

Charity Trustee Sub-Committee

Monday 22 January 2024 at 2.00 pm

**To be held in the Town Hall,
Pinstone Street, Sheffield, S1 2HH**

The Press and Public are Welcome to Attend

Membership

Councillor Ian Auckland
Councillor Zahira Naz
Councillor Douglas Johnson
Councillor Richard Williams
Councillor Fran Belbin

PUBLIC ACCESS TO THE MEETING

Meetings of the Charity Trustee Sub-Committee are chaired by Councillor Ian Auckland.

A copy of the agenda and reports is available on the Council's website at www.sheffield.gov.uk. You may not be allowed to see some reports because they contain confidential information. These items are usually marked * on the agenda. Members of the public have the right to ask questions or submit petitions to Charity Trustee Sub-Committee meetings and recording is allowed under the direction of the Chair. Please see the [webpage](#) or contact Democratic Services for further information regarding public questions and petitions and details of the Council's protocol on audio/visual recording and photography at council meetings.

Charity Trustee Sub-Committee meetings are normally open to the public but sometimes the Committee may have to discuss an item in private. If this happens, you will be asked to leave. Any private items are normally left until last on the agenda.

Meetings of the Charity Trustee Sub-Committee have to be held as physical meetings. If you would like to attend the meeting, please report to an Attendant in the Foyer at the Town Hall where you will be directed to the meeting room. However, it would be appreciated if you could register to attend, in advance of the meeting, by emailing committee@sheffield.gov.uk, as this will assist with the management of attendance at the meeting. The meeting rooms in the Town Hall have a limited capacity. We are unable to guarantee entrance to the meeting room for observers, as priority will be given to registered speakers and those that have registered to attend.

Alternatively, you can observe the meeting remotely by clicking on the 'view the webcast' link provided on the meeting page of the [website](#).

If you wish to attend a meeting and ask a question or present a petition, you must submit the question/petition in writing by 9.00 a.m. at least 2 clear working days in advance of the date of the meeting, by email to the following address: committee@sheffield.gov.uk.

In order to ensure safe access and to protect all attendees, you will be recommended to wear a face covering (unless you have an exemption) at all times within the venue. Please do not attend the meeting if you have COVID-19 symptoms. It is also recommended that you undertake a Covid-19 Rapid Lateral Flow Test within two days of the meeting.

If you require any further information please email committee@sheffield.gov.uk.

FACILITIES

There are public toilets available, with wheelchair access, on the ground floor of the Town Hall. Induction loop facilities are available in meeting rooms. Access for people

with mobility difficulties can be obtained through the ramp on the side to the main Town Hall entrance.

**CHARITY TRUSTEE SUB-COMMITTEE AGENDA
22 JANUARY 2024**

Order of Business

Welcome and Housekeeping

The Chair to welcome attendees to the meeting and outline basic housekeeping and fire safety arrangements.

1. Apologies for Absence

2. Exclusion of Press and Public

To identify items where resolutions may be moved to exclude the press and public

3. Declarations of Interest

Members to declare any interests they have in the business to be considered at the meeting

(Pages 7 - 10)

4. Minutes of Previous Meeting

To approve the minutes of the last meeting of the Sub-Committee held on 15th September and 18th October, 2023.

(Pages 11 - 28)

5. Public Questions and Petitions

To receive any questions or petitions from members of the public.

(NOTE: There is a time limit of up to 30 minutes for the above item of business. In accordance with the arrangements published on the Council's website, questions/petitions at the meeting are required to be submitted in writing, to committee@sheffield.gov.uk, by 9.00 a.m. on 18th January, 2023).

6. Members' Questions

To receive any questions from Members of the committee on issues which are not already the subject of an item of business on the Committee agenda – Council Procedure Rule 16.8.

(NOTE: a period of up to 10 minutes shall be allocated for Members' supplementary questions - one supplemental question on each question may be asked by the Member who had submitted the original question).

7. Work Programme

Report of the Director of Policy and Democratic Engagement

(Pages 29 - 36)

- | | | |
|------------|---|----------------------|
| 8. | 2022/23 Sheffield City Council Charity Accounts
Report of the Director of Finance and Commercial Services | (Pages 37 - 314) |
| 9. | Lease of Café at Firth Park, Sheffield
Report of the Executive Director – Neighbourhood Services | (Pages 315 -
332) |
| 10. | Tramlines Festival
Report of the Executive Director – Neighbourhood Services | (Pages 333 -
346) |
| 11. | Rose Garden Cafe Update
Report of the Executive Director – Neighbourhood Services | (Pages 347 -
376) |

NOTE: The next meeting of Charity Trustee Sub-Committee will be held on Monday 4 March 2024 at 2.00 pm

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ADVICE TO MEMBERS ON DECLARING INTERESTS AT MEETINGS

If you are present at a meeting of the Council, of its Policy Committees, or of any committee, sub-committee, joint committee, or joint sub-committee of the authority, and you have a **Disclosable Pecuniary Interest** (DPI) relating to any business that will be considered at the meeting, you must not:

- participate in any discussion of the business at the meeting, or if you become aware of your Disclosable Pecuniary Interest during the meeting, participate further in any discussion of the business, or
- participate in any vote or further vote taken on the matter at the meeting.

These prohibitions apply to any form of participation, including speaking as a member of the public.

You **must**:

- leave the room (in accordance with the Members' Code of Conduct)
- make a verbal declaration of the existence and nature of any DPI at any meeting at which you are present at which an item of business which affects or relates to the subject matter of that interest is under consideration, at or before the consideration of the item of business or as soon as the interest becomes apparent.
- declare it to the meeting and notify the Council's Monitoring Officer within 28 days, if the DPI is not already registered.

If you have any of the following pecuniary interests, they are your **disclosable pecuniary interests** under the new national rules. You have a pecuniary interest if you, or your spouse or civil partner, have a pecuniary interest.

- Any employment, office, trade, profession or vocation carried on for profit or gain, which you, or your spouse or civil partner undertakes.
- Any payment or provision of any other financial benefit (other than from your council or authority) made or provided within the relevant period* in respect of any expenses incurred by you in carrying out duties as a member, or towards your election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.

*The relevant period is the 12 months ending on the day when you tell the Monitoring Officer about your disclosable pecuniary interests.

- Any contract which is made between you, or your spouse or your civil partner (or a body in which you, or your spouse or your civil partner, has a beneficial interest) and your council or authority –
 - under which goods or services are to be provided or works are to be executed; and
 - which has not been fully discharged.

- Any beneficial interest in land which you, or your spouse or your civil partner, have and which is within the area of your council or authority.
- Any licence (alone or jointly with others) which you, or your spouse or your civil partner, holds to occupy land in the area of your council or authority for a month or longer.
- Any tenancy where (to your knowledge) –
 - the landlord is your council or authority; and
 - the tenant is a body in which you, or your spouse or your civil partner, has a beneficial interest.
- Any beneficial interest which you, or your spouse or your civil partner has in securities of a body where -
 - (a) that body (to your knowledge) has a place of business or land in the area of your council or authority; and
 - (b) either -
 - the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body; or
 - if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which you, or your spouse or your civil partner, has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

If you attend a meeting at which any item of business is to be considered and you are aware that you have a **personal interest** in the matter which does not amount to a DPI, you must make verbal declaration of the existence and nature of that interest at or before the consideration of the item of business or as soon as the interest becomes apparent. You should leave the room if your continued presence is incompatible with the 7 Principles of Public Life (selflessness; integrity; objectivity; accountability; openness; honesty; and leadership).

You have a personal interest where –

- a decision in relation to that business might reasonably be regarded as affecting the well-being or financial standing (including interests in land and easements over land) of you or a member of your family or a person or an organisation with whom you have a close association to a greater extent than it would affect the majority of the Council Tax payers, ratepayers or inhabitants of the ward or electoral area for which you have been elected or otherwise of the Authority's administrative area, or
- it relates to or is likely to affect any of the interests that are defined as DPIs but are in respect of a member of your family (other than a partner) or a person with whom you have a close association.

Guidance on declarations of interest, incorporating regulations published by the Government in relation to Disclosable Pecuniary Interests, has been circulated to you previously.

You should identify any potential interest you may have relating to business to be considered at the meeting. This will help you and anyone that you ask for advice to fully consider all the circumstances before deciding what action you should take.

In certain circumstances the Council may grant a **dispensation** to permit a Member to take part in the business of the Authority even if the member has a Disclosable Pecuniary Interest relating to that business.

To obtain a dispensation, you must write to the Monitoring Officer at least 48 hours before the meeting in question, explaining why a dispensation is sought and desirable, and specifying the period of time for which it is sought. The Monitoring Officer may consult with the Independent Person or the Council's Standards Committee in relation to a request for dispensation.

Further advice can be obtained from David Hollis, General Counsel by emailing david.hollis@sheffield.gov.uk.

