------------------------|------|-------------------------|-----------------------|------------------|
|                                                           | Note | Unrestricted funds<br>£ | Total funds<br>£      | Total funds<br>£ |
| <b>Income and endowments</b>                              |      |                         |                       |                  |
| Donations and legacies                                    | 5    | 33,418                  | <b>33,418</b>         | 23,506           |
| Other trading activities                                  | 6    | 3,505                   | <b>3,505</b>          | 50               |
| <b>Total income</b>                                       |      | <u>36,923</u>           | <u><b>36,923</b></u>  | <u>23,556</u>    |
| <b>Expenditure</b>                                        |      |                         |                       |                  |
| Expenditure on charitable activities                      | 7,8  | 42,713                  | <b>42,713</b>         | 17,676           |
| <b>Total expenditure</b>                                  |      | <u>42,713</u>           | <u><b>42,713</b></u>  | <u>17,676</u>    |
| <b>Net (expenditure)/income and net movement in funds</b> |      | <u>(5,790)</u>          | <u><b>(5,790)</b></u> | <u>5,880</u>     |
| <b>Reconciliation of funds</b>                            |      |                         |                       |                  |
| Total funds brought forward                               |      | 31,268                  | <b>31,268</b>         | 25,388           |
| <b>Total funds carried forward</b>                        |      | <u>25,478</u>           | <u><b>25,478</b></u>  | <u>31,268</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 2023**

|                                                       | Note | 2023<br>£ | £      | 2022<br>£ |
|-------------------------------------------------------|------|-----------|--------|-----------|
| <b>Current assets</b>                                 |      |           |        |           |
| Stocks                                                | 12   | 3,192     |        | 5,745     |
| Debtors                                               | 13   | 1,640     |        | 1,394     |
| Cash at bank and in hand                              |      | 22,581    |        | 27,452    |
|                                                       |      | 27,413    |        | 34,591    |
| <b>Creditors: amounts falling due within one year</b> | 14   | 1,935     |        | 3,323     |
| <b>Net current assets</b>                             |      |           | 25,478 | 31,268    |
| <b>Total assets less current liabilities</b>          |      |           | 25,478 | 31,268    |
| <b>Net assets</b>                                     |      |           | 25,478 | 31,268    |
| <b>Funds of the charity</b>                           |      |           |        |           |
| Unrestricted funds                                    |      |           | 25,478 | 31,268    |
| <b>Total charity funds</b>                            | 16   |           | 25,478 | 31,268    |

For the year ending 31 March 2023 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

Jun 7, 2023

....., and are signed on behalf of the board by:

*Carol Haughton*

Carol Haughton (Jun 7, 2023 10:06 GMT+1)

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 2023

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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 2023

---

#### 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 2023

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#### 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<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|-----------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| <b>Donations</b>      |                            |                          |                            |                          |
| Members subscriptions | 8,033                      | <b>8,033</b>             | 4,986                      | 4,986                    |
| Gift Aid Tax recovery | 1,473                      | <b>1,473</b>             | 1,279                      | 1,279                    |
| Duck food             | 6,117                      | <b>6,117</b>             | 11,474                     | 11,474                   |
| General donations     | 7,295                      | <b>7,295</b>             | 5,767                      | 5,767                    |
| <b>Grants</b>         |                            |                          |                            |                          |
| Grants receivable     | 10,500                     | <b>10,500</b>            | —                          | —                        |
|                       | <u>33,418</u>              | <u><b>33,418</b></u>     | <u>23,506</u>              | <u>23,506</u>            |

#### 6. Other trading activities

|                                 | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|---------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Sale of books, prints and cards | <u>3,505</u>               | <u><b>3,505</b></u>      | <u>50</u>                  | <u>50</u>                |

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

|                                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|--------------------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Costs in furtherance of charitable objects | 31,396                     | <b>31,396</b>            | 14,112                     | 14,112                   |
| Costs of generating funds                  | 8,984                      | <b>8,984</b>             | 2,009                      | 2,009                    |
| Support costs                              | 2,333                      | <b>2,333</b>             | 1,555                      | 1,555                    |
|                                            | <u>42,713</u>              | <u><b>42,713</b></u>     | <u>17,676</u>              | <u>17,676</u>            |

