

Friends of Beaumont Park Ltd

Charity number 1129268

A company limited by guarantee number 06834350

Annual Report and Financial Statements for the year ended 30 September 2021



West Yorkshire Community Accounting Service

Friends of Beaumont Park Ltd

Annual Report and Financial Statements for the year ended 30 September 2021

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Prepared by West Yorkshire Community Accounting Service

Friends of Beaumont Park Ltd

Trustees' report for the year ended 30 September 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Patricia Battye	Vice-chair	
Anthony Moyle		
Nevil Hall		Resigned 16 February 2021
Christopher Connally		
Robert Dalby		Deceased 28 July 2021
Timothy Wilkes	Treasurer	
Julie Dempster	Chair	
David Rudd		
John Stevenson		

Company secretary Timothy Wilkes

Charity number 1129268 Registered in England and Wales

Company number 06834350 Registered in England and Wales

Registered and principal address	Bankers
The Depot	Yorkshire Bank
Beaumont Park	40 New Street
Beaumont Park Road	Huddersfield
Huddersfield	HD1 2BT
HD4 7AY	

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 3 March 2009. It is governed by a memorandum and articles of association as amended on 27 March 2009 and new Articles were adopted by Special Resolution on 15 March 2017 and amended on 12 February 2018. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members by an ordinary resolution.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2021

Objectives and activities

The charity's objects

To promote the benefit of the residents without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; in particular, but not exclusively by the preservation, promotion, support, assistance and improvement of Beaumont Park.

To promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

The charity's main activities

As a 'Friends' group connected to a public park we work closely with Kirklees council to help maintain and improve the facilities for all users across all age groups that use the park. The 'Friends' have a visitor centre which is well used as a community venue hosting many local groups as well as serving as a café. The café is operated and run entirely by volunteers to help raise funds for FOBP.

We work closely with local schools and other charities to help develop and raise awareness of the park and its history. We also provide educational facilities for people to learn about environmental issues, health and well-being, leisure pursuits and 'play' for people across all age ranges.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular advancement of arts, culture, heritage or science and advancement of environmental protection and improvement.

Achievements and performance

Friends of Beaumont Park have had a quiet year with the Covid Pandemic affecting all operations from the use of the Visitor Centre by groups through to major organised events. Restrictions since September 2020 saw a return to the opening of the Visitor Centre on a generally weekly system on a take-away basis only. This has proved to be very popular. As soon as restrictions would allow, we opened for our first ticketed event for some time – an Afternoon Tea. We held our Yorkshire Gala Day on 1 August and this was our first major event for a long time. Our arrangements were further complicated by the requirement to be Covid friendly.

We continue to update our website and post on 3 social media platforms – Facebook, Twitter and Instagram.

FOBP have continued to maintain the Visitor Centre. There has been general ongoing maintenance including the provision of park entrance signs to all entrances including a QR code which allows people to access trail information etc. rather than take a paper leaflet. A trustee managed, after a long-protracted process, to convince the company who produced one of the pond pumps to replace it under guarantee and the cascade and fountain are now operational again. The Nature Story Trail sculptures have added to our maintenance schedule.

Beaumont Park won the 2021/2022 Green Flag Award yet again with the highest number of points in any Kirklees Park. We are grateful to John Mason, Kirklees gardener and his team who have worked without volunteer help due to the pandemic.

There have been a number of weddings in the Bandstand.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2021

Achievements and performance (continued)

The work on the Play project has gone from strength to strength. There are 3 areas of focused work:

We have further developed the Love Exploring App available on mobiles. Families are very much enjoying using the app.

The replacement Playground project, which is joint initiative between FOBP and Kirklees Council, started at the end of June for an intended 6 week project. There have been several delays, out of FOBP control, and we hope to open at least part of the project soon.

The opening of the Nature Story Trail was delayed because of the Pandemic. It was opened without ceremony in October and families continue to visit. We have worked on an associated book and hope to see the printed copy very soon.

Financial review

The net expenditure for the year was £65,256, including net expenditure of £37,111 on unrestricted funds and net expenditure of £28,145 on restricted funds, after transfers.

The Friends' income is mainly from events in the park and to some extent from hiring out the Visitor Centre. In the year under consideration and the previous year, this was curtailed by COVID-19 restrictions, which effectively closed down income streams for the last few months of the 2019-2020 financial year and the first few months of the 2020-2021 financial year. Even so, the accounts still show surpluses in both years before taking out expenditure on projects in the park. This year £74.7k was contributed to the play project.

We also still have about two years' worth of income in unrestricted and designated funds – this balance is mainly held in the current account with Yorkshire Bank.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £50,037.

