

FRIENDS OF SPENCER PARK

England & Wales · Charity number 1176323

Details

Other names	FRIENDS OF SPENCER PARK & RECREATION GROUND, FRIENDS OF SPENCER PARK COVENTRY
Status	Registered
Legal form	CIO
Registered	2017-12-18
Register	View on the Charity Commission register

Contact

Address	80 Broadway Coventry CV5 6NU
Phone	02476679126
Email	friendsofspencerpark@gmail.com
Website	www.friendsofspencerpark.org

Activities

Objects: THE OBJECT OF THE CIO IS TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE INHABITANTS OF COVENTRY IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PRESERVATION, PROMOTION AND IMPROVEMENT OF SPENCER PARK COVENTRY.

Activities: To improve the environment and leisure facilities in Spencer Park and to promote their use while preserving the nature of the park.

Classification

- **How:** Provides Services
- **What:** Disability, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Coventry City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£334,847	£31,848	-	-
2024-03-31	£35,771	£27,518	-	-
2023-03-31	£24,822	£18,128	-	-
2022-03-31	£27,919	£19,032	-	-
2021-03-31	£8,879	£3,146	-	-

Trustees

Name	Role	Appointed
Kenneth Taylor	Chair	2022-03-07
CAROL BAYLISS		2017-11-06
Danny Bailey		2023-05-22
Helen Spence		2018-06-18
KAREN BERRY		2018-06-18
TIM BROOKE		2018-06-18
ZILPHA REED		2017-12-05

Accounts



Friends of Spencer Park

Trustees Report and Financial Statements for the year
ended 31 March 2025

Registered Charity number 1176323

Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

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Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

Report of the Trustees

The Trustees of Friends of Spencer park (“the Charity”) have pleasure in presenting their report and financial statements for the year ended 31 March 2025. The financial statements comply with the Charities Act, the Charity’s Constitution and Accounting and Reporting by Charities: 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) (updated 1 January 2019).

OBJECTIVES AND ACTIVITIES

The object of the Friends of Spencer Park is to provide, or assist in the provision of, facilities for recreation and other leisure time occupation in the interests of social welfare, with the object of improving the conditions of life of the inhabitants of Coventry, in particular but not exclusively by the preservation, promotion and improvement of Spencer Park Coventry.

The Friends fulfil their objectives by organising a series of well-supported events throughout the year. They also continue to improve the Park’s facilities, run a tennis club and maintain a lengthy herbaceous border together with a number of other flower-beds. They now have a lease to enable them to renovate and refurbish the Park Pavilion in order to create a new community space in the area.

They promote the value of the Park particularly through the local ECHO community newspaper and on social media.

ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

When planning its activities for the year, the charity considered the Commission’s guidance on public benefit.

It organised a regular programme of successful events round the year including an Easter Egg Hunt, a Fun Dog Show in August, a Hallowe’en Pumpkin Parade and a Santa event in December.

The popular pop-up Café, run by local volunteers, operated out of the front of the Pavilion every weekend up to the end of the year when it closed to enable the refurbishment work to take place.

During the year the Friends worked together with a number of local community organisations including the Good Gym Coventry runners, the Coventry Resource Centre for the Blind, the Albany Crown Bowls Club and local schools. They are particularly grateful for the cooperation received from Coventry City Council.

A major improvement to the park was the complete refurbishment of the four tennis courts managed by the Lawn Tennis Association (LTA), and funded by the UK Government, LTA Tennis Foundation, Friends of Spencer Park and Coventry City Council. The courts were resurfaced and new fencing and coded access gates were installed.

Friends of Spencer Park
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Report of the Trustees (continued)

The now-mature west border and other beds maintained by the Friends continue to be an attractive feature of the park and receive constant positive comment around the year.

PAVILION REFURBISHMENT

In the centre of the park is an elegant but dilapidated Edwardian pavilion. Originally built in 1915 to provide changing facilities, the Pavilion was closed to the public in 2015 and was deteriorating. A 99-year lease of the building at a peppercorn rent was negotiated with the City Council and finally signed on 31 October 2024.

The Friends' plan, following two public surveys, is to open up the interior of the building to create a large community space, a modern café and new toilets. The interior space will be able to house exhibitions showcasing local heritage articles and photographs, and the work of local artists. The space will be used as a café in the daytime, but will be available for children's parties from 4pm to 6pm and for community groups from 7pm to 9pm. More than 20 local groups have expressed a strong interest in using the proposed community space.

To carry out the project the Friends have been awarded a number of grants of which the largest is £155,000 from the Government's Community Ownership Fund. The same funder has also promised nearly £30,000 for first-year running costs. Other significant grants have been received from Coventry City Council, the National Lottery Community Fund, the 29th May 1961 Charitable Trust, the Veolia Environmental Trust, the Garfield Weston Foundation and the Npower Business Solutions Foundation.

FUTURE PLANS

When complete, the café will open in the autumn of 2025 operated by volunteers and eventually a paid manager. Bookings for the community space will be taken with volunteer helpers providing the necessary support for users. A trading subsidiary will be created for when the community café is fully operational.

Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

Report of the Trustees (continued)

FINANCIAL REVIEW

The charity's gross income for the reporting year ending 31 March 2025 was £334,847 of which £303,873 was given for the refurbishment of the Pavilion. Of the remainder, £28,361 was derived from the charity's trading activities, primarily café sales and tennis fees.

Gross expenditure amounted to £31,848, the main items being supplies for the café (£5,435), legal and professional fees (£13,608) and a contributing third party payment to Veolia (£7,500) to enable its grant to be made.

Reserves policy

The trustees have agreed that, for the time being, funds not needed for the day-to-day running of the charity should be held in an account bearing interest and can be used if necessary in the restoration of the Pavilion.

Once the refurbishment of the Pavillion is complete Trustees will review the policy on reserves to ensure day to day running costs and any other commitments are adequately covered.

Friends of Spencer Park
Financial Statements
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Report of the Trustees (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Friends of Spencer Park is a Charitable Incorporated Organisation and a registered Charity governed by its Constitution. The only voting members are its Trustees. The Charity was registered on 18 December 2017.

Appointment of Trustees, induction & training

The Trustees who served during the year are detailed below.

New Trustees may be appointed by invitation to join the Board given that they have the necessary skills and experience to contribute to the Charity's activities and to be able to discharge their obligations as Trustees.

New Trustees will be provided with copies of the Charity's Constitution and all relevant policies and procedures and will be given the necessary training to enable them to carry out their duties as Trustees.

Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

Report of the Trustees (continued)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:

Trustees are as follows:

Kenneth Taylor (Chair)

Danny Bailey

Helen Spence

Karen Berry

Tim Brooke

Zilpha Reed

Carol Bayliss

Charity Number: 1176323

Registered Office:

80 Broadway

Coventry

CV5 6NU

Independent Examiner:

Karen Hanlan, ACA, ACIE

Karen Hanlan Independent Examiner Limited

1 Saracen Close

Ettington, CV37 7SZ

Bankers:

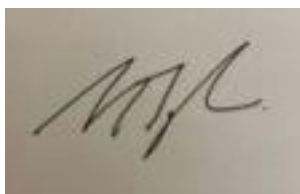
Lloyds Bank plc

25 Gresham Street

London

EC2V 7HN

Approved by the Board and signed on its behalf by:

A handwritten signature in dark ink, appearing to be 'KT', is shown on a light-colored background.

Kenneth Taylor, *Chair of Trustees*

Date 5 September 2025

Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit incurred by the Charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to exist.

