

# **Roundhay Parochial Hall**

Charity number 1165064

## **Annual Report and Financial Statements for the year ended 31 December 2024**



# **Roundhay Parochial Hall**

## **Annual Report and Financial Statements for the year ended 31 December 2024**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Examiner's report	4
Receipts and payments account	5
Statement of assets and liabilities	6
Notes to the accounts	7 to 8

**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Roundhay Parochial Hall**

## **Trustees' report for the year ended 31 December 2024**

### **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Gordon Robertson	Chair	
Camilla Hawkes	Treasurer	
Anne Bond	Secretary	
Paul Ellison		

<b>Charity number</b>	1165064	Registered in England and Wales
-----------------------	---------	---------------------------------

### **Registered and principal address**

5 Fitzroy Drive  
Roundhay  
Leeds  
LS8 4AB

### **Bankers**

Lloyds Bank 2 The Headrow Vicar Lane Leeds LS1 6PN	Redwood Bank The Nexus Building Letchworth Garden City Hertfordshire SG6 3TA	Skipton Building Society 7/9 Bond Street Leeds LS1 5EY
--	--	---

### **Independent examiner**

Rhys North ACA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 6 January 2016 and is governed by a constitution.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by a resolution passed at a properly convened meeting of the charity trustees or by a written or electronic resolution of the charity trustees.

# **Roundhay Parochial Hall**

## **Trustees' report (continued) for the year ended 31 December 2024**

### **Objectives and activities**

#### **The charity's objects**

The objects of the CIO are to provide for the benefit of the inhabitants of Roundhay, Oakwood, and the surrounding areas a community room and/or other facilities for recreation or other leisure time occupation for the public at large in the interests of social welfare with the object of improving their condition of life.

#### **The charity's main activities**

The provision and maintenance of Roundhay Parochial Hall which houses several rooms which are let out to community and other groups at very reasonable rates.

#### **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 the advancement of community development.

#### **Achievements and performance**

While some users have dropped off, the year has seen a number of new users. So while there are still empty rooms at various times, in general the building is well used, with a range of differing groups from the community. The increase in energy costs has required a fresh look at our charging model, and some adjustments have been made to give us a sound financial basis for the future.

We have had an access and disability survey from a professional, and made a number of improvements in line with their report (second handrail for the internal stairs, front step painting, disabled parking cones, toilet layout, provision of chairs with arms in the main hall).

The charging system has been revised, with an increased charge for the main hall. This has been incorporated into the booking/invoicing software.

The roof fund has remained substantially unchanged. We need to see this increased for what will be a major cost.

The arrangement (rental agreement) with the snooker club will be reviewed in the coming year.

It seems that the hall is now well known in the area, and we have been able to fit in a good number of new activities. We expect the coming year will see the hall well used, with a broad spectrum of users.

#### **Financial review**

The net payments for the year were £2,262, all relating to unrestricted funds.

#### **Reserves policy**

The charity's free reserves, at the year end were £33,909.

The reserves policy is to reserve a sum equivalent to 6 - 9 months of hall income, separate from our ongoing saving drive for eventual roof replacement. Based on 2024 income this equates to target reserves of between £23,600 and £35,400.

Concerning the designated roof fund a separate savings account has been opened for this purpose and as at 31 December 2024 £15,869 has been designated for roof replacement costs - for more information see Note 2 to the accounts.

Approved by the board of trustees on 17/6/2025

Gordon Robertson (Trustee)

# **Roundhay Parochial Hall**

## **Independent examiner's report to the trustees of Roundhay Parochial Hall**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2024, which are set out on pages 5 to 8.

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

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records.

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.

