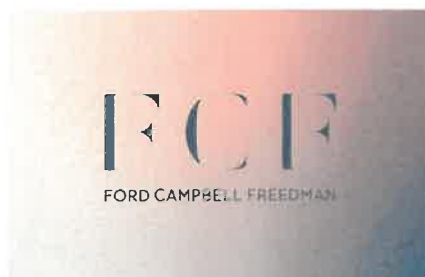


REGISTERED COMPANY NUMBER: 04476202 (England and Wales)
REGISTERED CHARITY NUMBER: 1097692

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Friends of Roundhay Park
(A Company Limited by Guarantee)



Friends of Roundhay Park

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6
Detailed Statement of Financial Activities	11

Friends of Roundhay Park

Report of the Trustees for the Year Ended 31 March 2025

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 2025.

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.

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

Another busy year for the Friends of Roundhay Park! The Friends were officially presented with their Kings Award for Voluntary Service in March. The event was hosted for us by Dine at The Mansion and attended by the Lord Lieutenant for West Yorkshire in addition to FoRP volunteers and supporters, past and present. Some of our volunteers represented FoRP at the Royal Garden Party later in the year.

We continued with our regular working parties including litter picking sessions and Little Friends Forest Schools. The Little Friends group organised their own litter session and helped decorate the FoRP Christmas tree for the local church Christmas Tree Festival. The Friends Garden, an area built and maintained entirely by us now has a new wildlife pond. Our Sensory Garden team gave a talk to the local WI and sold jam made from the produce of the garden. Other volunteers gave a talk to a local retirement home. Our general working party group helped Airienteers, a Leeds based Orienteering club, install way marker posts for a new Orienteering course in the park. We will continue to work with this group throughout 2025 helping with the organisation and promotion of their events in the park.

Some of our volunteers helped with the new Yorkshire Air Ambulance Garden which sits within the Specialist Garden area of the park; we were invited to the opening event attended by Leeds dignitaries and hosted by the Roundhay Fox. We will support the YAA with help in the garden when needed.

In August we engaged a local historian to take our members on a historical walk in the park and later in the year held a Geology Walk to promote the Geology Trail, developed by FoRP and the Leeds Geological Association. For the Heritage Open day event in September we joined a local community group, the Oakwood Film Academy, to show a film they made about our Friends Garden, along with other films of local interest.

Financial review

During the year the charity has made surplus/(deficit) on its general activities of £4,142 (2024: (£3,027)). The unrestricted funds now stand at £32,647 (2024: £28,505).

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.

Friends of Roundhay Park

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

FoRP will continue its activities in the park (working parties, litter picks, sensory garden, friends garden, duck food and forest schools). A formal agreement will be put in place with Leeds City Council covering what we do (called a Community Parks Agreement). We will refresh our First Aid training and training for use of tools over the early part of the new financial year.

FoRP are supporting two restoration projects within the park led by Leeds Civic Trust; the Roundhay Lodges at the Wetherby Road entrance and the old toilet block in Canal Gardens. FoRP are part of the team who will be consulted about the future plans for both.

We will continue to promote our activities via social media, our newsletters and our new website (which was launched in March with a fresh, modern feel and easy navigation).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04476202 (England and Wales)

Registered Charity number

1097692

Registered office

2nd Floor
33 Park Place
Leeds
West Yorkshire
LS1 2RY

Trustees

C R Critchley
S E Dawson
C Haughton
J Stonehouse
C Ward

Company Secretary

C Haughton

Independent Examiner

Lisa Calvert
Ford Campbell Freedman Limited
Chartered accountants
2nd Floor
33 Park Place
Leeds
LS1 2RY

The trustees' annual report and the strategic report were approved on Jun 4, 2025 and signed on the boards behalf by:



Carol Haughton (Jun 4, 2025 10:07 GMT+1)

C Haughton - Secretary

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

Independent examiner's report to the trustees of Friends of Roundhay Park ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Lisa Calvert

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

Date: Jun 4, 2025

Friends of Roundhay Park

Statement of Financial Activities for the Year Ended 31 March 2025

		Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	27,543	-	27,543	22,153
Other trading activities	4	1,812	-	1,812	1,482
Investment income	5	435	-	435	187
Total		29,790	-	29,790	23,822
EXPENDITURE ON					
Charitable activities	6				
Costs in furtherance of charitable objects		13,686	-	13,686	13,085
Costs of generating funds		8,566	-	8,566	6,149
Governance costs		3,396	-	3,396	1,561
Total		25,648	-	25,648	20,795
NET INCOME		4,142	-	4,142	3,027
RECONCILIATION OF FUNDS					
Total funds brought forward		28,505	-	28,505	25,478
TOTAL FUNDS CARRIED FORWARD		32,647	-	32,647	28,505