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

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 and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorized use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

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

I report to the trustees on my examination of the accounts of Friends of Spencer Park ('the Charity') for the year ended 31 March 2025 which are set out on pages 10 to 20.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can 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 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Karen Hanlan, Institute of Chartered Accountants, England & Wales
Karen Hanlan Independent Examiner Ltd
1 Saracen Close
Ettington
CV37 7SZ

Date: 5/9/25

Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

Statement of financial activities

Income:	Note	Un- restricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds Restated 2024 £
Donations & legacies	1	841	303,033	303,874	15,494
Trading activities	2	28,361	840	29,201	23,075
Investments – bank interest		1,772	-	1,772	-
Total income		30,974	303,873	334,847	38,569
Expenditure					
Costs of raising funds		5,435	-	5,435	5,872
Charitable activities		10,309	16,104	26,413	16,250
Total expenditure	3	15,744	16,104	31,848	22,122
Net income and net movement in funds for year		15,230	287,769	302,999	16,447
Reconciliation of funds:					
Transfer of funds		-	-	-	-
Total funds brought forward- Restated		42,484	7,061	49,545	33,098
Total funds carried forward		57,714	294,830	352,544	49,545

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

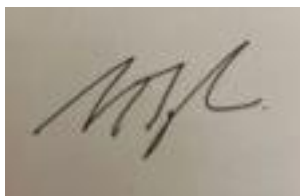
Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

Balance sheet

	Notes	2025 £	2024 Restated £
Fixed Assets			
Tangible assets	5	<u>65,357</u>	<u>5,431</u>
Current Assets			
Debtors	6	1,005	3,036
Cash at bank and in hand		<u>291,544</u>	<u>69,100</u>
		<u>292,549</u>	<u>72,136</u>
Current Liabilities			
Creditors: amounts falling due within one year	7	<u>(5,362)</u>	<u>(28,022)</u>
Net current assets		<u>287,187</u>	<u>44,114</u>
Net assets		<u>352,544</u>	<u>49,545</u>
Funds of the Charity:			
Restricted Funds		294,830	7,061
Unrestricted Funds		<u>57,714</u>	<u>42,484</u>
Total Charity funds	9	<u>352,544</u>	<u>49,545</u>

The accompanying accounting policies and notes form part of these financial statements.

Approved by the Trustees and signed on their behalf by:



Kenneth Taylor, Chair of Trustees

Date: 5 September 2025

Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

Principal accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Friends of Spencer Park meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Comparative figures have been restated for 2023/24 in order to present the figures on an accruals accounts basis as required by Charity Law, now that the income of the Charity is over £250,000, as a result of funds raised for the refurbishment of the Pavillion which is underway.

Going Concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charity's key funders and stakeholders and in response to the progress made by the Charity in pursuing a viable budget including the obtaining of further grants and donations. The Charity's business plan shows that the Charity will be able to operate in the foreseeable future. Based on this understanding the Trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the Trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

Income

All income is recognised in the Statement of Financial Activities when the Charity is legally entitled, ultimate receipt is probable and the amount can be quantified with reasonable accuracy.

Income relating to future periods, as a result of donor imposed conditions specifying the time period, has been treated as deferred income.

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

Principal accounting policies (continued)

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis.

Expenditure is classified under the following activity headings:

- Costs of raising funds comprises the costs of fundraising activity and includes an allocation of staff costs relating to time spent on fundraising activity.
- Expenditure on charitable expenditure includes the costs of activities to further the purposes of the Charity and their associated support and governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Depreciation is provided at a rate calculated to write off the cost on a straight line basis over a period of less than the estimated useful life of the assets at the following rates:

Leasehold Improvements	- 25 years
Fixtures & Fittings	- 5 years

Fixed assets are capitalised when their value exceeds £750.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Taxation

As a registered Charity no provision is considered necessary for taxation.

Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

Notes to the financial statements

1. Donations & legacies

	2025 Un- Restricted £	2025 Restricted £	2025 Total £	2024 Total £
Donations	291	2,386	2,677	9,401
Gift aid claimable	550	-	550	2,340
Grants:				
- National Lottery Coronation event	-	-	-	2,763
- 29 th May 1961 Charitable Trust	-	24,010	24,010	990
- Coventry City Council	-	15,000	15,000	-
- Department for levelling Up	-	184,137	184,137	-
- Garfield Weston Foundation	-	20,000	20,000	-
- Veolia	-	37,500	37,500	-
- Npower – for Kitchen equipment	-	20,000	20,000	-
	841	303,033	303,874	15,494

2. Income from Raising funds

	2025 £	2024 £
Un-restricted:		
Café sales	15,443	12,896
Events	1,624	3,030
Room Hire	592	592
Tennis fees	10,184	6,557
Other	518	-
	28,361	23,075
Restricted:		
Events	840	-
	29,201	23,075

Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

Notes to the financial statements (continued)

3. Analysis of expenditure

	Raising funds	Charitable Un- restricted	activity Restricted	2025 Total
	£	£	£	£
Supplies for Cafe	5,435	-	-	5,435
Materials	-	1,769	16	1,785
Contributing Third Party payment to Landfill operator	-	-	7,500	7,500
Advertising/promotion	-	364	39	403
Insurance	-	542	106	648
Office/administrative costs	-	62	-	62
Telephone costs	-	658	-	658
Utility costs	-	399	-	399
Legal & professional fees	-	5,165	8,443	13,608
Independent Examiners fees	-	1,350	-	1,350
Total	5,435	10,309	16,104	31,848

	Raising funds	Charitable Un- restricted	activity Restricted	2024 Total
	£	£	£	£
Supplies for Cafe	5,487	-	-	5,487
Cost of raising funds	64	-	-	64
Cost of events	321	-	-	321
Materials	-	8,580	1,496	10,076
Advertising/promotion	-	384	428	812
Insurance	-	408	-	408
Office/administrative costs	-	453	-	453
Telephone costs	-	-	553	553
Utility costs	-	56	-	56
Legal & professional fees	-	1,867	1,621	3,488
Independent Examiners fees	-	250	-	250
Sundry	-	154	-	154
Total	5,872	12,152	4,098	22,122

Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

Notes to the financial statements (continued)

4. Staff costs, trustee remuneration and expenses

The charity has no employees.

The key management personnel of the charity comprise the trustees. Trustees receive no remuneration or other benefits from the charity.

Expenses totalling £367.07 were reimbursed to 2 Trustees for the purchase of materials during the year (2024: £745.59).

Donations totalling £147.70 (2024: £1305.35) were received from one Trustee during the year. There are no further related party transactions that require disclosure in the accounts.

5. Tangible fixed assets

	Leasehold Improvements £	Fixtures & Fittings £	Total £
Cost			
At beginning of year	5,431	-	5,431
Additions	53,520	6,406	59,926
At end of year	58,951	6,406	65,357
Depreciation			
At beginning of year	-	-	-
Charge for the year	-	-	-
At end of year	-	-	-
Net Book Value			
At 31 March 2025	58,951	6,406	65,357
At 31 March 2024	5,431	-	5,431

6. Debtors

	2025 £	2024 £
Income receivable	550	3,036
Prepayments	455	-
	1,005	3,036

Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

Notes to the financial statements (continued)

7. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,350	-
Deferred income	4,012	28,022
	<u>5,362</u>	<u>28,022</u>

8. Deferred income

	2025 £	2024 £
Balance at beginning of year	28,022	6,810
Amount released to income earned from charitable activities	(24,010)	(2,798)
Amount deferred in year	-	24,010
	<u>4,012</u>	<u>28,022</u>

Deferred income relates to grants and other income received in advance.

Friends of Spencer Park
Financial Statements
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Notes to the financial statements (continued)

9. Restricted funds

	Balance at beginning of year	Income	Expenditure	Transfers	Balance at end of year
2025	£	£	£	£	£
Restricted funds					
Pavillion refurbishment fund	1,630	254,736	(16,104)	(53,520)	186,742
Pavillion running cost fund	-	29,137	-	-	29,137
Pavillion kitchen equipment	-	20,000	-	-	20,000
Pavillion Asset Fund– costs to date	5,431	-	-	53,520	58,951
	7,061	303,873	(16,104)	-	294,830
Unrestricted funds					
Designated fund for Tennis courts	16,754	10,184	(3,437)	-	23,501
General funds	25,730	20,790	(12,307)	-	34,213
Total unrestricted funds	42,484	30,974	(15,744)	-	57,714
Total funds	49,545	334,847	(31,848)	-	352,544

	Balance at beginning of year	Income	Expenditure	Transfers	Balance at end of year
2024	£	£	£	£	£
Restricted funds					
Pavillion refurbishment fund	1,630	7,053	(1,622)	(5,431)	1,630
Pavillion running costs fund	-	-	-	-	-
Pavillion Asset Fund– costs to date	-	-	-	5,431	5,431
Defibrillator fund	-	34	(34)	-	-
National Lottery Coronation Event	-	2,763	(2,763)	-	-
Funds raised for picnic bench	-	1,000	-	(1,000)	-
	1,630	10,850	(4,419)	(1,000)	7,061
Unrestricted funds					
Designated fund for Tennis courts	18,946	6,557	(8,749)	-	16,754
General funds	12,522	21,162	(8,954)	1,000	25,730
Total unrestricted funds	31,468	27,719	(17,703)	1,000	42,484
Total funds	33,098	38,569	(22,122)	-	49,545

The Pavillion refurbishment fund comprises funds raised from various donors and organisations to redesign, renovate and refurbish an Edwardian Pavillion in the centre of Spencer Park. The sources of income are identified in note 1. Transfers relate to renovation and refurbishment costs incurred.

Friends of Spencer Park
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Notes to the financial statements (continued)

The Pavillion running cost fund comprises a grant provided by the Secretary of State for Levelling Up, Housing and Communities towards the running costs of the Pavillion in its first year following completion of its renovation.

The Pavillion Asset fund comprises the costs of renovation & refurbishment that have been capitalised as fixed assets. The fund will be utilised once the asset is complete and depreciation charges for the asset will be set against it.

Designated funds for the Tennis courts relates to fees charged for use of the courts less running costs. Funds are set aside for the future maintenance and development of the courts & surrounding facilities.

10. Analysis of net assets between funds

Fund balances at 31 March are represented by:

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
2025			
Fixed Assets	6,406	58,951	65,357
Cash at bank	51,653	239,891	291,544
Current assets	1,005	-	1,005
Liabilities	(1,350)	(4,012)	(5,362)
Total	57,714	294,830	352,544
2024			
Fixed Assets	-	5,431	5,431
Cash at bank	39,448	29,652	69,100
Current assets	3,036	-	3,036
Liabilities	-	(28,022)	(28,022)
Total	42,484	7,061	49,545

11. Controlling Interest

The Charity is controlled by the Trustees.

Friends of Spencer Park
Financial Statements
for the year ended 31 March 2025

Notes to the financial statements (continued)

12.Comparative Statement of Financial Activities for 2024

	Un- restricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income:			
Donations & legacies	4,644	10,850	15,494
Trading activities	23,075	-	23,075
Total income	27,719	10,850	38,569
Expenditure			
Costs of raising funds	5,551	321	5,872
Charitable activities	12,152	4,098	16,250
Total expenditure	17,703	4,419	22,122
Net income and net movement in funds for year	10,016	6,431	16,447
Reconciliation of funds:			
Transfer of funds	1,000	(1,000)	-
Total funds brought forward	31,468	1,630	33,098
Total funds carried forward	42,484	7,061	49,545

Accounts



REPORT OF THE TRUSTEES for the period 1 April 2023 to 31 March 2024

OBJECTIVES AND ACTIVITIES

The object of the Friends of Spencer Park is to provide, or assist in the provision of, facilities for recreation and other leisure time occupation in the interests of social welfare, with the object of improving the conditions of life of the inhabitants of Coventry, in particular but not exclusively by the preservation, promotion and improvement of Spencer Park Coventry.

The Friends fulfil their objectives by organising a series of well-supported events throughout the year. They also continue to improve the Park's facilities, run a tennis club and maintain a lengthy herbaceous border together with a number of other flower-beds. They have now been offered a lease to enable them to renovate and refurbish the Park Pavilion in order to create a new community space in the area.

They promote the value of the Park particularly through the local ECHO community newspaper and on social media.

ACHIEVEMENTS AND PERFORMANCE

When planning its activities for the year, the charity considered the Commission's guidance on public benefit.

It organised a regular programme of very successful events round the year including an Easter Egg Hunt, a Fun Dog Show in August, a Hallowe'en Pumpkin Parade and a Santa event in December.

The hugely popular pop-up Café, run by local volunteers, operates out of the front of the Pavilion every weekend except in the winter months.

During the year the Friends worked together with a number of local community organisations including the Good Gym Coventry runners, the Coventry Resource Centre for the Blind, the Albany Crown Bowls Club and local schools. They are particularly grateful for the cooperation received from Coventry City Council.

A major improvement to the park has been the complete refurbishment of the four tennis courts funded by the national Lawn Tennis Association, of which the Friends are a member, with a contribution from Coventry City Council. The courts were resurfaced and new fencing and coded access gates were installed.

The now-mature west border and other beds maintained by the Friends continue to be an attractive feature of the park and receive constant positive comment around the year.

PAVILION REFURBISHMENT

In the centre of the park is an elegant but dilapidated Edwardian pavilion. Originally built in 1915 to provide changing facilities, the Pavilion was closed to the public in 2015 and is deteriorating. A 99-year lease of the building at a peppercorn rent has been negotiated with the City Council, subject to planning permission and sufficient funding being in place to refurbish the building. The lease was finally signed on 31 October 2024.

The Friends' plan, following two public surveys, is to open up the interior of the building to create a large community space, a modern café and new toilets. The interior space will house exhibitions showcasing local heritage articles and photographs, and the work of local artists. The space will be used as a café in the daytime but will be available for children's parties from 4pm to 6pm and for community groups from 7pm to 9pm. More than 20 local groups have expressed a strong interest in using the proposed community space.

So far the Friends have been awarded a number of grants of which the largest is £155,000 from the Government's Community Ownership Fund. The same funder has also promised nearly £30,000 for first-year running costs.

FUTURE PLANS

It is planned that the work on the building will take place in early 2025. When complete, the café will open operated by a paid manager supported by volunteer staff. Bookings for the community space will be managed through an online booking system, with volunteer helpers providing the necessary support for users. A trading subsidiary will be created for when the community café is fully operational.

FINANCIAL REVIEW

The Charity's gross income for the reporting year ending 31 March 2024 was £60,771. It includes a grant of £25,000 from the 29th May 1961 Charitable Trust. This was put to income in advance as it is restricted. £990.14 was released as it was spent in 2023-24, with expenditure amounting to £27,518. The principal sources of income were grants for the Pavilion refurbishment, sales from the café, tennis club subscriptions and donations from the public. The charity's total funds stand currently at £69,099 of which £25,864 is restricted for Pavilion refurbishment. There are two designated funds – the Tennis Club Fund and the Defibrillator Fund of £4,012. The latter was set up in 2021-22. The trustees have agreed that funds not needed for

the day-to-day running of the charity should be held in an account bearing interest which would be used, if necessary, in the restoration of the Pavilion.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The inaugural meeting of the Friends of Spencer Park & Recreation Ground took place on 18 June 2012 in Earlsdon, Coventry. A constitution was formally adopted on 10 September 2012. It was registered as a Charitable Incorporated Organisation on 16 December 2017. Its only voting members are its trustees who are elected for a term of three years at its annual general meeting.

The trustees meet quarterly and provide the strategic direction for the charity including approval of budgets and mitigation of risk. They exercise their responsibilities largely through the work of three committees - the Management Committee which deals with facilities and events in the Park, the newly-formed Finance Committee and the Pavilion Refurbishment Committee.

ADMINISTRATIVE DETAILS

Charity Registration Number: 1176323

Other working names:

Friends of Spencer Park Coventry

Friends of Spencer Park & Recreation Ground

Principal Address: 80 Broadway, Coventry CV5 6NU

Email: friendsofspencerpark@gmail.com

Website: www.friendsofspencerpark.org

The charity trustees who manage the charity:

Carol Bayliss

Danny Bailey (appointed 22 May 2023)

Helen Spence

Karen Berry

Ken Taylor (Chair)

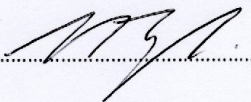
Tim Brooke

Zilpha Reed

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees on [date]

 16/1/2025.

Friends of Spencer Park
Balance Sheet
As of March 31, 2024

	Total	
	As of Mar 31, 2024	As of Mar 31, 2023 (PP)
Fixed Asset		
Total Fixed Asset		
Cash at bank and in hand		
Current	69,099.51	39,211.05
Total Cash at bank and in hand	£ 69,099.51	£ 39,211.05
Debtors		
Debtors	0.00	0.00
Total Debtors	£ 0.00	£ 0.00
Net current assets	£ 69,099.51	£ 39,211.05
Prepayments and accrued income	3,036.39	696.63
Net current assets (liabilities)	£ 72,135.90	£ 39,907.68
Total assets less current liabilities	£ 72,135.90	£ 39,907.68
Accruals and deferred income	30,785.25	6,809.77
Total net assets (liabilities)	£ 41,350.65	£ 33,097.91
Charity funds		
Opening Balance Equity	0.00	0.00
Retained Earnings	33,097.91	33,097.91
Surplus/(Deficit)	8,252.74	
Total Charity funds	£ 41,350.65	£ 33,097.91

Breakdown

Gift Aid Accrual

Income for Pavillion
Income for Pavillion
Income for Pavillion
Expenditure on Pav
Income Received for next year

Defib
Lottery Funding Events

Accruals and deferred income

As of Mar 31, 2024

Breakdown

As of Mar 31, 2023 (PP)

3,036.39

Gift Aid Accrual

696.63

25,000.00

Defib

£

4,046.77

5,156.33

Lottery Funding Events

£

2,763.00

906.17

Accruals and deferred inc

£

6,809.77

(7,052.64)

24,009.86

£ 4,012.39

£ 2,763.00

£ 6,775.39

£ 30,785.25

Friends of Spencer Park

Income and Expenditure

	Notes	1st April 2023 31st March 2024	1st April 2022 31st March 2023
Income			
Cafe		£ 12,896.24	£ 7,903.48
Donations - Restricted	2	£ 1,000.00	£ 500.00
Donations - Unrestricted	3	£ 2,805.93	£ 1,835.81
Small cash donations		£ 1,837.59	£ 2,006.15
Events - charitable activities/grant	4	£ 725.55	£ 2,855.89
Events - sales	5	£ 2,303.89	
General Items			£ 642.35
Pavillion - Restricted			
Donations and legacies	6	£ 252.00	£ 3,150.00
Crowdfunder		£ 4,904.33	
Grants	7	£ 990.14	
Small Cash Donations	8	£ 906.17	
Room Hire		£ 592.00	£ 532.07
Tennis - Restricted	9	£ 6,557.28	£ 4,861.42
Total		£ 35,771.12	£ 24,287.17
Expenditure			
Café			
Cost of sales		£ 5,487.09	£ 3,362.82
Furniture		£ 149.00	£ 277.20
Phone Costs		£ 250.00	
Other Professional Services			£ 210.67
Petty cash		£ 100.00	£ 16.98
Total Café		£ 5,986.09	£ 3,867.67
Defib - Restricted	10	£ -	£ 535.07
Donations - Restricted			
Benches	17		£ 2,422.13
Tree for Ben	18		£ 426.00
Events			
Advertising/Promotional	11	£ 239.60	£ 300.20
General Administrative Expenses		£ 74.99	
Printing, Postage and Stationery	11	£ 552.48	
Purchases		£ 2,328.59	£ 2,242.68
Raising funds		£ 63.75	
Uncategorised Expense		£ 21.00	£ 181.00
Band payment	12	£ 321.00	
Total Events		£ 3,601.41	£ 2,723.88
General Items			
Advertising/Promotional		£ 431.00	
Insurances		£ 408.24	£ 290.89
General Administrative Expenses		£ 378.10	£ 82.07
Other Professional Services		£ 705.00	£ 355.00
Purchases & gardening		£ 172.90	£ 727.96
Total General Items		£ 2,095.24	£ 1,455.92
Pavillion - Restricted			
Other Professional Services	13	£ 7,052.64	£ 3,590.15
Tennis - Restricted			
Advertising/Promotional		£ 107.00	
Other Professional Services	14	£ 1,162.00	£ 605.00
Paths	15	£ 7,474.00	
refunds	16	£ 40.00	
Total Tennis		£ 8,783.00	£ 605.00
Total		£ 8,252.74	£ 15,625.82
Gift Aid - Accrued			
	3	£ 3,036.39	



Section A

Independent Examiner's Report

Report to the trustees

FRIENDS OF SPENCER PARK

On accounts for the year
ended

31/3/2024

Charity no
(if any)

1176323

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024

Responsibilities and
basis of report

As the charity's trustees, 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 Trust's accounts carried out under section 145 of the 2011 Act and 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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

K Waite

Date:

11/1/2025

Name:

KATHRYN WAITE

Relevant professional
qualification(s) or body

ACCA 0897209

Accounts



REPORT OF THE TRUSTEES for the period 1 April 2022 to 31 March 2023

OBJECTIVES AND ACTIVITIES

The object of the Friends of Spencer Park is to provide, or assist in the provision of, facilities for recreation and other leisure time occupation in the interests of social welfare, with the object of improving the conditions of life of the inhabitants of Coventry, in particular but not exclusively by the preservation, promotion and improvement of Spencer Park Coventry.

The Friends fulfil their objectives by organising a series of very well-supported events throughout the year. They also continue to improve the Park's facilities, run a tennis club and maintain a lengthy herbaceous border together with a number of other flower-beds. They have now been offered a lease to enable them to renovate and refurbish the Park Pavilion in order to create a new community space in the area.

They promote the value of the Park particularly through the local ECHO community newspaper and on social media.

ACHIEVEMENTS AND PERFORMANCE

When planning its activities for the year, the charity considered the Commission's guidance on public benefit.

It organised a regular programme of very successful events round the year including the popular annual Fun Dog Show in September and a Santa event in December. Most notable was the Easter Egg Hunt attended by some 284 children and 120 adults.

The hugely popular pop-up Café, run by local volunteers, operates out of the front of the Pavilion every weekend except in the winter months.

During the year the Friends worked together with a number of local community organisations including the Good Gym Coventry runners, the Coventry Resource Centre for the Blind, the Albany Crown Bowls Club and local schools. They are particularly grateful for the cooperation received from Coventry City Council.

The major improvement to the park during the year was the complete refurbishment of the four tennis courts funded by the Lawn Tennis Association, of which the Friends are a member, with a contribution also from Coventry City Council.

The now-mature west border and other beds maintained by the Friends continue to be an attractive feature of the park and receive constant positive comment around the year.

PAVILION REFURBISHMENT

In the centre of the park is an elegant but dilapidated Edwardian pavilion. Originally built to provide changing facilities, the Pavilion was closed to the public in 2015 and is deteriorating. A 99-year lease of the building at a peppercorn rent has been negotiated with the City Council, subject to planning permission and sufficient funding being in place to refurbish the building.

The Friends' aim, following two public surveys, is to create a new community space including a volunteer-run café. Profits from the café will be used to subsidise use of the community meeting space and ensure that the project is self-sustaining. Local support for the plans is high as instanced by an online petition to Save the Pavilion in February 2023, which attracted over 2,500 signatures, and a very well-attended town-hall meeting the following month. A crowd-funding appeal has also been launched.

More than 20 local community groups have expressed a strong interest in using the proposed community space. Letters of support have been provided by the Bishop of Coventry, two local MPs, and the Deputy Lieutenant of Coventry, Pauline Black OBE.

The refurbishment of this historic building is likely to cost some £340,000 and applications are being made to a number of grant-giving bodies. So far the Friends have been awarded £155,000 from the Government's Community Ownership Fund, a grant which has to be matched before it can be released. The same funder has also promised nearly £30,000 for first-year running costs which has no need for matched funding.

FUTURE PLANS

It is hoped that the work on the building will take place as soon as possible in 2024. When complete, the café will open operated by a paid manager supported by volunteer staff. Bookings for the community space will be managed through an online booking system, with volunteer helpers providing the necessary support for users. A trading subsidiary will be created for when the community café is fully operational.

FINANCIAL REVIEW

The Charity's gross income for the reporting year ending 31 March 2023 was £24,822.24 with expenditure amounting to £18,128.00. The principal sources of income were sales from the café, tennis club subscriptions and donations from the public. The charity's total funds stand currently at £33,097.91, none of which are restricted. There is one designated fund – the Tennis Club Fund. The trustees have agreed that funds not needed for the day-to-day running of the charity should be held in an interest-bearing account to be used, if necessary, in the restoration of the Pavilion.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The inaugural meeting of the Friends of Spencer Park & Recreation Ground took place on 18 June 2012 in Earlsdon, Coventry. A constitution was formally adopted on 10 September 2012. It was registered as a Charitable Incorporated Organisation on 16 December 2017. Its only voting members are its trustees who are elected for a term of three years at its annual general meeting.

The trustees meet quarterly and provide the strategic direction for the charity including approval of budgets and mitigation of risk. They exercise their responsibilities largely through the work of two committees - the Management Committee which deals with facilities and events in the Park and the Pavilion Refurbishment Committee.

ADMINISTRATIVE DETAILS

Charity Registration Number: 1176323

Other working names:

Friends of Spencer Park Coventry

Friends of Spencer Park & Recreation Ground

Principal Address: 80 Broadway, Coventry CV5 6NU

Email: friendsofspencerpark@gmail.com

Website: www.friendsofspencerpark.org

The charity trustees who manage the charity:

Carol Bayliss

Danny Bailey (appointed 22 May 2023)

Helen Spence

Karen Berry

Ken Taylor (Chair)

Paul Smith (resigned 26 September 2022)

Tim Brooke

Zilpha Reed

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees on [date]

 13/11/2023.

Friends of Spencer Park

Balance Sheet
As of March 31, 2023

	TOTAL
Fixed Asset	
Total Fixed Asset	
Cash at bank and in hand	
Current	39,211.05
Total Cash at bank and in hand	£39,211.05
Debtors	
Debtors	0.00
Total Debtors	£0.00
NET CURRENT ASSETS	£39,211.05
Prepayments and accrued income	696.63
NET CURRENT ASSETS (LIABILITIES)	£39,907.68
TOTAL ASSETS LESS CURRENT LIABILITIES	£39,907.68
Accruals and deferred income	6,809.77
TOTAL NET ASSETS (LIABILITIES)	£33,097.91
Charity funds	
Opening Balance Equity	0.00
Retained Earnings	23,938.34
Surplus/(Deficit)	9,159.57
Total Charity funds	£33,097.91

 13/11/2023

Friends of Spencer Park

Profit and Loss by Tag Group

April 2022 - March 2023

	CAFE	DEFB	RESTRICTED	DONATIONS	RESTRICTED	DONATIONS	UNRESTRICTED	EVENTS	GARDENING	GENERAL ITEMS	PAVILION	RESTRICTED	ROOM HIRE	TENNIS	RESTRICTED	TOTAL
Income:																
Charitable activities							10.00	1,536.85		142.35						£1,689.20
Donations and legacies							1,825.81	125.00								£2,412.01
Other Primary Income																£4,223.87
Room Hire													3,150.00			£3,150.00
Sales														532.07		£532.07
Small Cash Donations																£7,903.48
Tennis							2,006.15									£2,006.15
Uncategorised Income																£4,861.42
Total Income																£1,194.04
Cost of Sales																£3,150.00
Benches																£4,861.42
Cost of sales																£1,194.04
Total Cost of Sales																£4,861.42
TOTAL																£24,822.24
Expenditures																
Advertising/Promotional																£2,422.13
Furniture																£4,272.11
Insurance																£6,684.24
Office/General Administrative Expenses																£0.00
Other Professional Services																£3,150.00
Phone Costs																£3,150.00
Purchases																£4,110.67
Uncategorised Expense																£54.00
Total Expenditures																£2,857.42
NET OPERATING INCOME																£806.00
NET INCOME/(EXPENDITURE)																£4,258.42

M/L 13/11/2023

Accounts



REPORT OF THE TRUSTEES for the period 1 April 2021 to 31 March 2022

OBJECTIVES AND ACTIVITIES

The object of the Friends of Spencer Park is to provide, or assist in the provision of, facilities for recreation and other leisure time occupation in the interests of social welfare, with the object of improving the conditions of life of the inhabitants of Coventry, in particular but not exclusively by the preservation, promotion and improvement of Spencer Park Coventry.

The Friends fulfil their objectives by organising a series of very well-supported events throughout the year. They also continue to improve the Park's facilities, run a tennis club and maintain a lengthy herbaceous border together with a number of other flower-beds. They promote the value of the Park particularly through the local ECHO community newspaper and on social media.

ACHIEVEMENTS AND PERFORMANCE

When planning its activities for the year, the charity considered the Commission's guidance on public benefit.

With Covid-19 lockdown restrictions eased, the Friends were able to launch the long-awaited pop-up outdoor Café at the end of July, operating at weekends from the front of the Pavilion. Once demand had been established, the Friends went on to purchase a bean-to-cup coffee machine to expand the range of coffees available.

The Friends were also able to resume their regular programme of events including the popular annual Dog Show in September and the Santa event in December. Most notable was the Hallowe'en Pumpkin Event attended by some 360 people. The carved pumpkin competition attracted a record 99 entries.

Various improvements to facilities in the Park were made by the Friends during the year. Thanks to grants from the Rowlands Trust, the Cole Trust and the Heart of England Cooperative two benches were placed by the basketball hoop on the recreation

ground. Following the sad death of a runner on the recreation ground the Friends were also able, as a result of crowdfunding, to install a defibrillator outside the Pavilion.

The Park continued to be a vital exceptionally well-used lifeline during and after lockdown for parents and children from the local area and beyond, as well as for anyone struggling to cope with the effects of self-isolation on their mental wellbeing.

During the year the Friends worked together with a number of local community organisations including the Good Gym Coventry runners, Coventry Grapevine, the Royal British Legion, Windows Wonderland and the Albany Crown Bowls Club. They are particularly grateful for the cooperation received from Coventry City Council.

The Tennis Club attracted a membership of 180 households and two corporate members during the year. It notably draws members from across the city, 40% of them living beyond the local area. The income has been designated to help pay for the future refurbishment of the four courts. The Club is registered with the Lawn Tennis Association in its own right rather than through the Local Authority. The courts are checked weekly to ensure they are safe to play on.

The now-mature west border and other beds maintained by the Friends are a major feature of the park and receive constant positive comment around the year.

PAVILION REFURBISHMENT

The Pavilion Refurbishment Committee commissioned an external feasibility study which turned out to be extremely positive and also suggested cost-cutting improvements to the original architectural design. Similarly the new pop-up Café has helped to refine the business plan for when the refurbishment has been completed.

The Friends are grateful to the City Council for the award of a Community Capacity and Resilience Bursary of £5970 which has paid for the cost estimate of the refurbishment, the feasibility study and legal reviews to do with the proposed leasehold.

FUTURE PLANS

The next stage in the refurbishment of the Pavilion to create a new community space and café will be to obtain a revised cost estimate. It will then be possible to begin to apply for funding from suitable grant-making bodies with the intention that the work will take place in 2023.

It is planned that a trading subsidiary will be created for when the community café is fully operational.

The Friends are delighted that the tennis courts have been chosen for a complete refurbishment. The largest part of the cost will be met by the Lawn Tennis Association and

the Friends have also been building up a fund for this purpose from membership subscriptions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The inaugural meeting of the Friends of Spencer Park & Recreation Ground took place on 18 June 2012 in Earlsdon, Coventry. A constitution was formally adopted on 10 September 2012. It was registered as a Charitable Incorporated Organisation on 16 December 2017. Its only voting members are its trustees who are elected for a term of three years at its annual general meeting.

The trustees meet quarterly and provide the strategic direction for the charity including approval of budgets and mitigation of risk. They exercise their responsibilities largely through the work of two committees – the Management Committee which deals with facilities and events in the Park and the Pavilion Refurbishment Committee. Two further trustees, who will not be members of the Management Committee, are to be recruited to the trustee board to represent Park users.

FINANCE

The accounts for 2021/22 have been prepared on an accrual basis, recognising accrued income and expenditure, shown in the Balance Sheet as debtors and creditors. The anticipated Gift Aid claim for 2021/22 has been accrued as required by the Charity Commission template and amounts allocated to “restricted” and “unrestricted” items as defined in the template.

During the year “restricted” funds include those for the Defibrillator, which was funded by grants and donations, therefore the funding has been separately “restricted” to fund maintenance, consumables and repairs. Grants have also been received for “furniture”, the description given to equipment for Spencer Park and Recreation Ground including benches and other facilities which enhance the enjoyment of park users, which are also separately “restricted”. The other “restricted” fund is the bursary awarded to the Pavilion Committee for the feasibility study of refurbishing the Pavilion.

Tennis

In 2021/22 the income for Tennis has been through the club membership as there was no coaching carried out. Expenditure had been for membership of the LTA and the purchase of some minor equipment. This project is building a reserve towards payment for refurbishment of the tennis court, a project which has been led by the Lawn Tennis Association and supported by Coventry City Council and the Friends of Spencer Park. It is anticipated that the refurbishment will be commenced during 2022 and a grant be made to the LTA by the Friends of Spencer Park. There is no financial risk associated with the scheme.

General

Income not specifically taken at or donated to one of the projects is included in the General fund. All non-specific expenses are paid from this fund and agreed transfers are made to support agreed projects. This fund is also used for expenses incurred to fund activities not covered by the projects.

Gardening

Gardening has few cash donations and expenses but a great deal of time is donated to keep the park looking at its best. If a value were to be assigned to this function it would be greater than the total income for all the other projects. There was income of £250 but no expenditure in 2021/22.