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Charity Trustee Sub-Committee

Meeting held 15 September 2023

PRESENT: Councillors Ian Auckland (Chair), Zahira Naz (Deputy Chair), Douglas Johnson (Group Spokesperson), Richard Williams and Fran Belbin

1. APOLOGIES FOR ABSENCE

1.1 No apologies for absence were received.

2. EXCLUSION OF PRESS AND PUBLIC

2.1 It was noted that the appendices to items 9 and 10 on the agenda were not available to the public or press because they contained exempt information. If Members wished to discuss the information in the appendices, the Committee would ask the members of the public and press to kindly leave for that part of the meeting and the webcast would be paused.

3. DECLARATIONS OF INTEREST

3.1 No declarations of interest were received.

4. MINUTES OF PREVIOUS MEETING

4.1 The minutes of the meeting of the Committee held on 5th June, 2023 were approved as a correct record.

5. PUBLIC QUESTIONS AND PETITIONS

5.1 The Policy Committee received no petitions from members of the public.

5.2 The Committee received three questions from members of the public. Two members of the public consented to ask their questions at the start of item 8. to which the questions directly related.

Question from: Friends of Graves Park

Regarding the Tennis Courts Proposed Project:

The Friends of Graves Park object to this 25 year disposal of the tennis courts to a private company, which is privatisation of charitable parkland, as it transforms publicly owned assets into privatised holdings, in Graves Park and the other charitable parks and would like to ask the following questions:

1. Are the members of the Charity subcommittee aware that they are acting as trustees for those parks which are charitable and the consequent implications?

2. Is the Charity Subcommittee aware that there is no such company with the name of "Courtside CIC"? This displaying the calibre of attention to detail of the report in Agenda Item 8, is the Charity Subcommittee confident that there are no other fundamental errors in this report or in the planning of this proposed disposal?
3. What is the correct name of the company concerned and why was this company chosen over the others?
4. Which companies were approached in the selection process, how many companies were in this process and how many of these companies shared the same directors?
5. When did the council go through the selection process for this company?
6. Is the Charity Subcommittee aware that the notices for the disposals of these plots of Charitable land were posted at the beginning of the summer holidays and responses expected by 21st for disposal of parks and 28th August, a bank holiday, for the notices regarding Charitable land? Are they also aware that many of the Friends groups of the parks concerned were unaware that this privatisation concerned their parks? This being the case, does the Charity subcommittee accept that as a process of notification, this process is flawed, undemocratic and should therefore be redone?
7. Is the Subcommittee aware and will the council acknowledge that the tennis hub deal is tied in with the Tramlines festival and that is why the dubious and illogical decision to continue to hold Tramlines in Hillsborough Park has been pushed through?
8. How does this proposal directly benefit the Graves Park Trust? If there is no significant benefit to the Graves Park Trust, how can the Charity Subcommittee agree to this proposal while maintaining the impartiality to act in the best interests of the Graves Park Trust, in its role as trustee?
9. Can the Charity Subcommittee confirm that the council has approached the Charity Commission to check that a scheme is not needed in the case of this disposal? If they have checked, on what date was this done? If they have not checked, why not?
10. In the face of such overwhelming opposition to the scheme why would the council continue with it, especially after the understanding that all that is legal is not right, as proved by the Lowcock report over which they have lost so much public trust?

Taking into account the answers to all the above questions and the information above that has now been shared with the Charity Subcommittee and Sheffield City Council as an organisation, as we have now drawn your attention to these matters, anyone who subsequently proceeds with this proposal does so in full knowledge of its inherent inaccuracies.

Further Questions regarding Graves Park:

1. What is the Charity Subcommittee's response regarding the charitable land in Graves Park that is currently still waiting to be restored to parkland? This land is the old Norton Nurseries site, two parts of which are already restored (by Friends of Graves Park) and open to the public. The Friends have been waiting for permission to start the next section for the past 8 years. The Friends already have a scheme for this work and have already agreed to fund the restoration. Can you give us a time scale of when that permission

will be forthcoming? Could it be possibly in the next 12 months? (Please note this is a revision of a question asked in 2022, also in previous years and we are still waiting for a satisfactory answer. Please also note that the Parks department are currently using this as a depot and waste collection site for 36 parks and open spaces, even though Freedom of Information responses deny that it is a depot and that on at least 2 occasions in the past this was stated to be derelict and surplus to requirements and then the council tried to sell it off, which is why the Friends of Graves Park are keen to restore it to parkland.)

2. As the councillors must be aware, once a proper scheme is put together, applying for funding and grants for a project can go ahead, so, is it possible for the Charity Subcommittee to encourage the council officers to work with the Friends of Graves Park to put together a business plan to restore the Rose Garden Café back to its former glory as a matter of urgency, so that the Friends can pursue applying for funding?

The Chair thanked the questioner for bringing these questions to the committee and explained that a full written response would be provided.

6. MEMBERS' QUESTIONS

- 6.1 A schedule of questions to the Chair, submitted in accordance with Council Procedure Rule 16, and which contained written answers, was circulated. Supplementary questions, under the provisions of Council Procedure Rule 16.4, were asked and were answered by the Chair.

7. WORK PROGRAMME

- 7.1 The Principal Democratic Services Officer presented the Work Programme. Discussion took place around a task and finish group to include members of the Governance Committee and the Charitable Trustee Sub-Committee to discuss governance arrangements.

A request was made to convene an extraordinary meeting of the committee for the purposes of discussing the Rose Garden Café in Graves Park and the Chair agreed to facilitate this.

A request was made to add an update on Norton Nurseries to the work programme for future consideration.

- 7.2 **RESOLVED UNANIMOUSLY** that, having considered if they wanted any further additions or adjustments to the work programme:-

1. the Committee's work programme, as set out in Appendix 1 be agreed, including any additions and amendments identified in Part 1, with the addition of items relating to the Rose Garden Café (to be heard in October), Norton Nurseries and the governance of charities of which the Council is

the charitable trustee (including charitable accounts);

8. CONSIDERATION OF OBJECTIONS TO LEASES REGARDING PARKS TENNIS

8.1 The Policy Committee received two questions from members of the public.

Questions from Friends of Hillsborough Park

- Over 2117 people oppose the Activity Hub scheme. In the face of such overwhelming opposition to the scheme why would the council continue with it?
- Given the overwhelming public opposition does the council support it because it will create more physical activity? If so, how many hours of physical activity do people spend on the MUGA and tennis courts now and how does this compare to the projected hours of activity on the facilities post-development?
- Given the overwhelming public opposition does the council support it because it will create financial sustainability for parks tennis? If so, why is it not currently sustainable, is parks tennis currently a source of income or a cost to the council and what is written into the project proposal in terms of sustainability? Classing all financial information as commercially confidential will not convince the public that there is any potential benefit to offset the clear disadvantages of the scheme.
- Given that the overwhelming public opposition focussed particularly on the effect the proposal would have on those people and families affected by the cost of living crisis (and noting that an EIA has been completed), does the council support it because it will create better facilities for people who live in social deprivation? If so, what evidence does the council have to demonstrate that reducing free-to-use space and adding pay-to-use activities will be beneficial to those people and families affected by the cost of living crisis?
- Given that the overwhelming public opposition also highlighted the effect the proposal would have on the disabled communities (and noting that an EIA has been completed) does the council support it because it will create more opportunities for physical activity for people with disabilities? If so, does the council have the support of those organisations which currently use the space – which include Cycling4All, Burton Street Foundation, Friends2Gether, Inspirations – and for these organisations is an Activity Hub preferable to the existing facilities?
- Given the overwhelming public opposition which builds on the results of the Activity Hub survey where only 38% of respondents support a fully indoor space, does the council support it because it believes there is a need for more community space? If so, has the council determined that all other venues – HASA, the pavilion, the makers shed and Hillsborough sports

centre are at capacity?

There is overwhelming opposition to the proposal for an Activity Hub. It was never based on local demand for new facilities, it is a waste of council resources, it is likely to produce worse outcomes than the current facilities, it will reduce public access space in the park, create unnecessary additional buildings and there is no evidence shared with the public to suggest that it will make parks tennis any more sustainable.

Given that the council needs to make £48m of budget cuts this year, in the absence of any public support for the project we believe it will be a poor use of £363k of council funds and we therefore believe that the scheme should not go ahead.