Rhys North ACA

15/9/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Roundhay Parochial Hall**  
**Receipts and payments account**  
**for the year ended 31 December 2024**

	2024 Total funds £	2023 Total funds £
<b>Receipts</b>		
Room hire	47,229	39,741
Bank interest	627	231
<b>Total receipts</b>	<b>47,856</b>	<b>39,972</b>
<b>Payments</b>		
Cleaning fees	4,290	4,650
Property repairs and maintenance	18,651	8,904
Consumables	953	521
Equipment	-	542
Water charges	-	291
Insurance	2,894	2,705
Light and heat	21,322	21,184
Independent examination	441	420
Licences and subscriptions	1,221	775
Internet	346	370
Sundry expenses	-	242
<b>Total payments</b>	<b>50,118</b>	<b>40,604</b>
<b>Net receipts / (payments)</b>	<b>(2,262)</b>	<b>(632)</b>
<b>Fund balances brought forward</b>	<b>36,171</b>	<b>36,803</b>
<b>Fund balances carried forward</b>	<b>33,909</b>	<b>36,171</b>

**Roundhay Parochial Hall**  
**Statement of assets and liabilities**  
**as at 31 December 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Lloyds Bank	11,388	-	11,388	14,277
Hampshire Trust Bank	-	-	-	10,481
Redwood Bank	15,869	-	15,869	-
Skipton Building Society	6,652	-	6,652	11,413
<b>Total cash funds</b>	<u>33,909</u>	<u>-</u>	<u>33,909</u>	<u>36,171</u>

**Debtors and prepayments**

	2024
	£
Debtors	<u>3,680</u>
	<u>3,680</u>

**Assets retained for the charity's own use**

The parochial hall, its fixtures and fittings

**Liabilities**

	2024
	£
Accruals	<u>612</u>
	<u>612</u>

The financial statements were approved by the board of trustees on 17/6/2025

Gordon Robertson (Trustee)

# **Roundhay Parochial Hall**

## **Notes to the accounts**

### **for the year ended 31 December 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

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

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

##### **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.

##### **Fund accounting**

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

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.



**Roundhay Parochial Hall**  
**Notes to the accounts continued**  
**for the year ended 31 December 2024**

<b>2 Designated Funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Roof Fund	15,841	-	-	28	15,869
	<u>15,841</u>	<u>-</u>	<u>-</u>	<u>28</u>	<u>15,869</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
Roof Fund	Funds for roof replacement planned to take place c.2029

**3 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.

# **Roundhay Parochial Hall**

Charity number 1165064

## **Annual Report and Financial Statements for the year ended 31 December 2024**



# **Roundhay Parochial Hall**

## **Annual Report and Financial Statements for the year ended 31 December 2024**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Examiner's report	4
Receipts and payments account	5
Statement of assets and liabilities	6
Notes to the accounts	7 to 8

**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Roundhay Parochial Hall**

## **Trustees' report for the year ended 31 December 2024**

### **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Gordon Robertson	Chair	
Camilla Hawkes	Treasurer	
Anne Bond	Secretary	
Paul Ellison		

<b>Charity number</b>	1165064	Registered in England and Wales
-----------------------	---------	---------------------------------

### **Registered and principal address**

5 Fitzroy Drive  
Roundhay  
Leeds  
LS8 4AB

### **Bankers**

Lloyds Bank	Redwood Bank	Skipton Building Society
2 The Headrow	The Nexus Building	7/9 Bond Street
Vicar Lane	Letchworth Garden City	Leeds
Leeds	Hertfordshire	LS1 5EY
LS1 6PN	SG6 3TA	

### **Independent examiner**

Rhys North ACA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 6 January 2016 and is governed by a constitution.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by a resolution passed at a properly convened meeting of the charity trustees or by a written or electronic resolution of the charity trustees.

# **Roundhay Parochial Hall**

## **Trustees' report (continued) for the year ended 31 December 2024**

### **Objectives and activities**

#### **The charity's objects**

The objects of the CIO are to provide for the benefit of the inhabitants of Roundhay, Oakwood, and the surrounding areas a community room and/or other facilities for recreation or other leisure time occupation for the public at large in the interests of social welfare with the object of improving their condition of life.

#### **The charity's main activities**

The provision and maintenance of Roundhay Parochial Hall which houses several rooms which are let out to community and other groups at very reasonable rates.

#### **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 the advancement of community development.

#### **Achievements and performance**

While some users have dropped off, the year has seen a number of new users. So while there are still empty rooms at various times, in general the building is well used, with a range of differing groups from the community. The increase in energy costs has required a fresh look at our charging model, and some adjustments have been made to give us a sound financial basis for the future.