Café Sales

When Covid-19 restrictions ceased, it was agreed to start the long awaited “pop-up” café in the pavilion. The café opened in July 2021 for 4 hours each Saturday and Sunday with drinks made in a purchased “bean to cup” coffee machine as used in most refreshment outlets. The cafe opened each weekend until the end of November subject to volunteer availability, opening for a “Santa” event in December and for a week in February to coincide with the school half-term holiday. The café resumed normal opening hours from March 2022.

Net profit for the financial year was £2,914.57 on sales of £3,473.12. Stocktaking did not take place.

The creation of the pop-up café incurred a cost of £5,452 which included the purchase of the coffee machine. Specific donations towards its cost were £784.

Bowls

The Friends of Spencer Park agreed to pay Coventry City Council for an agreed level of maintenance for the protection and maintenance of the Flat Green in 2021/22 although no matches took place.

The Albany Bowling Club continues to use the Crown Green.

Furniture

As previously noted, this description is given to seating and facilities that enhance the visitor experience of visiting Spencer Park and Recreation Ground. During 2021/22 seating on the recreation ground was funded by grants from the Cole Charitable Trust and the Rowlands Trust. Users of the facilities and the Management Committee are very grateful for the support of these organisations.

Room Hire

The temporary meeting room at the pavilion is available for hire when a Committee member is available to supervise the user. The individual supervising the room hire must be in the park for the whole period. Due to COVID-19 the use of the room was restricted and only £90 was raised from the rental of this facility in 2021/22.

Defibrillator

It was recognised that a defibrillator was needed after the tragic loss of a local sportsman. A grant of £2,000 was made by a charity and more than £4,000 was raised through Crowdfunding and donations. The funding is “restricted” for the purchase, maintenance and ongoing costs of this essential equipment.

Pavilion Refurbishment

The Pavilion Committee were awarded a bursary of £5,790 by Coventry City Council to fund professional advisers. Work on the project is ongoing and it is anticipated that a lease arrangement will be entered with Coventry City Council by the end of 2022, with work commencing in late summer 2023.

2022/23 and onward priorities

More volunteers will be recruited to offer their time on a rota basis to provide refreshments and to ensure that the long-term plan to redevelop the pavilion is supported.

The provision of a storage container is still a priority as identified in 2019. This will be essential when the pavilion is being refurbished and fully used as it will minimise the space used the storage of sports equipment, freeing space for catering equipment.

Engagement with Coventry City Council and other local charities continues to be essential to ensure that we deliver the services that the communities we serve require.

ADMINISTRATIVE DETAILS

Charity Registration Number: 1176323

Other working names:

Friends of Spencer Park Coventry

Friends of Spencer Park & Recreation Ground

Principal Address: 80 Broadway, Coventry CV5 6NU

Email: friendsofspencerpark@gmail.com

Website: www.friendsofspencerpark.org

The charity trustees who manage the charity:

Anthony Godber (resigned 31 March 2022)

Carol Bayliss

Elizabeth Bayton (resigned 8 February 2022)

Helen Elias (resigned 18 September 2021)

Helen Spence

Jane Donovan (resigned 31 March 2022)

Karen Berry

Ken Taylor (appointed 7 March 2022 – Chair)

Patricia Ryan (resigned 31 March 2022)

Paul Smith

Tim Brooke

Zilpha Reed

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees on 25 July 2022

K J Taylor

.....

Chair of Trustees



CHARITY COMMISSION
FOR ENGLAND AND WALES

Friends of Spencer Park			Charity No (if any)	1176323	
Annual accounts for the period					
Period start date	1-Apr-21	To	Period end date	31-Mar-22	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	4,133	14,447	-	18,580	2,797
Charitable activities	S02	-	4,663	-	4,663	12,191
Other trading activities	S03	3,676	-	-	3,676	13,668
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other Misc + room rental	S06	-	-	-	-	-
Total	S07	7,809	19,110	-	26,919	28,656
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	490	-	-	490	-
Charitable activities	S09	786	7,050	-	7,836	4,093
Separate material item of expense	S10	5,177	3,771	-	8,948	4,620
Other - cost of goods for sale	S11	1,758	-	-	1,758	-
Total	S12	8,211	10,821	-	19,032	8,713
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	402	8,289	-	7,887	19,943
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	402	8,289	-	7,887	19,943
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	402	8,289	-	7,887	19,943
Reconciliation of funds:						
Total funds brought forward	S21	7,003	12,940	-	19,943	
Total funds carried forward	S22	6,601	21,229	-	27,830	19,943

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	6,861	20,969	-	27,830	-
Total current assets		B10	6,861	20,969	-	27,830	-
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	6,861	20,969	-	27,830	-
Total assets less current liabilities		B13	6,861	20,969	-	27,830	-
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	6,861	20,969	-	27,830	-
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		20,969		20,969	-
Unrestricted funds		B19	6,861		-	6,861	-
Revaluation reserve		B20				-	
Total funds		B21	6,861	20,969	-	27,830	-
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
			K J Taylor		K J TAYLOR		07/20222

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 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 accounts have been prepared in accordance with:

- and 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) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

Yes

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>The charity was formed to manage assets owned by Coventry City Council and develop facilities for the local community</i>

<i>There are no known problems and no borrowings</i>

<i>The accounts have been prepared on a going concern basis.</i>

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

No*

--

 * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

No*

--

 * -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

--

 There was no material prior year error

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

**Please provide a description
of the nature of each change
in accounting policy**

No changes made

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£

**Fund balances as previously
stated**

Adjustments:

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
--	-------------

**Net income/(expenditure) as previously
stated**

Adjustments:

**Previous period net income/(expenditure)
as restated**

Section C		Notes to the accounts	(cont)		
Note 2		Accounting policies			
2.2 INCOME					
This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.					
Recognition of income	These 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.	Yes	No	N/a	
		☒	☐	☐	
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a	
		☒	☐	☐	
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a	
		☒	☐	☐	
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a	
		☒	☐	☐	
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a	
		☐	☐	☒	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a	
		☒	☐	☐	
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a	
		☐	☐	☒	
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a	
		☐	☐	☒	
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a	
		☐	☐	☒	
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a	
		☐	☐	☒	
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a	
		☐	☐	☒	
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a	
		☐	☐	☒	
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a	
		☐	☐	☒	
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a	
		☐	☐	☒	
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a	
		☐	☐	☒	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a	
		☒	☐	☐	
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a	
		☐	☐	☒	
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a	
		☐	☐	☒	
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a	
		☒	☐	☐	
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a	
		☐	☐	☒	
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a	
		☐	☐	☒	
2.3 EXPENDITURE AND LIABILITIES					
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a	
		☐	☐	☒	
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a	
		☐	☐	☒	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a	
		☐	☐	☒	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a	
		☐	☐	☒	
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a	
		☐	☐	☒	
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a	
		☐	☐	☒	
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a	
		☐	☐	☒	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a	
		☐	☐	☒	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a	
		☐	☐	☒	
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a	
		☒	☐	☐	
2.4 ASSETS					
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £5,000. They are valued at cost.	☐	Yes	No	N/a
		☐	☐	☒	
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a	
		☐	☐	☒	
Heritage assets	They are valued at cost. The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a	
		☐	☐	☒	
Investments	They are valued at cost. Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a	
		☐	☐	☒	
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a	
		☐	☐	☒	
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a	
		☐	☐	☒	
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a	
		☐	☐	☒	
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a	
		☐	☐	☒	
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE					

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	3,557	5,933	-	9,490	-
	Gift Aid	576	90	-	666	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	8,424	-	8,424	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		4,133	14,447	-	18,580	-
Charitable activities:		-	4,663	-	4,663	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	4,663	-	4,663	-
Other trading activities:	Café Sales	3,675	-	-	3,675	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		3,675	-	-	3,675	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
TOTAL INCOME		7,808	19,110	-	26,918	-

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Funds from tennis membership restricted for court management and funds donated for furniture

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 4 **Analysis of receipts of government grants**

	Description	This year £
Government grant 1	N/A	-
Government grant 2	N/A	-
Government grant 3	N/A	-
Other	N/A	-
	Total	-

	Description	Last year £
Government grant 1	N/A	-
Government grant 2	N/A	-
Government grant 3	N/A	-
Other	N/A	-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		N/A