Background To These Questions

1. There is overwhelming opposition to the scheme
 - a. 2117 people oppose the scheme on Change.Org
 - b. only 412 people voted for a hub in the 2022 Hub questionnaire, 101 people voted against it and 94 were undecided
 - c. only 19 people from 412 voted for opportunities to try new activities such as petanque, padel tennis or adventure golf in the 2021 Hillsborough Park Forward Plan consultation
2. We have seen no evidence to support the claim that there will be increased physical activity
 - a. In a three month daily spot survey from March 2023 over six times as many people used the MUGA as used the tennis courts. Those people will not fit on a MUGA 1/3rd of its current size
 - b. From the 2022 Hub questionnaire it looks like twice as many hours of physical activity are spent on the MUGA compared to the tennis courts. Furthermore in that questionnaire 346 had used the MUGA and only 260 had booked tennis. The current proposal, with a MUGA ¼ the size of the tennis/padel provision is likely to reduce physical activity
 - c. The four tennis courts are currently (2022 Courtside data) used for 11% of their available time
 - d. At least 15% of the space currently used for physical activity will be converted to café, kitchen, toilets and external seating
3. We have seen no evidence that park tennis is currently unsustainable or that this proposal will make it sustainable. The following questions need to be addressed.
 - a. Is parks tennis a current expense to the council or does it generate income?
 - b. What is the current contribution to the sinking fund over the last 7

- years?
- c. What is the projected annual contribution in £000s per annum built into the project proposal? This should be a fundamental part of the project proposal.
 - d. How does the £000s in improved sustainability compare to spending £363,000 of council funds on the project?
 - e. Has any court renovation in the last 7 years been funded by anyone other than the LTA?
 - f. Have other solutions for improving sustainability been considered – e.g. increasing fees, reducing block booking discounts, reducing the number of courts to maintain usage/increase occupancy/reduce costs?
 - g. 32 courts with 4 floodlit will need a sinking fund of £41,000 p.a. (LTA). Will it be possible to cover the sinking fund as well as making repayments to Prudential Borrowing, Key Fund (50% loan) and rent for Hillsborough Park?
 - h. Are payments for rent of the park and contribution to the sinking fund fixed amounts to be paid each year or a contribution from the Hub surplus?
4. Are councillors satisfied that this proposal will increase rather than decrease physical activity and improve health outcomes, particular amongst those people and families affected by the cost of living crisis?
- a. The comments on the change.org petition specifically mention the availability of free space for children to enjoy and believe that those who cannot afford to pay will be disadvantaged. Is there any evidence that the proposal will improve outcomes for those people and families affected by the cost of living crisis?
 - b. Doesn't the greater use of the Playground, MUGA and All Wheel Track compared to the use of the tennis courts demonstrate that free-to-use space produces better physical outcomes than pay-to-use?
 - c. Given the wealth of opportunities for paid-for sporting activity currently available in the park and the surrounding area, where is the evidence that adding more paid-for activities and reducing space for free play, will achieve the desired outcomes?
5. Are councillors satisfied that this proposal will increase rather than decrease physical activity and improve health outcomes, particularly for people with disabilities?
- a. The survey respondents specifically mention the availability of space for the integration of Cycling4All with other MUGA users. What evidence is there that the proposal will not disadvantage the

disabled?

- b. What evidence is there that the new facilities will offer a better opportunity for disabled people to be integrated with other park users than the existing MUGA?
 - c. Will mini-golf and a smaller MUGA be more advantageous to the disabled or give less opportunity for inclusive physical activity?
6. How does the council justify the construction of more new buildings in a public green space?
- a. How does the council justify the increased carbon footprint of constructing new buildings
 - b. What is the carbon footprint of running a second café in the park
 - c. Does the projected increase in car parking revenue indicate that new facilities will encourage people to drive from other parts of the city and what is the carbon footprint of those additional journeys?

Questions from Andy Chaplin

- Will the total income for the 8 spokes remain nominal with the hub & spoke model?
- Is there a concession fee with the existing lease with Courtside CIC?
- Is the proposed “concession fee and contribution to a sinking fund” mainly due to the increased earnings of the hub?
- Will the “concession fee and contribution to a sinking fund” be shown in the Hillsborough Park charitable accounts?
- If all of the earnings from the hub are not being shown in the Hillsborough Park charitable accounts do the councillors, as Trustees, agree with that arrangement?

In view of the potential for misrepresentation of the Hillsborough Park Charitable accounts I would ask the committee to defer a decision to dispose of charitable land in order to take legal advice.

The Chair thanked both questioners for attending the meeting and asking their questions and explained that; the officers would present their report to the committee, addressing points contained in their questions and a full written response would also be provided.

- 8.2 The Committee considered a report of the Executive Director of Neighbourhood Services and was asked to consider the contents of this and previous reports and make a decision as to whether the proposed disposal was on balance in the best interests of the charitable trusts/parks.

The decisions that the Charity Trustee Sub-Committee were asked to make on the basis of this report related to charitable and non-charitable land. These decisions

fall to the Charity Trustee Sub-Committee because the decisions in relation to the charitable and non-charitable sites are indivisible. A decision could not, for example, be taken by another Committee not to proceed and by this Sub-Committee to proceed as the contractual arrangement was proposed to apply to all of the sites. For the avoidance of doubt an amendment to the Constitution was agreed by Full Council on Wednesday 6th September 2023 to specifically reserve such decisions to this Sub-Committee.

8.3 Discussion took place around some of the satellite parks involved in the scheme, their individual governance arrangements and whether these would have any impact on the operator's proposals or the potential funding from Sports England. Officers reassured members that the operator was already running the tennis provision in the parks and would continue to do so and that Sports England were consulted after the committee meeting in June and were satisfied with the scheme as part of SCC's wider sport and leisure strategy.

8.4 It was moved by Cllr Auckland and seconded by Cllr Williams, as an amendment, that the recommendations submitted be amended by the addition of a recommendation to monitor performance and report back to the committee. The amendment was put to the vote and carried.

(NOTE: The result of the vote was FOR – 4 Members; AGAINST – 1 Members; ABSTENTIONS – 0 Members.

8.5 **RESOLVED:** That the Charity Trustees Sub-Committee:-

Having:

- noted and endorsed the contents of the report;
- noted that the Cooperative Executive Decision of 22nd April 2022 approved;
 - the proposed City Council funding contribution of up to £180,000 (of prudential borrowing) towards the development of the Activity Hub at Hillsborough Park; and
 - the allocation of Section 106 funds of up to £183,000 for the development of the facilities at Hillsborough Park, as described in the report; and
- reviewed and considered the objections and supportive comments received and, in particular, if the same affected the decision as to whether the proposals were in the best interests of each charity and park

confirmed their approval of:

1. the award of the contract to the preferred supplier Courtside CIC; and
2. the grant of leases of the properties referred to in the body of the report to the preferred supplier, Courtside CIC, on the terms set out in the previous reports, being satisfied that the proposed terms are the best that can be reasonably obtained in the circumstances.

The Charity Trustee Sub-Committee also requested that monitoring of the performance of the supplier take place in accordance with Appendix 1 and Appendix 2 of the report at item 8 of the meeting of the Charity Trustee Sub-

Committee, 5th June, 2023, and a report be brought back to the committee at its meeting in September 2024.

(NOTE: The result of the vote was FOR – 4 Members; AGAINST – 1 Members; ABSTENTIONS – 0 Members.

Councillor Douglas Johnson requested that his vote against the recommendations be noted)

8.6 **Reasons for Decision**

Whilst the Committee were grateful to those who had taken the time to respond to the notices and raise objections they noted that there was both support for as well as opposition to the proposals and, on balance, they did not feel that the objections raised substantial new issues, they did still feel that the proposals were in the best interests of each charity and park and they did feel that the proposed terms were the best that could be reasonably obtained in the circumstances.

8.7 **Alternatives Considered and Rejected**

The Committee considered not approving the contract and leases but felt that would not be in the best interests of the charities/parks.

9. **ENDCLIFFE PARK CAFE LEASE**

9.1.1 The committee considered a report of the Executive Director Operational Services seeking the approval of the Charity Trustee Sub Committee acting as Charity Trustee of Endcliffe Park (Registered Charity Number 1112149) (“the Charity”) to the grant of a lease of the Property (as defined at paragraph 1.2 of this report and referred to in the plan attached hereto) to Ashley Charlesworth on the terms set out in the Appendices to the report after consideration of the contents of the Qualified Surveyor’s Report and satisfying itself that the proposed terms are the best that can be reasonably obtained by the Charity in the circumstances.

9.1.2 It was clarified that the length of the lease was two years and it contained monitoring and performance requirements.

9.2 **RESOLVED UNANIMOUSLY:** That the Charity Trustees Sub-Committee:-

1. On consideration of the commercial terms and the Qualified Surveyor’s Report (set out in attached Appendices), confirm that the Trustees are satisfied that the proposed terms are the best that can be reasonably obtained by the Charity in the circumstances.
2. Approve the lease of the Property to the tenant based on the terms set out in this report.

9.3 **Reasons for Decision**

The proposal to grant a lease of this café facility:

- safeguards the café facility at Endcliffe Park for the short term
- secures an increased income stream by way of rent and contribution to running costs of the Park.
- enhances the attractiveness of the park as a valuable asset for use by the community
- enables the demised property to be occupied for the purposes of the charitable objects of the Charity
- complies with the statutory provisions contained within the Act and further with the requirements of the Charity Commission.

9.4 **Alternatives Considered and Rejected**

It is considered that there are no realistic alternative options here at this time

10. **LEASE OF ARBOURTHORNE LODGE, NORFOLK HERITAGE PARK**

10.1.1 The committee considered a report of the Executive Director of City Futures seeking the approval of the Charity Trustee Sub-Committee acting as Charity Trustee of Norfolk Park (Registered Charity Number 1040354) (“the Charity”) to grant a new lease of the Arbourthorne Lodge (“the Property”) to Amy’s House on the terms set out in the Appendices to the report after consideration of the contents of the Qualified Surveyor’s Report and satisfying itself that the proposed terms are the best that can be reasonably obtained in the circumstances.

10.1.2 It was clarified that the length of the lease was 15 years.

10.2 **RESOLVED UNANIMOUSLY:** That the Charity Trustees Sub-Committee:-

1. On consideration of the commercial terms and the Qualified Surveyor’s Report (set out in attached Appendices), agree that the Trustees are satisfied that the proposed terms are the best that can be reasonably obtained in the circumstances.
2. Approve the lease of the subject property to the tenant based on the terms set out in this report, subject to the advertising of notices and consideration by the Sub-Committee of any representation made in response to the public notices being advertised.

10.3 **Reasons for Decision**

The proposal to grant a lease of this property:

- contributes to charity park income
- reduces the charity’s liabilities by passing on maintenance and repair

responsibilities to the tenant

- complies with the statutory provisions contained within the Act and further with the requirements of the Charity Commission

10.4 **Alternatives Considered and Rejected**

It is considered that there are no realistic options here given that property is already occupied by Amy's House who have invested significantly in upgrading the building.

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SHEFFIELD CITY COUNCIL

Charity Trustee Sub-Committee

Meeting held 18 October 2023

PRESENT: Councillors Ian Auckland (Chair), Zahira Naz (Deputy Chair), Douglas Johnson (Group Spokesperson), Richard Williams and Fran Belbin

1. APOLOGIES FOR ABSENCE

1.1 No apologies for absence were received.

2. EXCLUSION OF PRESS AND PUBLIC

2.1 It was noted that the appendix to item 6 on the agenda was not available to the public or press because it contained exempt information. If Members wished to discuss the information in the appendix, the Committee would ask the members of the public and press to kindly leave for that part of the meeting and the webcast would be paused.

3. DECLARATIONS OF INTEREST

3.1 No declarations of interest were received.

4. PUBLIC QUESTIONS AND PETITIONS RELATED TO ITEMS ON THE AGENDA

4.1 The Policy Committee received no petitions from members of the public.

4.2 The Committee received two questions from members of the public.

Question from: Andy Kershaw

1.The committee is recommending a strategic partnership with an independent Chair to take the fundraising forward and the repair and restoration of the Rose Garden Café and so will members also ensure that the council (Parks & Countryside) puts forward this for an allocation from its own capital programme?

2.Why, when it was brought to the council's attention that it retained responsibility for repairs and maintenance to the Rose Garden café, has it NOT undertaken any proactive repairs or maintenance in the 12 months since the closure of the café and limited reopening? Is this not yet another example of the councils, neglect and failure to fulfil its obligations under the lease agreement with the operator?

3.What happens if the strategic partnership fails to secure the necessary funding to undertake all of the repairs and restoration costs? Does the council plan give itself residual power to demolish the Cafe?

4.The report specifies that options 1, 3, 4 &5 which include demolition are merely paused. Why is this because it is seen by campaigners and the friends of Graves Park as bad faith and the Sword of Damocles, continuing to hang over the building.

5.Will the committee sanction the Rose Garden Café partnership seeking alternative and cheaper quotations for the work outside of the somewhat breathtaking costs, which have been quoted for the repair and restoration of the building?

6. Will the committee now proceed to the task of working together with the community to get things moving and not waste any further time or expense with a costly consultation exercise, which will not give it any greater responses from the public than the 11,000 signatures did to our petition to save it? And why are we even considering this option if genuine partnership is to be embraced?

The Chair thanked the questioner for bringing the questions to the committee and explained that the Parks and Countryside Service did not have a budget for capital programmes and that most projects were delivered using external funding. The Parks and Countryside Service would support fundraising for this project wherever possible. Any decision for Sheffield City Council to allocate capital funding to the project would not fall under the remit of the Charity Trustee Sub-committee.

Internal and external scaffolding was installed at the café to mitigate any risk of structural failure and during the period since the café closed extensive surveys have been completed to understand the nature and scale of the problems.

No proactive work had taken place on the building over the last year. To bring the café back into full use a budget for the required proactive work would need to be identified. The Council confirmed that it would undertake any necessary reactive work to enable the café to operate safely.

The Council had spent over £110,000 to protect the building since July 2022 and weekly inspections of the scaffolding were being carried out by the repairs team.

The Chair emphasised that the Council was not pursuing demolition. The proposed plan was for a Rose Garden Café Partnership to develop a strategy for restoration which would be brought back to the committee for a final decision. The restoration approach was believed to be the option which most aligned with the charitable objectives of Graves Park. It was also highlighted that the report stated;

“We are however absolutely clear that the demolition and ‘do nothing’ options are not options that the Council wishes to pursue”

Question from: Friends of Graves Park

1. Is the Council now taking demolition off the table and going to start working with the Friends of Graves Park and the Save the Rose Garden Café group to refurbish the Rose Garden café building? If so when?

2. Can the Council, as a matter of urgency, put together a business plan with the FOGP and the SRGC group before the end of this year?
3. Will the Council undertake to do the tests on the front wall, so that we can, as a matter of urgency, identify the cause of the lean on the front wall?
4. Since there have been numerous delays already, can we accept the petition of 11,500+ (this includes paper signatures), the public meeting and the Save the Rose Garden Café movement as a consultation, to avoid any further delays to the process?
5. Does the council accept that the Friends of Graves Park Executive Committee, according to its constitution, has the power to:
 - “convene public meetings and in any other way elicit the view and interests of those who use the park and of other interested members of the public concerning the maintenance and development of the park as a public amenity and promote the objects of the Charity.
 - “provide a recognised channel of communication between the community and Sheffield City Council (the Council) on matters relating to the park.” (FOGP Constitution (revised) 22-3-2000)

The Chair thanked the questioner for bringing the questions to the committee and referred to his answers to the previous questions and to the report submitted to the committee for item 5 on the agenda. The Chair emphasised the desire to proceed quickly to establish the partnership subject to the recommendations of the report being agreed.

It was noted that the Council works with a number of partnerships and acknowledged that the Friends of Graves Park had specific powers in its constitution but that it was not appropriate for the Council to comment on the constitution of an independent body.

The structural engineer engaged by the Council to assess the front wall of the building suggested that the design of the roof had made it inevitable that there would be a front force on the wall. The report included the suggestion from the Friends of Graves Park that a conservation accredited engineer (CARE engineer) be appointed to undertake a survey and could also be a partner to provide professional advice throughout the journey.

5. ROSE GARDEN CAFE, GRAVES PARK

- 5.1.1 The Committee considered a report of the Executive Director of Neighbourhoods setting out the feasibility of a number of options for the Rose Garden Café. The report informed the committee of the issues, opportunities and risks of each of the options, including funding and delivery options. Approval was sought for officers, in partnership with stakeholders, to pursue the restoration option and proceed with developing a restoration strategy for the Rose Garden Café.

- 5.1.2 Members discussed the justification for further consultation work, particularly in the context of applying for grant funding where this would be a requirement. It was also acknowledged that the work of the partnership could commence whilst the consultation process was taking place simultaneously to avoid further delays.
- 5.1.3 A question was asked regarding whether the partnership would be able to source their own quotes for work on the site and it was explained that once a plan of work had been determined by the partnership then a procurement process would take place and would involve the partnership to ensure that best value was achieved.
- 5.1.4 Officers emphasised that the feasibility study included in the report had been carried out as they were duty bound to consider every option available but that no further work would be carried out on the options to demolish or replace the existing building. The Assistant Director for Legal and Governance clarified that it was not possible at that stage to remove these options completely because the committee did not have sufficient information to make that decision. There were too many unknown factors to be able to categorically rule out those options.

5.2 **RESOLVED:** That the Charity Trustees Sub-Committee approve:-

1. The proposal for Sheffield City Council, in partnership with stakeholders, to develop a strategy for the restoration of the Rose Garden Café building (options 2A and 2B), pausing work on a replacement building approach (design options 3 and 4) and a limited works approach (design options 1 and 5).
2. That the Rose Garden Café Partnership once established creates an action plan to develop the strategy for restoration, which will include defining the following:
 - A framework for a proportionate public consultation on the Rose Garden Café.
 - Establish funding sources to meet the structural remediation and building refurbishment works.
 - Agree a strategy for public communication.

5.3 **Reasons for Decision**

Given the findings in this report we believe that the recommendation to develop a restoration approach in partnership with stakeholders is currently the only viable option to achieving all the following;

- Aligns with the charitable objectives of Graves Park.
[1] “The provision and maintenance of a park and recreation ground for use by the public with the object of improving their conditions of life.”
- Meets the initial commissioning brief objectives.
Objective 1 - 'improve facilities for the city'.
Objective 2 - 'maximise revenue for each facility'.

- Provides a café in Graves Park.

5.4 **Alternatives Considered and Rejected**

5.4.1 Two alternative design approaches considered are:

- Limited works not providing a café (design options 1 and 5)
 - Existing building replaced, providing a café (design options 3 and 4)
- Please see sections 1.5 and 1.7 summarising why it is recommended for work to be paused on these design options.*

5.4.2 Alternative funding and delivery models considered and concluded not feasible at present are:

- A restoration or replacement building solution where Sheffield City Council are the sole funder, as available funds cannot at this time meet the full costs.
- A replacement building solution in partnership with the Friends of Graves Park and Save the Rose Garden Café Campaign as both groups have publicly stated they are only willing to support a restoration approach.
- A restoration or replacement building solution where an operator commits to solely funding and delivering either approach given the extent of the estimated costs.

5.4.3 Alternative to a partnership approach

We recognise that a restoration approach funded and delivered solely by stakeholders is a possibility. However, we believe that working in partnership provides the best opportunity to improve facilities and meet the charity objectives through a collaboration of skills, resources and funds.

6. **SURRENDER AND RE-GRANT OF LEASE OF ABBEYDALE INDUSTRIAL HAMLET**

6.1.1 The committee considered a report of the Executive Director Operational Services seeking the approval of the Charity Trustee Sub Committee acting as Charity Trustee of Abbeydale Industrial Hamlet, and the wider site of which it forms part, ("the Charity") to the surrender of the remaining term of the current lease and the grant of a new lease to the current tenant of the Property (as defined at paragraph 1.2 of this report and referred to in the plan attached hereto) on the terms set out in the Appendices to this report after consideration of the contents of the Qualified Surveyor's Report and satisfying itself that the proposed terms are the best that can be reasonably obtained by the Charity in the circumstances.

6.1.2 A member asked for clarification on the name of the lease holder and Assistant Director for Legal and Governance advised that they would confirm this after the meeting.

6.1.3 Members queried whether the correct insurance provisions were in place and officers reassured the committee that this would be a part of the terms of the lease agreement.

6.2 **RESOLVED UNANIMOUSLY:** That the Charity Trustees Sub-Committee:-

1. On consideration of the commercial terms and the Qualified Surveyor's Report (set out in attached Appendices), confirm that it is satisfied that the proposed terms are the best that can be reasonably obtained by the Charity in the circumstances.
2. Approve the publishing of the relevant Charity Act notices and note that a further paper will be brought back to the Charity Trustee Sub-Committee in the event of any objections to the disposal being received.
3. Subject to the outcome of recommendation 2, approve the surrender of the remaining term of the current lease and the grant of a new lease to the current Tenant on the terms set out in this report

6.3 Reasons for Decision

The proposal to surrender the current lease and grant a new lease of this property would enable the SMT to pursue funding to facilitate improvement work to improve the overall 'offer' to visitors. This would:

- help to secure the future and assists in maintaining this valuable asset for use by the community facility into the medium term
- enhance Sheffield as a tourist destination
- enable the demised property to be occupied for the purposes of the charitable objects of the Charity
- comply with the statutory provisions contained within the Act and further with the requirements of the Charity Commission.

6.4 Alternatives Considered and Rejected

It was considered that there were no realistic alternative options at this time. The Sub-Committee could decide not to agree to the surrender of the current lease and the granting of a new longer lease but the Property would then miss out on the investment currently on offer.



Report to Charity Trustees Sub-Committee

Date 22nd January 2024

Report of: James Henderson, Director of Policy and Democratic Engagement

Subject: Committee Work Programme

Author of Report: Amanda Clayton, Principal Democratic Services Officer

Summary:

The Committee's Work Programme is attached at Appendix 1 for the Committee's consideration and discussion. This aims to show all known, substantive agenda items for forthcoming meetings of the Committee, to enable this committee, other committees, officers, partners and the public to plan their work with and for the Committee.

Any changes since the Committee's last meeting, including any new items, have been made in consultation with the Chair, and the document is always considered at the regular pre-meetings to which all Group Spokespersons are invited.

The following potential sources of new items are included in this report, where applicable:

- Questions and petitions from the public, including those referred from Council
- References from Council or other committees (statements formally sent for this committee's attention)
- A list of issues, each with a short summary, which have been identified by the Committee or officers as potential items, but which have not yet been scheduled (See Appendix 1)

The Work Programme will remain a live document and will be brought to each Committee meeting.

Recommendations:

1. That the Committee's work programme, as set out in Appendix 1 be agreed, including any additions and amendments identified in Part 1;
2. That consideration be given to the further additions or adjustments to the work programme presented at Part 2 of Appendix 1;
3. That Members give consideration to any further issues to be explored by officers for inclusion in Part 2 of Appendix 1 of the next work programme report, for potential addition to the work programme;

Background Papers: None

Category of Report: Open

COMMITTEE WORK PROGRAMME

1.0 Prioritisation

1.1 For practical reasons this committee has a limited amount of time each year in which to conduct its formal business. The Committee will need to prioritise firmly in order that formal meetings are used primarily for business requiring formal decisions, or which for other reasons it is felt must be conducted in a formal setting.

1.2 In order to ensure that prioritisation is effectively done, on the basis of evidence and informed advice, Members should usually avoid adding items to the work programme which do not already appear:

- In the draft work programme in Appendix 1 due to the discretion of the chair; or
- within the body of this report accompanied by a suitable amount of information

2.0 References from Council or other Committees

2.1 Any references sent to this Committee by Council, including any public questions, petitions and motions, or other committees since the last meeting are listed here, with commentary and a proposed course of action, as appropriate:

Issue 1	
Referred from	
Details	
<i>Commentary/ Action Proposed</i>	

3.0 Member engagement, learning and policy development outside of Committee

3.1 Subject to the capacity and availability of councillors and officers, there are a range of ways in which Members can explore subjects, monitor information and develop their ideas about forthcoming decisions outside of formal meetings. Appendix 2 is an example 'menu' of some of the ways this could be done. It is entirely

appropriate that member development, exploration and policy development should in many cases take place in a private setting, to allow members to learn and formulate a position in a neutral space before bringing the issue into the public domain at a formal meeting.

2.2 Training & Skills Development - Induction programme for this committee.

Title	Description & Format	Date
Charities Commission	Knowledge update on the Charities Act and Charity Trustee Responsibilities	ASAP

Appendix 1 – Work Programme

Part 1: Proposed additions and amendments to the work programme since the last meeting:

Item	Proposed Date	Note
AMENDED: Extension to lease of Firth Park Cafe, Firth Park Heritage Park.	22 nd January 24	Moved from November 23 meeting
NEW: Update on Rose Garden Cafe	22 nd January 24	
NEW: Tramlines update	22 nd January 24	

Part 2: List of other potential items not yet included in the work programme

Issues that have recently been identified by the Committee, its Chair or officers as potential items but have not yet been added to the proposed work programme. If a Councillor raises an idea in a meeting and the committee agrees under recommendation 3 that this should be explored, it will appear either in the work programme or in this section of the report at the committee's next meeting, at the discretion of the Chair.

Topic	
Description	
Lead Officer/s	
Item suggested by	<i>Officer, Member, Committee, partners, public question, petition etc</i>
Type of item	<i>Referral to decision-maker/Pre-decision (policy development/post-decision (service performance/ monitoring)</i>
Prior member engagement/ development required (with reference to options in Appendix 2)	
Public Participation/ Engagement approach (with reference to toolkit in Appendix 3)	
Lead Officer Commentary/Proposed Action(s)	

Part 3: Agenda Items for Forthcoming Meetings

Meeting 4 2023	22 nd January 2024	Time 2pm				
Topic	Description	Lead Officer/s	Type of item <ul style="list-style-type: none"> Decision Referral to decision-maker Pre-decision (policy development) Post-decision (service performance/ monitoring) 	(re: decisions) Prior member engagement/ development required (with reference to options in Appendix 2)	(re: decisions) Public Participation/ Engagement approach (with reference to toolkit in Appendix 3)	Final decision-maker (& date) <ul style="list-style-type: none"> This Cttee Another Cttee (e.g. S&R) Full Council Officer
AMENDED: Extension to lease of Firth Park Cafe, Firth Park Heritage Park.	Two-year extension to current operator, rent review undertaken	Ian Wrightson	Decision	None	n/a	This committee
NEW: Update on Rose Garden Cafe			Update			
NEW: Tramlines	To seek approval from this Committee that the proposed agreement with Tramlines, including the associated fee structure, is in the best interests of the Hillsborough Park Charity.	Lisa Firth	Decision	Briefing to Committee Members in Dec 23.	n/a	This committee
Standing items	<ul style="list-style-type: none"> Public Questions/ Petitions Work Programme [any other committee-specific standing items e.g. finance or service monitoring] 					

Meeting 5 2023	4 th March 2024	Time 2pm				
Topic	Description	Lead Officer/s	Type of item <ul style="list-style-type: none"> Decision Referral to decision-maker Pre-decision (policy development) Post-decision (service performance/monitoring) 	(re: decisions) Prior member engagement/development required <i>(with reference to options in Appendix 2)</i>	(re: decisions) Public Participation/Engagement approach <i>(with reference to toolkit in Appendix 3)</i>	Final decision-maker (& date) <ul style="list-style-type: none"> This Cttee Another Cttee (e.g. S&R) Full Council Officer
Standing items	<ul style="list-style-type: none"> Public Questions/ Petitions Work Programme [any other committee-specific standing items e.g. finance or service monitoring] 					
Items which the committee have agreed to add to an agenda, but for which no date is yet set.						
Topic	Description	Lead Officer/s	Type of item <ul style="list-style-type: none"> Decision Referral to decision-maker Pre-decision (policy development) Post-decision (service performance/monitoring) 	(re: decisions) Prior member engagement/development required <i>(with reference to options in Appendix 2)</i>	(re: decisions) Public Participation/Engagement approach <i>(with reference to toolkit in Appendix 3)</i>	Final decision-maker (& date) <ul style="list-style-type: none"> This Cttee Another Cttee (e.g. S&R) Full Council Officer

Appendix 2 – Menu of options for member engagement, learning and development prior to formal Committee consideration

Members should give early consideration to the degree of pre-work needed before an item appears on a formal agenda.

All agenda items will anyway be supported by the following:

- Discussion well in advance as part of the work programme item at Pre-agenda meetings. These take place in advance of each formal meeting, before the agenda is published and they consider the full work programme, not just the immediate forthcoming meeting. They include the Chair, Vice Chair and all Group Spokespersons from the committee, with officers
- Discussion and, where required, briefing by officers at pre-committee meetings in advance of each formal meeting, after the agenda is published. These include the Chair, Vice Chair and all Group Spokespersons from the committee, with officers.
- Work Programming items on each formal agenda, as part of an annual and ongoing work programming exercise
- Full officer report on a public agenda, with time for a public discussion in committee
- Officer meetings with Chair & VC as representatives of the committee, to consider addition to the draft work programme, and later to inform the overall development of the issue and report, for the committee's consideration.

The following are examples of some of the optional ways in which the committee may wish to ensure that they are sufficiently engaged and informed prior to taking a public decision on a matter. In all cases the presumption is that these will take place in private, however some meetings could happen in public or e.g. be reported to the public committee at a later date.

These options are presented in approximately ascending order of the amount of resources needed to deliver them. Members must prioritise carefully, in consultation with officers, which items require what degree of involvement and information in advance of committee meetings, in order that this can be delivered within the officer capacity available.

The majority of items cannot be subject to the more involved options on this list, for reasons of officer capacity.

- Written briefing for the committee or all members (email)
- All-member newsletter (email)
- Requests for information from specific outside bodies etc.
- All-committee briefings (private or, in exceptional cases, in-committee)
- All-member briefing (virtual meeting)
- Facilitated policy development workshop (potential to invite external experts / public, see appendix 2)
- Site visits (including to services of the council)
- Task and Finish group (one at a time, one per cttee)

Furthermore, a range of public participation and engagement options are available to inform Councillors, see appendix 3.

Appendix 3 – Public engagement and participation toolkit

Public Engagement Toolkit

On 23 March 2022 Full Council agreed the following:

A toolkit to be developed for each committee to use when considering its ‘menu of options’ for ensuring the voice of the public has been central to their policy development work. Building on the developing advice from communities and Involve, committees should make sure they have a clear purpose for engagement; actively support diverse communities to engage; match methods to the audience and use a range of methods; build on what’s worked and existing intelligence (SCC (Sheffield City Council) and elsewhere); and be very clear to participants on the impact that engagement will have.

The list below builds on the experiences of Scrutiny Committees and latterly the Transitional Committees and will continue to develop. The toolkit includes (but is not limited to):

- a. Public calls for evidence
- b. Issue-focused workshops with attendees from multiple backgrounds (sometimes known as ‘hackathons’) led by committees
- c. Creative use of online engagement channels
- d. Working with VCF networks (e.g. including the Sheffield Equality Partnership) to seek views of communities
- e. Co-design events on specific challenges or to support policy development
- f. Citizens assembly style activities
- g. Stakeholder reference groups (standing or one-off)
- h. Committee / small group visits to services
- i. Formal and informal discussion groups
- j. Facilitated communities of interest around each committee (e.g. a mailing list of self-identified stakeholders and interested parties with regular information about forthcoming decisions and requests for contributions or volunteers for temporary co-option)
- k. Facility for medium-term or issue-by-issue co-option from outside the Council onto Committees or Task and Finish Groups. Co-optees of this sort at Policy Committees would be non-voting.

This public engagement toolkit is intended to be a quick ‘how-to’ guide for Members and officers to use when undertaking participatory activity through committees.

It will provide an overview of the options available, including the above list, and cover:

- How to focus on purpose and who we are trying to reach
- When to use and when not to use different methods
- How to plan well and be clear to citizens what impact their voice will have
- How to manage costs, timescales, scale.

There is an expectation that Members and Officers will be giving strong consideration to the public participation and engagement options for each item on a committee’s work programme, with reference to the above list a-k.



Report to Policy Committee

Author/Lead Officer of Report:

Philip Gregory- Director of Finance and Commercial Services

Report of: Director of Finance and Commercial Services

Report to: *Charity Trustee Sub Committee*

Date of Decision: 22 January 2024

Subject: *Sheffield City Council 2022/23 Charity Accounts*

Has an Equality Impact Assessment (EIA) been undertaken?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
If YES, what EIA reference number has it been given? <i>(Insert reference number)</i>				
Has appropriate consultation taken place?	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Has a Climate Impact Assessment (CIA) been undertaken?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
Does the report contain confidential or exempt information?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
If YES, give details as to whether the exemption applies to the full report / part of the report and/or appendices and complete below:-				
<i>“The (report/appendix) is not for publication because it contains exempt information under Paragraph (insert relevant paragraph number) of Schedule 12A of the Local Government Act 1972 (as amended).”</i>				

Purpose of Report:

The purpose of the report is to present the 2022/23 Sheffield City Council Charity Accounts, to communicate any relevant matters arising from the external auditors' independent examination, and to conclude the examination, request that Trustee approval is given by signing the Letter of Management Representations, the Statement of Accounts and the Annual Trustees Report.

Recommendations:

It is recommended that:

- The Charity Trustee Sub Committee notes the 2022/23 Sheffield City Council Charity Accounts and outcome of the external auditor's independent examination undertaken by Rogers Spencer Ltd Chartered Accountants.
- The Charity Trustee Sub Committee approves the 2022/23 Charity Accounts. The Chair of the Charity Sub-Committee will sign the Statement of Accounts, Trustee Report and Letter of Management Representations to conclude the external auditor's independent examination.

Background Papers:

Included for reference and approval are the 2022/23 Charity Accounts and Letter of Management Representations for the following sites:

- Graves Park
- Hillsborough Park
- Norfolk Park
- Weston Park
- Firth Park
- Endcliffe Park
- Richmond Park
- High Hazels Park
- City Hall Gardens
- Glen Howe Park
- Earl Marshall Recreation Ground
- Wincobank Wood Recreation Ground

Lead Officer to complete:-		
1	I have consulted the relevant departments in respect of any relevant implications indicated on the Statutory and Council Policy Checklist, and comments have been incorporated / additional forms completed / EIA completed, where required.	Finance: <i>Karen Hesketh</i>
		Legal: <i>David Hollis</i>
		Equalities & Consultation: <i>(Insert name of officer consulted)</i>
		Climate: <i>(Insert name of officer consulted)</i>
<i>Legal, financial/commercial and equalities implications must be included within the report and the name of the officer consulted must be included above.</i>		
2	SLB member who approved submission:	<i>(Insert name of relevant Executive Director)</i>
3	Committee Chair consulted:	<i>Cllr Ian Auckland</i>
4	I confirm that all necessary approval has been obtained in respect of the implications indicated on the Statutory and Council Policy Checklist and that the report has been approved for submission to the Committee by the SLB member indicated at 2. In addition, any additional forms have been completed and signed off as required at 1.	
	Lead Officer Name: Philip Gregory	Job Title: <i>Director of Finance and Commercial Services</i>
	Date: 11 January 2024	

1. PROPOSAL

Purpose

The purpose of the report is to present the 2022/23 Sheffield City Council Charity Accounts, to communicate any relevant matters arising from the external auditor's independent examination, and to request that approval is given to conclude the independent examination by signing the Letter of Management Representations, the Financial Statements, and Annual Trustees Report.

Introduction and Background

Several sites within Sheffield City Council have charitable status, meaning they are used for public benefit and improving people's lives.

Each year a set of statutory accounts accompanied by a trustee report is prepared for each charity, setting out the financial position for the year. These are subject to independent examination by external auditors' (dependant on income thresholds), and once finalised, these are published with the Charity Commission.