We have had an access and disability survey from a professional, and made a number of improvements in line with their report (second handrail for the internal stairs, front step painting, disabled parking cones, toilet layout, provision of chairs with arms in the main hall).

The charging system has been revised, with an increased charge for the main hall. This has been incorporated into the booking/invoicing software.

The roof fund has remained substantially unchanged. We need to see this increased for what will be a major cost.

The arrangement (rental agreement) with the snooker club will be reviewed in the coming year.

It seems that the hall is now well known in the area, and we have been able to fit in a good number of new activities. We expect the coming year will see the hall well used, with a broad spectrum of users.

#### **Financial review**

The net payments for the year were £2,262, all relating to unrestricted funds.

#### **Reserves policy**

The charity's free reserves, at the year end were £33,909.

The reserves policy is to reserve a sum equivalent to 6 - 9 months of hall income, separate from our ongoing saving drive for eventual roof replacement. Based on 2024 income this equates to target reserves of between £23,600 and £35,400.

Concerning the designated roof fund a separate savings account has been opened for this purpose and as at 31 December 2024 £15,869 has been designated for roof replacement costs - for more information see Note 2 to the accounts.

Approved by the board of trustees on 17/6/2025

Gordon Robertson (Trustee)

# **Roundhay Parochial Hall**

## **Independent examiner's report to the trustees of Roundhay Parochial Hall**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2024, which are set out on pages 5 to 8.

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

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records.

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.

Rhys North ACA

15/9/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Roundhay Parochial Hall**  
**Receipts and payments account**  
**for the year ended 31 December 2024**

	2024 Total funds £	2023 Total funds £
<b>Receipts</b>		
Room hire	47,229	39,741
Bank interest	627	231
<b>Total receipts</b>	<b>47,856</b>	<b>39,972</b>
<b>Payments</b>		
Cleaning fees	4,290	4,650
Property repairs and maintenance	18,651	8,904
Consumables	953	521
Equipment	-	542
Water charges	-	291
Insurance	2,894	2,705
Light and heat	21,322	21,184
Independent examination	441	420
Licences and subscriptions	1,221	775
Internet	346	370
Sundry expenses	-	242
<b>Total payments</b>	<b>50,118</b>	<b>40,604</b>
<b>Net receipts / (payments)</b>	<b>(2,262)</b>	<b>(632)</b>
<b>Fund balances brought forward</b>	<b>36,171</b>	<b>36,803</b>
<b>Fund balances carried forward</b>	<b>33,909</b>	<b>36,171</b>

**Roundhay Parochial Hall**  
**Statement of assets and liabilities**  
**as at 31 December 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Lloyds Bank	11,388	-	11,388	14,277
Hampshire Trust Bank	-	-	-	10,481
Redwood Bank	15,869	-	15,869	-
Skipton Building Society	6,652	-	6,652	11,413
<b>Total cash funds</b>	<u>33,909</u>	<u>-</u>	<u>33,909</u>	<u>36,171</u>

**Debtors and prepayments**

	2024
	£
Debtors	<u>3,680</u>
	<u>3,680</u>

**Assets retained for the charity's own use**

The parochial hall, its fixtures and fittings

**Liabilities**

	2024
	£
Accruals	<u>612</u>
	<u>612</u>

The financial statements were approved by the board of trustees on 17/6/2025

Gordon Robertson (Trustee)



# **Roundhay Parochial Hall**

## **Notes to the accounts**

### **for the year ended 31 December 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

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

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

##### **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.

##### **Fund accounting**

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

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.

**Roundhay Parochial Hall**  
**Notes to the accounts continued**  
**for the year ended 31 December 2024**

<b>2 Designated Funds</b>	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Roof Fund	15,841	-	-	28	15,869
	<u>15,841</u>	<u>-</u>	<u>-</u>	<u>28</u>	<u>15,869</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
Roof Fund	Funds for roof replacement planned to take place c.2029

**3 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.

# **Roundhay Parochial Hall**

## **Independent examiner's report to the trustees of Roundhay Parochial Hall**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2024, which are set out on pages 5 to 8.

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

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records.

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.

Signed:  .....

Name: Rhys North ACA

15/9/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW