

# **Roundhay Environmental Action Project**

Charity number 1132380

A company limited by guarantee number 06415058

## **Annual Report and Financial Statements**

**for the year ended 31 March 2024**



# **Roundhay Environmental Action Project**

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

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

# **Roundhay Environmental Action Project**

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

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

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

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Robert Greenwood		
Barbara Whitehouse		
Amanda Cottrell		
Alexis Percival		
Murray Hawtin		Deceased 26 Jan 2024
Adam Millican-Slater		Resigned 2 May 2023
Eleanor Moore		Resigned 7 Feb 2024
Paul Ellis		
Jane Stanbury		Appointed 7 Feb 2023
<b>Charity number</b>	1132380	Registered in England and Wales
<b>Company number</b>	06415058	Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
52 Lidgett Lane	Unity Trust Bank
Roundhay	9 Brindley Place
Leeds	Birmingham
LS8 1PL	B1 2HB

### **Accountants**

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

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is a company limited by guarantee and was formed on 1 November 2007. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

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

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Roundhay Environmental Action Project**

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

### **Objectives and activities**

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

To promote sustainable development within Leeds Metropolitan District and its environs for the benefit of the public by:

- a) the preservation, conservation and the protection of the environment and the prudent use of resources;
- b) the promotion of sustainable means of achieving economic growth and regeneration.

To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."

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

REAP is a community based organisation based in the Roundhay area of North East Leeds. REAP was born out of the concern of local residents who wanted to take positive action to tackle environmental issues and live more sustainably.

We promote practical action on climate change and the environment.

Oakwood Farmers' Market is run by our subsidiary trading arm.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the promotion of practical local action on living more sustainably in the face of climate change.

#### **Achievements and performance**

The underlying ethos of REAP is the promotion of the practical local action that can be taken to protect the environment in the face of the Climate Emergency. We aim to help reduce local carbon emissions and aid the move to renewable resources, create less waste, protect our local natural environment and increase biodiversity while fostering a sense of community in the area. In order to achieve this REAP volunteers have been involved with the following activities:

Continuing to run the Oakwood Farmers' Market and maintaining the Edible Bed and the Oakwood Library Orchard. The Annual Open Gardens event, held in June and attended by more than 500 people raised a record £5600.88 for St Gemma's Hospice. Volunteers also helped in planting a total of more than 300 native saplings at Moor Allerton Hall.

New activity this year has seen the establishment of new community orchards, a wildflower meadow project at the Spire Hospital site and fresh-water monitoring at the lakes in Roundhay Park and becks in the surrounding area:

Brackenwood Community Orchard – volunteers planted 6 fruit trees at a site on the estate supported by the Community Association and local councillors with help from MICE funding.

Elemete Community Orchard – over the last year an old, overgrown orchard on Elemete Lane has been rejuvenated with the help of volunteers. After initial clearing of the site, it was possible to celebrate Apple Day in October and sample the harvest, later activities included corrective pruning following a workshop with Fruitworks and routine maintenance.

The Wild flower Meadow Project has been carried out in association with Leeds Spire Hospital. Sites have been identified on their land suitable for wildflower meadows with the aim of providing a boost to biodiversity in the area and facilitating pollinator activity. Work began in March 2024 with sowing of seed in one bed and will progress throughout the year.

# **Roundhay Environmental Action Project**

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

### **Achievements and performance**

Fresh Water Monitoring – a group has been formed in association with members of Friends of Roundhay Park to investigate the quality of the water in the lakes and their feeder systems in the surrounding area. This work, which may also help identify the source of potential pollutants entering the system, was initially supported by Freshwater Watch/ Change X with equipment and training and will continue with REAP support and linking with other groups in the area.

### **Financial review**

The net income for the year was £1,024, including net income of £1,036 on unrestricted funds and net expenditure of £12 on restricted funds.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £9,413.

The trustees do not have a reserves policy.

# **Roundhay Environmental Action Project**

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

### **Statement of trustees' responsibilities**

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

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

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

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

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

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

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

Approved by the board of trustees on 9/10/2024

Paul Ellis (Trustee)

**Roundhay Environmental Action Project**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2024**

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	-	950	950	100
Gift aid donation from REAP Trading Ltd		3,792	-	3,792	3,268
<b>Total income</b>		<b>3,792</b>	<b>950</b>	<b>4,742</b>	<b>3,368</b>
<b>Expenditure on:</b>					
Insurance and subscriptions		307	-	307	381
Publicity		714	-	714	673
Equipment and repairs		299	464	763	-
Special events		499	-	499	312
Gardening		552	498	1,050	524
Accountancy		300	-	300	189
Bank charges		-	-	-	72
Professional fees		85	-	85	13
<b>Total expenditure</b>		<b>2,756</b>	<b>962</b>	<b>3,718</b>	<b>2,164</b>
<b>Net income / (expenditure)</b>		<b>1,036</b>	<b>(12)</b>	<b>1,024</b>	<b>1,204</b>
<b>Fund balances brought forward</b>		<b>8,377</b>	<b>186</b>	<b>8,563</b>	<b>7,359</b>
<b>Fund balances carried forward</b>	(3)	<b>9,413</b>	<b>174</b>	<b>9,587</b>	<b>8,563</b>

All incoming resources and resources expended derive from continuing activities.