Of this amount £16,524 relates to funds designated by the trustees (note 5) leaving £33,513.

The trustees aim to provide enough reserves to cover 3-6 months worth of normal annual expenditure from our activities, and this is reviewed annually once the accounts have been signed.

At present the reserves exceed this level and the trustees plan to utilise these reserves when the right projects can be found.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 18/03/2022

Timothy John Wilkes (Trustee)

Friends of Beaumont Park Ltd

Independent examiner's report to the trustees of Friends of Beaumont Park Ltd

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 September 2021, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the 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.

E J Beverley FCCA

05/04/2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Friends of Beaumont Park Ltd
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	810	-	810	25,450
Sales		336	-	336	236
Membership		20	-	20	40
Visitor centre hire		200	-	200	415
Refreshment income		24,495	-	24,495	20,938
Event income		2,718	-	2,718	2,410
Group income		2,765	-	2,765	4,326
Fundraising		33	-	33	770
Other income		8	-	8	-
Total income		31,385	-	31,385	54,585
Expenditure on:					
Refreshment sale costs		4,481	-	4,481	4,774
Insurance		1,827	-	1,827	1,860
Repairs and maintenance		328	-	328	328
Cleaning		-	-	-	1,210
Office costs		335	-	335	209
Telephone and internet		598	-	598	590
Printing		675	-	675	1,292
Advertising and PR		551	-	551	384
Equipment		278	-	278	404
Independent examination		630	-	630	630
Depreciation		4,889	-	4,889	5,245
Miscellaneous expenses		451	-	451	509
Events		931	-	931	607
Trailer expenses		38	-	38	-
Kirklees Council for the Play Project		50,000	24,700	74,700	-
Park works		3,364	-	3,364	19,988
Utilities		889	-	889	1,484
Educational including Forest School		-	-	-	858
Group expenses		1,250	-	1,250	1,470
Fundraising		-	-	-	420
Classroom project		-	-	-	95
Goods for resale		426	-	426	-
Total expenditure		71,941	24,700	96,641	42,357
Net income / (expenditure)		(40,556)	(24,700)	(65,256)	12,228
Transfers between funds		3,445	(3,445)	-	-
Net movement in funds		(37,111)	(28,145)	(65,256)	12,228
Fund balances brought forward		93,487	29,511	122,998	110,770
Fund balances carried forward	(3)	56,376	1,366	57,742	122,998

All incoming resources and resources expended derive from continuing activities.

Friends of Beaumont Park Ltd

Balance sheet

as at 30 September 2021

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Fixed assets				
Tangible assets	(4) 6,339	-	6,339	5,641
Total fixed assets	<u>6,339</u>	<u>-</u>	<u>6,339</u>	<u>5,641</u>
Current assets				
Prepayments	810	-	810	853
Stock	523	-	523	445
Cash at bank	49,519	1,366	50,885	116,759
Total current assets	<u>50,852</u>	<u>1,366</u>	<u>52,218</u>	<u>118,057</u>
Current liabilities:				
amounts falling due within one year				
Accruals	680	-	680	700
Deferred income	135	-	135	-
Total current liabilities	<u>815</u>	<u>-</u>	<u>815</u>	<u>700</u>
Net current assets	<u>50,037</u>	<u>1,366</u>	<u>51,403</u>	<u>117,357</u>
Net assets	<u>56,376</u>	<u>1,366</u>	<u>57,742</u>	<u>122,998</u>
Funds				
Unrestricted funds				
Unrestricted funds	39,852	-	39,852	76,963
Designated funds	(5) 16,524	-	16,524	16,524
Total unrestricted funds	<u>56,376</u>	<u>-</u>	<u>56,376</u>	<u>93,487</u>
Restricted funds	<u>-</u>	<u>1,366</u>	<u>1,366</u>	<u>29,511</u>
Total funds	<u>56,376</u>	<u>1,366</u>	<u>57,742</u>	<u>122,998</u>

For the year ending 30 September 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 18/03/2022

Timothy John Wilkes (Trustee)

Friends of Beaumont Park Ltd

Notes to the accounts

for the year ended 30 September 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

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

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Visitor centre equipment: over 5 years

Wedding Facilities: over 3 years

Park Equipment: over 10 years

Storage Container: over 5 years

Friends of Beaumont Park Ltd

Notes to the accounts continued

for the year ended 30 September 2021

1 Accounting policies (continued)

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants and donations

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Freemasons	-	-	-	24,700
Donations	810	-	810	750
	<u>810</u>	<u>-</u>	<u>810</u>	<u>25,450</u>

3 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Community Development Fdn	1,366	-	-	-	1,366
Kirklees Council Comm P'ship	3,445	-	-	(3,445)	-
Freemasons	24,700	-	24,700	-	-
	<u>29,511</u>	<u>-</u>	<u>24,700</u>	<u>(3,445)</u>	<u>1,366</u>

Fund name

Community Development Fdn
Kirklees Council Comm P'ship

Purpose of restriction

Towards a drinking fountain.
Towards a classroom building to provide additional meeting facilities.
This balance has been released to unrestricted as the project is completed.
Towards the play project to install equipment for the disabled.