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-				-
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	100	-	-	100				-
Fudraising agents	-	-	-	-				-
Operating charity shops	-	-	-	-				-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-				-
Advertising, marketing, direct mail and publicity	390	-	-	390	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-				-
Investment management costs:	-	-	-	-				-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	490	-	-	490	-	-	-	-
Expenditure on charitable activities:								
Defibrillator purchase and fitting	-	2,029	-	2,029	-	-	-	-
Tennis	-	791	-	791	-	-	-	-
Benches and park furniture	-	4,230	-	4,230	-	-	-	-
Garden Maint, plus memorial tree	786	-	-	786	-	-	-	-
Total expenditure on charitable activities	786	7,050	-	7,836	-	-	-	-
Separate material item of expense								
Pavilion feasibility study - bursary		3,771	-	3,771	-	-	-	-
Refurbishment and insurance	5,177	-	-	5,177	-	-	-	-
	-	-	-	-	-	-	-	-
Total	5,177	3,771	-	8,948	-	-	-	-
Other								
Trading cost of sales	1,758	-	-	1,758	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	1,758	-	-	1,758	-	-	-	-
TOTAL EXPENDITURE	8,211	10,821	-	19,032	-	-	-	-

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Purchase and install defib	-	2,029	-	2,029	-	-	-	-
Tennis club	791	-	-	791	597	-	-	597
Park benches and maintenance	786	4,230	-	5,016	-	-	-	-
Total	1,577	6,259	-	7,836	597	-	-	597

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	N/A	-	-
Extraordinary item 2	N/A	-	-
		-	-
Extraordinary item 3	N/A	-	-
Extraordinary item 4	N/A	-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8
 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
N/A		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

Section C

Notes to the accounts

Note 9Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C**Notes to the accounts****Note 10** **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages	
Social security costs	
Pension costs (defined contribution scheme)	
Other employee benefits	
Total staff costs	

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

This year:

N/A

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

N/A

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

N/A

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
N/A	N/A

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	N/A
Last year	N/A

Please state the legal authority or reason for making the payment

This year	N/A
Last year	N/A

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year £	Last year £
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year £	Last year £
-	-

The nature of the payment (cash, asset etc.)

N/A

N/A

The extent of redundancy funding at the balance sheet date

This year £	Last year £
-	-

Please state the accounting policy for any redundancy or termination payments

N/A

N/A

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£	£
-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Note 13Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter “Nil” if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter “Nil” if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 15

Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:	
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year:	
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 16Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.	N/A	N/A
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year <i>Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.</i>	
Last year <i>Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.</i>	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
<i>the effective date of the revaluation</i>		
<i>the name of independent valuer, if applicable</i>		
<i>qualifications of independent valuer</i>		
<i>the methods applied and significant assumptions</i>		
<i>any significant limitations on the valuation</i>		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm’s length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees’ or valuers’ best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:		
Analysis of investments		
	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:		
Analysis of investments		
	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity’s aims		

17.6 Concessionary loans

	Description	This year £	Last year £
		-	-
		-	-
		-	-
		-	-
	Total	-	-
	Description	This year £	Last year £
		-	-
		-	-
		-	-
	Total	-	-
	This year	Last year	
Terms and conditions eg interest rate, security provided			
Value of any concessionary loans which have been committed but not taken up at the reporting date			
Amounts payable within 1 year			
Amounts payable after more than 1 year			
Amounts receivable within 1 year			
Amounts receivable after more than 1 year			

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

This year	Last year

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--	--

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year
N/A	N/A

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

N/A	N/A
-----	-----

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
None	

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
None	

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
-	-
27,830	19,944
-	-
27,830	19,944

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	N/A	N/A
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	N/A	N/A

Section C	Notes to the accounts	(cont)
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Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event	N/A	N/A
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	N/A	N/A

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Tennis	R	Tennis club income and expenditure	10,818	4,663	791	-	-	14,690
Park furniture and maint	R	Facilities for recreation	1,330	2,634	4,000	-	-	36
Defibrillator	R	Defibrillator purchase, installation and maintenance	-	6,274	2,029	-	-	4,245
								-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			12,148	13,571	6,820	-	-	18,899

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Tennis	R	Tennis club income and expenditure	10,818	4,663	- 791	-	-	14,690
Park facilities inc benches	R	To encourage visitors to the park	1,331	2,634	- 4,000	-	-	35
General inc gardening and room hire	U	To pay for cleaning, insurance, garden maint etc.	6,948	4,074	- 7,386	-	-	3,636
Sales	U	Pop-up café for park users	847	3,473	- 1,406	-	-	2,914
Pavilion restructure	R	Develop feasibility plan for restoration	-	5,790	- 3,420	-	-	2,370
Defibrillator		Install defibrillator	-	6,284	- 2,029	-	-	4,255
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			19,944	26,918	- 19,032	-	-	27,830

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	
	N/A	

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
Tennis		

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter “True” in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
N/A		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter “True” in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C**Notes to the accounts****(cont)****Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

**Report to the
trustees/ members
of**

Charity Name
FRIENDS OF SPENCER PARK

**On accounts for the
year ended**

31/03/2022

**Charity
no (if
any)**

1176323

Set out on pages

(remember to include the page numbers of additional sheets)

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2022**.

As the charity's trustees, 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 Trust's accounts carried out under section 145 of the 2011 Act and 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 which give me cause to believe that in, any material respect:

- ☐ the accounting records were not kept in accordance with section 130 of the Charities Act; or
- ☐ the accounts did not accord with the accounting records; or
- ☐ the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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: J Holdsworth

Date: 25/07/2022

Name: JAMES HOLDSWORTH

Relevant professional qualification(s) or body (if any):

CIMA

Address:

30 Abercorn Road

Coventry CV5 8EF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

-

Accounts

FRIENDS OF SPENCER PARK

REPORT OF THE TRUSTEES

for the period 1 April 2020 to 31 March 2021

OBJECTIVES AND ACTIVITIES

The object of the Friends of Spencer Park is to provide, or assist in the provision of, facilities for recreation and other leisure time occupation in the interests of social welfare, with the object of improving the conditions of life of the inhabitants of Coventry, in particular but not exclusively by the preservation, promotion and improvement of Spencer Park Coventry.

The monthly meetings of the trustees were suspended in March 2020 because of Government restrictions but resumed on Zoom in December 2020. However during that time, while not organising their own events, they continued to promote the value of the Park through the local ECHO community newspaper and on social media.

ACHIEVEMENTS AND PERFORMANCE

When planning its activities for the year, the charity considered the Commission's guidance on public benefit. However, because of Covid-19 restrictions, very few of those activities actually took place. Exceptions were the virtual Dog Show in June and the pumpkin carving competition on Facebook in October. Against that the Park became a vital exceptionally well-used lifeline during lockdown for parents and children from the local area and beyond, as well as for anyone struggling to cope with the effects of self-isolation on their mental wellbeing.

The Friends, when the rules allowed, worked together with a number of local community organisations including Good Gym Coventry runners (clearing weeds and leaves), Coventry Grapevine (a picture trail), Windows Wonderland and the Albany Crown Bowls Club. They are particularly grateful for the cooperation received from Coventry City Council.

To encourage users from further afield to cycle to the Park they had four bike stands put in place funded by Transport for the West Midlands via Park That Bike. It also had a further picnic-table and bench installed, donated by a local family. The table has been designed to have a space for a wheelchair or pushchair.

The Tennis Club attracted a membership of 189 during the year including a very gratifying 120 new members and one corporate member. The income is ring-fenced to help pay for

the future refurbishment of the courts. The Club is now registered with the Lawn Tennis Association in its own right rather than through the Local Authority. The courts are checked weekly to ensure they are safe to play on.

The now-mature west border and other beds maintained by the Friends are a major feature of the park and receive constant positive comment.

PAVILION REFURBISHMENT

Pavilion Refurbishment Subcommittee continued to meet virtually during lockdown and in early 2021 was expanded to include a volunteer project manager, a lawyer with expertise in community asset transfers, a professional caterer and a strategic planner. It also received advice from a local highly successful fundraiser.

Architectural plans have been drawn up and a survey of park users has ascertained strong demand for a café and community space in the Pavilion. A strategic plan for 2021/22 has been agreed and the respective roles of the trustees and the Pavilion Subcommittee clarified. Negotiations have begun with the Council over the heads of terms for the lease.