# Friends of Roundhay Park

## Company Limited by Guarantee

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

Year ended 31 March 2023

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

|                                               | Activities<br>undertaken<br>directly<br>£ | Grant funding<br>of activities<br>£ | Support costs<br>£ | Total funds<br>2023<br>£ | Total fund<br>2022<br>£ |
|-----------------------------------------------|-------------------------------------------|-------------------------------------|--------------------|--------------------------|-------------------------|
| Costs in furtherance of<br>charitable objects | 29,546                                    | 1,850                               | —                  | 31,396                   | 14,112                  |
| Costs of generating<br>funds                  | 8,984                                     | —                                   | —                  | 8,984                    | 2,009                   |
| Governance costs                              | —                                         | —                                   | 2,333              | 2,333                    | 1,555                   |
|                                               | <u>38,530</u>                             | <u>1,850</u>                        | <u>2,333</u>       | <u>42,713</u>            | <u>17,676</u>           |

#### 9. Analysis of grants

|                               | 2023<br>£    | 2022<br>£ |
|-------------------------------|--------------|-----------|
| <b>Grants to institutions</b> |              |           |
| Roundhay Skatepark            | 1,000        | —         |
| Leeds Rowing Club             | 400          | —         |
| National Centre               | 100          | —         |
| Roundhay Runners              | 100          | —         |
| White Rose Canoe              | 250          | —         |
|                               | <u>1,850</u> | <u>—</u>  |
| Total grants                  | <u>1,850</u> | <u>—</u>  |

#### 10. Independent examination fees

|                                                                                                      | 2023<br>£  | 2022<br>£ |
|------------------------------------------------------------------------------------------------------|------------|-----------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | <u>600</u> | <u>—</u>  |

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

#### 11. Trustee remuneration and expenses

During the year the trustees received £nil (2022: £nil) in remuneration and reimbursement of expenses.

#### 12. Total stocks

|              | 2023<br>£    | 2022<br>£    |
|--------------|--------------|--------------|
| Total stocks | <u>3,192</u> | <u>5,745</u> |

# Friends of Roundhay Park

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

---

##### 13. Debtors

|                                | 2023         | 2022         |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Prepayments and accrued income | 168          | 115          |
| Other debtors                  | 1,472        | 1,279        |
|                                | <u>1,640</u> | <u>1,394</u> |

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

|                              | 2023         | 2022         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Accruals and deferred income | 1,860        | 2,473        |
| Other creditors              | 75           | 850          |
|                              | <u>1,935</u> | <u>3,323</u> |

##### 15. Deferred income

|                         | 2023 | 2022  |
|-------------------------|------|-------|
|                         | £    | £     |
| Amount deferred in year | —    | 1,073 |

##### 16. Analysis of charitable funds

###### Unrestricted funds

|                    | At<br>1 April 2022 | Income        | Expenditure     | Transfers | At<br>31 March 2023 |
|--------------------|--------------------|---------------|-----------------|-----------|---------------------|
|                    | £                  | £             | £               | £         | £                   |
| General funds      | 31,268             | 36,923        | (42,713)        | —         | 25,478              |
| Playground reserve | —                  | —             | —               | —         | —                   |
|                    | <u>31,268</u>      | <u>36,923</u> | <u>(42,713)</u> | <u>—</u>  | <u>25,478</u>       |

|                    | At<br>1 April 2021 | Income        | Expenditure     | Transfers | At<br>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>       |

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.

# Friends of Roundhay Park

## Company Limited by Guarantee

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

Year ended 31 March 2023

---

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

|                | Unrestricted<br>Funds | Total Funds<br>2023 |
|----------------|-----------------------|---------------------|
|                | £                     | £                   |
| Current assets | <u>25,478</u>         | <u>25,478</u>       |

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