Freemasons

4 Tangible assets

	Storage container & refreshment trailer	Park equipment	Wedding facilities	Visitor Centre equipment	Total
Cost			£	£	£
At 1 October 2020	22,132	1,384	2,490	7,828	33,834
Additions	-	5,586	-	-	5,586
At 30 September 2021	<u>22,132</u>	<u>6,970</u>	<u>2,490</u>	<u>7,828</u>	<u>39,420</u>
Depreciation					
At 1 October 2020	18,618	690	2,490	6,395	28,193
Charge for year	3,514	696	-	678	4,888
At 30 September 2021	<u>22,132</u>	<u>1,386</u>	<u>2,490</u>	<u>7,073</u>	<u>33,081</u>
Net book value					
At 30 September 2021	<u>-</u>	<u>5,584</u>	<u>-</u>	<u>755</u>	<u>6,339</u>
At 30 September 2020	<u>3,514</u>	<u>694</u>	<u>-</u>	<u>1,433</u>	<u>5,641</u>

Friends of Beaumont Park Ltd
Notes to the accounts continued
for the year ended 30 September 2021

5 Designated Funds	Balance b/f	Incoming	Outgoing	Transfer	Balance c/f
	£	£	£	£	£
Restoration fund	15,277	-	-	-	15,277
Archive fund	97	-	-	-	97
Cascade fund	1,150	-	-	-	1,150
	<u>16,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,524</u>

Fund name	Purpose of restriction
Restoration fund	Towards restoration of the park facilities.
Archive fund	Towards building an archive of the history of Beaumont Park.
Cascade fund	Towards restoration of the 'Cascade' area of the park.

6 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Friends of Beaumont Park Ltd

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	810	750	-	24,700	810	25,450
Sales	336	236	-	-	336	236
Membership	20	40	-	-	20	40
Visitor centre hire	200	415	-	-	200	415
Refreshment income	24,495	20,938	-	-	24,495	20,938
Event income	2,718	2,410	-	-	2,718	2,410
Group income	2,765	4,326	-	-	2,765	4,326
Fundraising	33	770	-	-	33	770
Other income	8	-	-	-	8	-
Total income	31,385	29,885	-	24,700	31,385	54,585
Expenditure						
Refreshment sale costs	4,481	4,774	-	-	4,481	4,774
Insurance	1,827	1,860	-	-	1,827	1,860
Repairs and maintenance	328	328	-	-	328	328
Cleaning	-	1,210	-	-	-	1,210
Office costs	335	209	-	-	335	209
Telephone and internet	598	590	-	-	598	590
Printing	675	1,292	-	-	675	1,292
Advertising and PR	551	384	-	-	551	384
Equipment	278	404	-	-	278	404
Independent examination	630	630	-	-	630	630
Depreciation	4,889	5,245	-	-	4,889	5,245
Miscellaneous expenses	451	509	-	-	451	509
Events	931	607	-	-	931	607
Trailer expenses	38	-	-	-	38	-
Kirklees Council for the Play Project	50,000	-	24,700	-	74,700	-
Park works	3,364	19,988	-	-	3,364	19,988
Utilities	889	1,484	-	-	889	1,484
Educational including Forest School	-	858	-	-	-	858
Group expenses	1,250	1,470	-	-	1,250	1,470
Fundraising	-	420	-	-	-	420
Classroom project	-	-	-	95	-	95
Goods for resale	426	-	-	-	426	-
Total expenditure	71,941	42,262	24,700	95	96,641	42,357
Net income / (expenditure)	(40,556)	(12,377)	(24,700)	24,605	(65,256)	12,228
Transfers between funds	3,445	-	(3,445)		-	-
Net movement in funds	(37,111)	(12,377)	(28,145)	24,605	(65,256)	12,228
Fund balances brought forward	93,487	105,864	29,511	4,906	122,998	110,770
Fund balances carried forward	56,376	93,487	1,366	29,511	57,742	122,998