**Roundhay Environmental Action Project**  
**Balance sheet**  
**as at 31 March 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current assets</b>				
Debtors and prepayments	(4) 391	-	391	323
Cash at bank and in hand	(5) 9,322	174	9,496	8,429
<b>Total current assets</b>	<u>9,713</u>	<u>174</u>	<u>9,887</u>	<u>8,752</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Accruals	300	-	300	189
<b>Total current liabilities</b>	<u>300</u>	<u>-</u>	<u>300</u>	<u>189</u>
<b>Net current assets / (liabilities)</b>	<u>9,413</u>	<u>174</u>	<u>9,587</u>	<u>8,563</u>
<b>Net assets</b>	<u>9,413</u>	<u>174</u>	<u>9,587</u>	<u>8,563</u>
<b>Funds</b>				
Unrestricted funds	9,413	-	9,413	8,377
Restricted funds	-	174	174	186
<b>Total funds</b>	<u>9,413</u>	<u>174</u>	<u>9,587</u>	<u>8,563</u>

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

The financial statements were approved by the board of trustees on 9/10/2024

Paul Ellis (Trustee)



# **Roundhay Environmental Action Project**

## **Notes to the accounts**

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

#### **1 Accounting policies**

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

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

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

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

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

##### **Going concern**

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

##### **Incoming resources**

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

##### **Grants and donations**

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

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

##### **Expenditure and liabilities**

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

##### **Taxation**

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

##### **Fund accounting**

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

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

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

**Roundhay Environmental Action Project**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
ChangeX	-	500	500	
Leeds City Council	-	450	450	-
Leeds Civic Trust	-		-	100
	<u>-</u>	<u>950</u>	<u>950</u>	<u>100</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Cooperative	21	-	-	-	21
LCC MICE 2021	20	-	20	-	-
LCC MICE 2022	145	-	145	-	-
LCC MICE 2023	-	450	333	-	117
ChangeX	-	500	464	-	36
	<u>186</u>	<u>950</u>	<u>962</u>	<u>-</u>	<u>174</u>

**Fund name**

Cooperative

LCC MICE 2021

LCC MICE 2022

LCC MICE 2023

ChangeX

**Purpose of restriction**

These funds support projects in the community which help protect the environment and raise awareness of climate change.

Towards the costs of repairing the edible bed and replacing damaged equipment.

Towards items to improve the environment and increase biodiversity.

Towards orchard trees.

Start-up funds for a water-monitoring project

**Roundhay Environmental Action Project**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>4 Debtors and prepayments</b>	2024	2023
	£	£
Amounts owed by subsidiary company	252	201
Prepayments	139	122
	<u>391</u>	<u>323</u>

<b>5 Cash at bank and in hand</b>	2024	2023
	£	£
Cash at bank	9,491	8,424
Cash in hand	5	5
	<u>9,496</u>	<u>8,429</u>

**6 Related party transactions**

**Trustee expenses**

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

**Trustee remuneration and benefits**

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

**Roundhay Environmental Action Project**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2024**

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	-	100	950	-	950	100
Gift aid donation from REAP Trading	3,792	3,268	-	-	3,792	3,268
<b>Total income</b>	<b>3,792</b>	<b>3,368</b>	<b>950</b>	<b>-</b>	<b>4,742</b>	<b>3,368</b>
<b>Expenditure</b>						
Insurance and subscriptions	307	381	-	-	307	381
Publicity	714	673	-	-	714	673
Equipment and repairs	299	-	464	-	763	-
Special events	499	312	-	-	499	312
Gardening	552	144	498	380	1,050	524
Accountancy	300	189	-	-	300	189
Bank charges	-	72	-	-	-	72
Professional fees	85	13	-	-	85	13
<b>Total expenditure</b>	<b>2,756</b>	<b>1,784</b>	<b>962</b>	<b>380</b>	<b>3,718</b>	<b>2,164</b>
<b>Net income / (expenditure)</b>	<b>1,036</b>	<b>1,584</b>	<b>(12)</b>	<b>(380)</b>	<b>1,024</b>	<b>1,204</b>
<b>Fund balances brought forward</b>	<b>8,377</b>	<b>6,793</b>	<b>186</b>	<b>566</b>	<b>8,563</b>	<b>7,359</b>
<b>Fund balances carried forward</b>	<b>9,413</b>	<b>8,377</b>	<b>174</b>	<b>186</b>	<b>9,587</b>	<b>8,563</b>