FUTURE PLANS

The next stage in the refurbishment of the Pavilion will be to complete the business plan and carry out a feasibility study. A pop-up café to serve drinks and snacks from the Pavilion will operate at weekends in the summer to establish demand for a more permanent facility.

Following the sad death of a runner on the recreation ground the Friends are raising funds to install, and maintain, a defibrillator outside the Pavilion.

It is hoped that activities organised by the Friends will restart in the autumn. A Park Life photographic competition is already under way and, subject to Covid-19 rules being lifted, there will be a Dog Show and Pumpkin event.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The inaugural meeting of the Friends of Spencer Park & Recreation Ground took place on 18 June 2012 in Earlsdon, Coventry. A constitution was formally adopted on 10 September 2012. It was registered as a Charitable Incorporated Organisation on 16 December 2017. Its only voting members are its trustees who are elected for a term of three years at its annual general meeting.

**REPORT ON THE FINANCES FOR THE
FRIENDS OF SPENCER PARK
CHARITY 1176323
FOR THE YEAR ENDING 31 MARCH 2021**

In December 2017 the organisation was recognised by the Charity Commission and the name was abbreviated to Friends of Spencer Park. The report on the finances attached shows the income and expenditure of funds for 2020/21. In previous years income and expenditure had been reported by project type but due to COVID-19 there were no activities except tennis in the fiscal year, although donations were received, including those from individuals grateful for the hand-made masks supplied by one of the Trustees.

The accounts for 2020/21 have been prepared on an accrual's basis, recognising accrued income for the flat green and expenditure for furniture ordered and supplied but not charged in year. The anticipated Gift Aid claim for 2020/21 has not been accrued for prudence as HMRC reviews the claim each year and may query the return after the accounts have been approved at the AGM. Income from Gift Aid to be refunded by HMRC is anticipated to be £458.50.

The balance available in the accounts at the end of the year was £18,641.03, represented by a balance at the bank of £18,556.03 with £85.00 cash in hand. The cash in hand consists of £25 Petty Cash and floats of £20 x 3 for sales, donations and tombola when park functions can recommence.

Tennis income and expenditure is the only restricted part of the funds with the long-term aim of accumulate funds to resurface the tennis courts. With the restrictions forced by COVID-19 there has been significant interest in the Community Tennis Club resulting in an increase in membership.

Tennis

In 2020/21 the income for Tennis was mainly through the club membership. There was no coaching carried out. Expenditure had been for membership of the LTA and the purchase of some minor equipment. One person had duplicated their membership payment and the funds were credited back to them. This project is building a reserve towards payment for refurbishment of the tennis courts.

General

Income not specifically taken at or donated to one of the projects is included in the General fund. All non-specific expenses are paid from this fund and agreed transfers are made to support agreed projects. This fund is also used for expenses incurred to fund activities not covered by the projects. As there were no activities in year only general expenditure was incurred.

Gardening

Gardening has few cash donations and expenses but a great deal of time is donated to keep the park looking at its best. If a value were to be assigned to this function it would be greater than the total income for all the other projects. There was no income or expenditure in 2020/21.

Bowls

The protection and maintenance of the Flat Green has been a major consideration since the responsibility for this area has been assigned to the Friends of Spencer Park. In 2020/21 there was a donation received of £300 and a donation accrued of a further £300 received to fund the flat green. Expenditure of £123.86 was incurred for repairs to the fence and padlocks for the gate.

The Albany Bowling Club had taken responsibility for the flat green from 2019/20 and the plans to develop their teams and the Friends of Spencer Park donated £750 towards the green costs in that year. Financial support was offered again in 2020/21 but was not required due to minimal maintenance of the green because of COVID-19. During 2020/21 the Albany Bowling Club decided that from April 2021 they would not be involved in the flat green maintenance.

Room Hire

The meeting room at the pavilion is available for hire when a Committee member is available to supervise the user. The individual supervising the room hire must be in the park for the whole period. Due to COVID-19 the room was not used in 2020/21

2021/22 and onward priorities

Future priorities agreed include temporary refurbishment of the pavilion. This development will facilitate the use of the pavilion to offer high quality refreshments on a frequent basis. Volunteers will be asked to offer their time on a rota basis to offer refreshments. The long-term plan is to redevelop the pavilion and this interim measure of offering refreshments will be used to ensure that park users are engaged.

The long-term plan for the use of the restricted tennis funds will be to refurbish the courts.

The provision of a storage container is still a priority as identified in 2019. This will be essential when the pavilion is being refurbished and fully used as it will minimise the space used the storage of sports equipment, freeing space for catering equipment.

A defibrillator is to be installed in the pavilion as soon as possible. Funding for the purchase and ongoing maintenance of the equipment has been raised and will be a restricted fund in the accounts from 2021/22 onwards.

Grants have been secured to fund seating in the recreation ground. The facilities will be installed during 2021/22.

2021/22 functions

Due to the uncertainties around COVID-19 no budgets have been set for the usual projects in year. As soon as possible refreshments will be provided from the pavilion but the potential costs and income have not been quantified.

The functions in the park are normally focussed around quarters 1 and 2. There have been no functions in quarter 1 and there will probably be only “Bands in the Park” to take place in August and for the Dog Show to take place in September.

Halloween and Christmas functions are planned to take place as usual. The flat green will be available to hire for a minimal fee.

ADMINISTRATIVE DETAILS

Charity Registration Number: 1176323

Other working names:

Friends of Spencer Park Coventry

Friends of Spencer Park & Recreation Ground

Principal Address: 80 Broadway, Coventry CV5 6NU

Email: friendsofspencerpark@gmail.com

Website: www.friendsofspencerpark.org

The charity trustees who manage the charity:

Anthony Godber

Carol Bayliss

Elizabeth Bayton

Helen Elias

Helen Spence

Jane Donovan

Karen Berry

Patricia Ryan

Paul Smith

Tim Brooke

Zilpha Reed

Grants have been secured to fund seating in the recreation ground. The facilities will be installed during 2021/22.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees on 5 July 2021

K. Berry

KAREN BERRY

TRUSTEE

ADMINISTRATIVE DETAILS

Charity Registration Number: 1175323

Other working names:

Friends of Spencer Park Coventry

Friends of Spencer Park & Recreation Ground

Principal Address: 80 Broadway, Coventry CV5 9NU

Email: frs@spencerpark.org

Website: www.friendsofspencerpark.org

The charity trustees who manage the charity:

Anthony Godber

Carol Bayliss

Elizabeth Bayton

Heidi Ellis

Helen Spence

Jane Donovan

Karen Berry

Patricia Ryan

Paul Smith

Tim Brooks

Zilpha Reed

Friends of Spencer Park Accounts
Charity number 1176323
1 April 2020 - 31 March 2021

Opening Balance at Bank
 Plus Income to bank
 Less Expenditure from bank
Closing Balance inc accrued I & E

Opening cash
 Float to make up £20 x 3 as required
 Petty Cash
Closing Balance of Cash in hand
Funds available

2020/21
 £12,822.50
 £8,879.54
 -£3,146.01
£18,556.03

£0.00
 £60.00
 £25.00

£85.00
£18,641.03

Gift Aid Calculations
 Individual donations
 General small donations

HMRC anticipated refund
 £1,362.00 £340.50
 £472.00 £118.00
£1,834.00 £458.50

Represented by:

Opening Balance for Unrestricted Funds

Plus income, from:

Donations Gift Aid
 General Personal Donations
 Other general income
 Sales income
 Gardening
 Bowls
 Furniture
 Rooms Rental Income
 Accrued Bowls income

Less Expenditure, on:

General
 Sales
 Gardening
 Bowls
 Furniture
 Room Rental
 Accrued furniture expenditure

Total in year

Carried Forward Unrestricted Funds

Restricted funds - Tennis

Opening balance

Plus income from:

Club Membership
 Coaching income

Less Expenditure on:

Membership credit
 Equipment
 LTA membership

Total in year

Carried Forward Restricted Funds - Tennis

Prepared by:

Approved by:

Colin Kelly

£6,933.34
 £3,501.39

£1,362.00
 £472.00
 £817.39
 £0.00
 £0.00
 £300.00
 £250.00
 £0.00
 £300.00

£2,548.72

£846.98
 £0.00
 £0.00
 £123.86
 £0.00
 £0.00
 £1,577.88

£952.67

£7,886.01

£5,889.16
 £5,463.15

£5,463.15
 £0.00

£597.29

£25.00
 £92.29
 £480.00

£4,865.86

£10,755.02