The notes form part of these financial statements

Friends of Roundhay Park

Statement of Financial Position

31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Total stocks	10	2,517	-	2,517	3,000
Debtors	11	2,756	-	2,756	1,551
Cash at bank		29,697	-	29,697	25,274
		<u>34,970</u>	<u>-</u>	<u>34,970</u>	<u>29,825</u>
CREDITORS					
Amounts falling due within one year	12	(2,323)	-	(2,323)	(1,320)
		<u>32,647</u>	<u>-</u>	<u>32,647</u>	<u>28,505</u>
NET CURRENT ASSETS					
		<u>32,647</u>	<u>-</u>	<u>32,647</u>	<u>28,505</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>32,647</u>	<u>-</u>	<u>32,647</u>	<u>28,505</u>
NET ASSETS					
		<u>32,647</u>	<u>-</u>	<u>32,647</u>	<u>28,505</u>
FUNDS					
Unrestricted funds:	13				
General fund				32,647	28,505
TOTAL FUNDS					
				<u>32,647</u>	<u>28,505</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on

Jun 4, 2025

..... and were signed on its behalf by:

Carol Haughton

Carol Haughton (Jun 4, 2025 10:07 GMT+1)

C Haughton - Trustee

The notes form part of these financial statements

Friends of Roundhay Park

Notes to the Financial Statements for the Year Ended 31 March 2025

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.

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 (FRS102) (Charities SORP (FRS 102)) and the Companies Act 2006.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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.

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, noncharitable trading activities, and the sale of donated goods.

Friends of Roundhay Park

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. ACCOUNTING POLICIES - continued

Resources expended

- 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.

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.

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations	1,558	-	1,558	874
Gift aid	3,875	-	3,875	2,812
Grants	500	-	500	-
Subscriptions	6,680	-	6,680	7,842
Duck food	12,930	-	12,930	10,625
Legacy	2,000	-	2,000	-
	<u>27,543</u>	<u>-</u>	<u>27,543</u>	<u>22,153</u>

Grants received, included in the above, are as follows:

	2025 £	2024 £
TK Maxx and Homesense Foundation Community Fund	<u>500</u>	<u>-</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Sale of books, prints and card	<u>1,812</u>	<u>-</u>	<u>1,812</u>	<u>1,482</u>

Friends of Roundhay Park

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Deposit account interest	<u>435</u>	<u>-</u>	<u>435</u>	<u>187</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Costs in furtherance of charitable objects	13,427	259	13,686
Costs of generating funds	8,566	-	8,566
Governance costs	-	3,396	3,396
	<u>21,993</u>	<u>3,655</u>	<u>25,648</u>

7. SUPPORT COSTS

	Governance costs £
Costs in furtherance of charitable objects	259
Governance costs	3,396
	<u>3,655</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Independent examination of financial statements	<u>2,141</u>	<u>-</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Friends of Roundhay Park

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

10. TOTAL STOCKS

	2025	2024
	£	£
Stocks	<u>2,517</u>	<u>3,000</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	2,092	1,335
Prepayments	<u>664</u>	<u>216</u>
	<u>2,756</u>	<u>1,551</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	182	-
Accruals and deferred income	<u>2,141</u>	<u>1,320</u>
	<u>2,323</u>	<u>1,320</u>

13. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	28,505	4,142	32,647
TOTAL FUNDS	<u>28,505</u>	<u>4,142</u>	<u>32,647</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	29,790	(25,648)	4,142
TOTAL FUNDS	<u>29,790</u>	<u>(25,648)</u>	<u>4,142</u>

Friends of Roundhay Park

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	25,478	3,040	(13)	28,505
Restricted funds				
Defibrillator repair fund	-	(13)	13	-
TOTAL FUNDS	<u>25,478</u>	<u>3,027</u>	<u>-</u>	<u>28,505</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,722	(20,682)	3,040
Restricted funds			
Defibrillator repair fund	100	(113)	(13)
TOTAL FUNDS	<u>23,822</u>	<u>(20,795)</u>	<u>3,027</u>

Defibrillator repair fund - is a fund set up specifically for the repairs to the defibrillator.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Friends of Roundhay Park

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,558	874
Gift aid	3,875	2,812
Grants	500	-
Subscriptions	6,680	7,842
Duck food	12,930	10,625
Legacy	2,000	-
	<u>27,543</u>	<u>22,153</u>
Other trading activities		
Sale of books, prints and card	1,812	1,482
Investment income		
Deposit account interest	435	187
Total incoming resources	<u>29,790</u>	<u>23,822</u>
EXPENDITURE		
Charitable activities		
Project costs	5,133	12,140
FORP newsletters costs	1,799	445
Duck food costs	8,621	6,649
Event costs	250	-
Garden project costs	3,160	-
Litter picking costs	134	-
Little Friends costs	1,649	-
Membership costs	498	-
Merchandise costs	749	-
	<u>21,993</u>	<u>19,234</u>
Support costs		
Governance costs		
Independent examination of financial statements	2,141	-
Insurance	256	181
IT software and consumables	1,258	-
Accountancy fees	-	1,380
	<u>3,655</u>	<u>1,561</u>
Total resources expended	<u>25,648</u>	<u>20,795</u>
Net income	<u>4,142</u>	<u>3,027</u>

This page does not form part of the statutory financial statements