The accounts are prepared in accordance with relevant guidance, legislation and financial reporting standards for Accounting and Reporting by charities, as set out in Note 1 to the Accounts.

This report includes charity accounts for the following sites:

- Graves Park
- Hillsborough Park
- Norfolk Park
- Weston Park
- Firth Park
- Endcliffe Park
- Richmond Park
- High Hazels Park
- City Hall Gardens
- Glen Howe Park
- Earl Marshall Recreation Ground
- Wincobank Wood Recreation Ground

Governance:

Sheffield City Council is the sole Trustee of each charity, acting through the Charity Trustee Sub Committee.

Trustee responsibilities with respect of the accounts are to ensure that:

- Financial statements are prepared which give a true and fair view of the state of affairs of the charity for that period, and that they comply with statute and other financial accounting regulations.
- Proper accounting records are kept that disclose with reasonable accuracy the financial position of the charity.
- The assets of the charity are safe-guarded and reasonable steps are taken for the prevention and detection of fraud and other irregularities.

Further detail regarding Trustees responsibilities can be seen in the Trustees Report to the accounts.

2022/23 Accounts

The accounts for 2022/23 have been prepared and the independent examination has been undertaken by Rogers Spencer Ltd.

The accounts consist of:

- A statement of financial activities (income and expenditure account)
- Balance sheet
- Trustees report
- Independent Examiners report (External Audit)

The Trustees report for each charity includes any notable achievements and performance in the year.

The financial statements and accompanying Trustee reports are attached, to be signed by the Chair of the Charity Trustee Sub Committee to conclude the independent examination.

External Audit

Independent Examination

The auditors have completed their independent examination and confirm that there are no matters to bring to Trustees attention to enable a proper understanding of the financial statements to be reached. Full details of the report signed by Rogers Spencer Ltd can be found within each set of accounts.

Management representations

External auditors are required to undertake their work in accordance with International Auditing Standards. To complete their independent examination, and to satisfy their auditing standards, they are requesting written management representation from those charged with governance.

The auditors are also required to ask those charged with governance to confirm that there are no material uncertainties that cast significant doubt about the ability of the Council to continue as a going concern.

Appropriate enquiries have been made within the Council and no material uncertainties have been identified.

A letter of management representations for each site is attached in the format prescribed by external audit, to be signed by the Chair of the Charity Trustee Sub Committee to conclude the audit.

Recommendations

It is recommended that:

- The Charity Trustee Sub Committee notes the 2022/23 Sheffield City Council Charity Accounts and outcome of the external auditors' independent examination undertaken by Rogers Spencer Ltd Chartered Accountants.
- The Charity Trustee Sub Committee approves the 2022/23 Charity Accounts. The Chair of the Charity Sub-Committee will sign the Statement of Accounts, Trustee Report and Letter of Management Representations.

2. HOW DOES THIS DECISION CONTRIBUTE?

- 2.1 Approval of the 2022/23 Charity Accounts will conclude the external audit independent examination and allow publication with the Charity Commission. This will provide publicly available robust and transparent financial information for each of the charity sites.

3. HAS THERE BEEN ANY CONSULTATION?

- 3.1 Relevant management and staff have been consulted as appropriate throughout the process.

4. RISK ANALYSIS AND IMPLICATIONS OF THE DECISION

4.1 Equality Implications

4.1.1 There are no equal opportunities implications arising from the recommendations set out in this report.

4.2 Financial and Commercial Implications

4.2.1 There are no financial implications arising from the recommendations set out in this report.

4.3 Legal Implications

4.3.1 The Charities Act 2011 places a number of administrative, record-keeping, and filing obligations on charity trustees. The reporting obligations prescribed by the Charities (Annual Return) Regulations 2022 are met by the annual accounts, audit review, and trustee reports presented by this report.

4.4 Climate Implications

4.4.1 There are no climate implications arising from the recommendations set out in this report

4.4 Other Implications

4.4.1 There are no other implications arising from the recommendations set out in this report

5. ALTERNATIVE OPTIONS CONSIDERED

5.1 No further options have been considered but rejected in the course of developing this report.

6. REASONS FOR RECOMMENDATIONS

6.1 The Trustees of the Charity Accounts included in this report are required to approve the financial statements in order to provide audit assurance that their obligations as trustees to the charities have been met and subsequently conclude the external audit independent examination process, allowing for publication of the annual returns with the Charity Commission.

**CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND
OTHER CHARITABLE PURPOSES IN THE CITY OF SHEFFIELD**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NUMBER 260357

CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND OTHER CHARITABLE PURPOSES IN THE CITY OF SHEFFIELD

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CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND OTHER CHARITABLE PURPOSES IN THE CITY OF SHEFFIELD

REFERENCE AND ADMINISTRATIVE DETAILS

CHARITY NO: 260357

TRUSTEES

Sheffield City Council is the sole Trustee of the charity, acting through the Charity Trustee Sub Committee.

Charity Sub-Committee Members:

Cllr Ian Auckland (Chair)
Cllr Zahira Naz (Deputy Chair)
Cllr Douglas Johnson (Spokesperson)
Cllr Richard Williams
Cllr Fran Belbin

PRINCIPAL ADDRESS

Sheffield City Council
P.O. Box 1283 Town Hall Sheffield
S1 1UJ

INDEPENDENT EXAMINER

Melvin Bailey FCCA DChA
Rogers Spencer Limited
Newstead House
Pelham Road
Nottingham
NG5 1AP

**CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND OTHER CHARITABLE PURPOSES IN THE CITY OF SHEFFIELD
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2023**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19).

DESCRIPTION OF CHARITY'S TRUSTS AND OBJECTIVES

The governing document comprises conveyances dated 25 March 1937, 15 August 1938, 8 July 1938, 29 July 1937, 4 August 1942 and 23 September 1942 concerning six properties, two near Grenoside and four in the Mayfield Valley near Fulwood, and a scheme dated 24 October 2001. The scheme also includes 2 Mayfield Road cottages that have recently been let through Council Dwellings Stock but the rent is payable to the fund.

The income arising from the six properties, after costs involved in the repair, maintenance and other incidental expenses, is to be applied 50% in the upkeep of the City Hall Gardens (also known as Barkers Pool Gardens) or towards the upkeep of any other charitable Park or recreation ground held upon trust by Sheffield City Council. The remaining 50% will be transferred to the trustees of and applied in accordance with the objectives of 'The Spirit of Sheffield Children's Trust'.

ORGANISATION

Maintenance of City Hall Gardens is a charity and the sole Trustee is Sheffield City Council. The Charity Trustee Sub Committee is a standing sub committee of the Strategy and Resources Policy Committee. It has been established to take all decisions of the Council, including but not limited to disposal of and other dealings with charitable land.

Management of the City Hall Gardens is the responsibility of the Councils' Facilities Management service. Management and administrative decisions which are not decisions of the Council as Trustee, may be made, in accordance with the Leaders' Scheme of Delegation, by the Executive Director of Operational Services, the Director of Direct Services, or the head of Facilities Management service.

PUBLIC BENEFIT

The Trustees have complied with the duty in s.4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Details of how the charity has carried out its activities for the public benefit are given in the section below.

ACTIVITIES AND ACHIEVEMENTS

During the year a grant of £17,522 (2022: £16,993) has been identified to be made to The Spirit of Sheffield Children's Charity. No fund-raising activities took place in year.

FINANCIAL REVIEW AND FUNDING

Total net income for the year was £22,965 (2022: £16,061). At 31 March 2023 the Charity had total funds of £1,765,148 (2022: £1,742,183) of which £1,558,251 (2022: £1,558,252) is represented by endowment funds and the balance of £206,897 (2022: £183,931) is tied up in restricted funds.

**CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND OTHER CHARITABLE PURPOSES IN THE CITY OF SHEFFIELD
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2023**

RESERVES POLICY

The charity generates funds to be given out by grants for specific purposes as laid out in the governing document. It is not considered necessary to hold any free reserves.

RISK MANAGEMENT

The charity is dependent for its day-to-day management upon Sheffield City Council. It is therefore considered expedient and cost effective for the charity to adopt the Council's risk management policy and strategy, which it considers is a crucial part of the service planning process in highlighting key risks and how they affect the Council's ability to deliver its service and how they will be managed. The Council has incorporated a formal approach to risk, which would prevent them from achieving their objectives and to provide information and guidance on how these risks can be managed. The Council operates an Internal Insurance Account covering a variety of risks.

GOING CONCERN

There are no material uncertainties in relation to going concern. Further details about the adoption of the going concern basis are given in the accounting policies note 1.9.

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019;
- Make judgements 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 financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

**CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND OTHER CHARITABLE
PURPOSES IN THE CITY OF SHEFFIELD
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2023**

TRUSTEES

Sheffield City Council adopted a Committee system in May 2023. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Signed _____ Date _____

Cllr Bryan Lodge – Chair of the Charity Trustee Sub Committee.

**CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND OTHER CHARITABLE PURPOSES IN THE CITY OF SHEFFIELD
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2023**

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....
Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated:

CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND OTHER CHARITABLE
PURPOSES IN THE CITY OF SHEFFIELD
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023

	Notes	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Income and endowments from:					
Investments	2	42,166	-	42,166	34,407
Total income		<u>42,166</u>	<u>-</u>	<u>42,166</u>	<u>34,407</u>
Expenditure:					
Raising funds	3	1,103		1,103	778
Charitable activities	4	18,097		18,097	17,568
Total resources expended		<u>19,200</u>	<u>-</u>	<u>19,200</u>	<u>18,346</u>
Net loss on investment properties		-	(1)	(1)	-
Net income		<u>22,966</u>	<u>(1)</u>	<u>22,965</u>	<u>16,061</u>
Total funds at 1 April 2022		183,931	1,558,252	1,742,183	1,726,122
Total funds at 31 March 2023		<u>206,897</u>	<u>1,558,251</u>	<u>1,765,148</u>	<u>1,742,183</u>

**CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND OTHER CHARITABLE PURPOSES IN THE CITY OF SHEFFIELD
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022**

	Notes	Restricted 2021/22 £	Endowment 2021/22 £	Total 2021/22 £	Total 2020/21 £
Income and endowments from:					
Investments	2	34,407	-	34,407	34,162
Total income		34,407	-	34,407	35,111
Expenditure:					
Raising funds	3	778		778	3,651
Charitable activities	4	17,568		17,568	15,945
Total resources expended		18,346	-	18,346	19,895
Net gain on investment properties		-	-	-	-
Net income		16,061	-	16,061	14,565
Total funds at 1 April 2021		167,870	1,558,252	1,726,122	1,711,557
Total funds at 31 March 2022		183,931	1,558,252	1,742,183	1,726,122

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

**CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND OTHER CHARITABLE PURPOSES IN THE CITY OF SHEFFIELD
BALANCE SHEET
YEAR ENDED 31 MARCH 2023**

	Notes	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Fixed Assets					
Land & Buildings	6	-	1,545,001	1,545,001	1,545,002
Investments	7	241,987	13,250	255,237	230,120
		<u>241,987</u>	<u>1,558,251</u>	<u>1,800,238</u>	<u>1,775,122</u>
Creditors: amounts falling due in less than one year	8	(35,090)	-	(35,090)	(32,939)
Net current liabilities		<u>(35,090)</u>	<u>-</u>	<u>(35,090)</u>	<u>(32,939)</u>
Net assets		<u>206,897</u>	<u>1,558,251</u>	<u>1,765,148</u>	<u>1,742,183</u>
Funds					
Restricted funds	9	206,897	-	206,897	183,931
Endowment Funds	10	-	1,558,251	1,558,251	1,558,252
		<u>206,897</u>	<u>1,558,251</u>	<u>1,765,148</u>	<u>1,742,183</u>

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Signed _____

Cllr Ian Auckland (Chair) - Chair of the Charity Trustee Sub Committee

**CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND
OTHER CHARITABLE PURPOSES IN THE CITY OF SHEFFIELD
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1. Accounting Policies

Charities for the maintenance of City Hall Gardens and other charitable purposes in the City of Sheffield is a registered charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to make charitable donations to the Spirit of Sheffield Children's Trust and the City Hall Gardens Fund for its upkeep.

The charity constitutes a public benefit entity as defined by FRS 102. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting 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 (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Fixed assets

Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefit to the charity and the services it provides are for a period of more than one year.

Asset classification and valuation is determined according to the code established by the Royal Institute of Chartered Surveyors (RICS).

Investment properties are valued at fair value and not depreciated in accordance with FRS 102.

**CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND OTHER CHARITABLE PURPOSES IN THE CITY OF SHEFFIELD
NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023**

1.2 Depreciation

Depreciation is provided on fixed assets at rates calculated to write off the cost of the assets over their expected useful lives as follows:

- Land and previously revalued buildings are not depreciated.
- Park buildings have been depreciated on a straight line basis over 40 years, commencing on the transfer from assets under construction.
- Depreciation is not provided on land or assets under construction.
- The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not greater than the recoverable amount.

1.3 Investments

Fund balances are invested internally with Sheffield City Council. Investments are held at market value.

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund.

1.5 Income

Investment and other income is included when it can be reliably measured, and it is probable that the income will be received.

1.6 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, net of any VAT, which can be recovered as Sheffield City Council is the sole trustee and therefore has special status under s33 VAT Act 1994.

Expenditure has been allocated to the activities to which it is directly attributable.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

**CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND OTHER CHARITABLE PURPOSES IN THE CITY OF SHEFFIELD
NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023**

Charitable activities

Charitable activities are set out within the charitable deeds and represent the costs associated with the running and maintenance of the park.

Governance costs

Independent examination costs and finance officer costs are charged to the charity. The Council currently absorbs the cost of other officers' time. This policy is kept under review.

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the impact of COVID-19 on the charity's activities. Whilst it is not practical to accurately assess the duration and extent of the disruption, the trustees are confident that they have plans in place to deal with any impacts that arise.

CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND OTHER CHARITABLE PURPOSES IN THE CITY OF SHEFFIELD
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

	2022/23 £	2021/22 £
2. Investments		
Rent	36,722	34,190
Interest receivable	5,445	217
	<u>42,166</u>	<u>34,407</u>
3. Analysis of expenditure on raising funds		
Repairs and maintenance	277	48
Officer Time/Admin	826	730
	<u>1,103</u>	<u>778</u>
4. Charitable activities		
Grants payable	17,522	16,993
Independent examination fees - support costs	575	575
	<u>18,097</u>	<u>17,568</u>

5. Employees

The average number of employees for the year was nil (2020: nil).

6. Land and buildings

	Investment Properties
At valuation	
At 1 April 2022	1,545,002
Revaluations	(1)
At 31 March 2023	<u>1,545,001</u>
Net book value	
At 31 March 2023	<u>1,545,001</u>
At 1 April 2022	<u>1,545,002</u>

	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £
7. Investments			
At market value			
At 1 April 2022	216,870	13,250	230,120
Additions	42,166	-	42,166
Disposals	(17,049)	-	(17,049)
At 31 March 2023	<u>241,987</u>	<u>13,250</u>	<u>255,237</u>

The charity funds are invested in Sheffield City Council's Consolidated Loan Funds (interest paid half yearly). The market value is the same as historical cost.

	2022/23 £	2021/22 £
8. Creditors: amounts falling due within one year		
Independent examination fees	575	575
Grant payable to The Spirit of Sheffield Children's Trust	34,515	32,364
	<u>35,090</u>	<u>32,939</u>

CHARITIES FOR THE MAINTENANCE OF CITY HALL GARDENS AND OTHER CHARITABLE PURPOSES IN THE CITY OF SHEFFIELD
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

9. Restricted funds

	City Hall Gardens Fund £	Total £
Balance at 1 April 2022	183,931	183,931
Income	42,166	42,166
Expenditure	(19,200)	(19,200)
Balance at 31 March 2023	<u>206,897</u>	<u>206,897</u>

City Hall Gardens Fund

These are funds to be applied in the upkeep of the City Hall Gardens or of any other charitable Park or recreation ground held upon trust by Sheffield City Council.

Restricted funds - prior year

	City Hall Gardens Fund £	Total £
Balance at 1 April 2021	167,870	167,870
Income	34,407	34,407
Expenditure	(18,347)	(18,347)
Balance at 31 March 2022	<u>183,931</u>	<u>183,931</u>

10. Endowment funds

	£
Balance at 1 April 2022	1,558,252
Loss on revaluation	(1)
Balance at 31 March 2023	<u>1,558,251</u>

This fund represents the amount the Charity has invested in the endowed land and buildings and the proceeds of sale of endowed land and buildings which are held as investments.

Endowment funds - prior year

	£
Balance at April 2021 and 31 March 2022	<u>1,558,252</u>

11. Analysis of net assets between funds

	Restricted funds £	Endowment £	Total funds £
Fixed asset investments	241,987	1,558,251	1,800,238
Creditors due within one year	(35,090)	-	(35,090)
	<u>206,897</u>	<u>1,558,251</u>	<u>1,765,148</u>

Analysis of net assets between funds - prior year

	Restricted funds £	Endowment £	Total funds £
Fixed asset investments	216,870	1,558,252	1,775,122
Creditors due within one year	(32,939)	-	(32,939)
	<u>183,931</u>	<u>1,558,252</u>	<u>1,742,183</u>

12. Payments to Trustees

The Trustees have not received any payments from the Charity during the year (2022: £Nil).

13. Related party transactions

There were no related party transactions during the year that require disclosure (2022: none).

14. Ultimate controlling party

The ultimate controlling party is the sole trustee, Sheffield City Council.

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Charities For The Maintenance Of The City Hall Gardens

SHEFFIELD CITY COUNCIL
TOWN HALL
PINSTONE STREET
SHEFFIELD
S1 2HH

Charity Number : 260357

Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in the connection with your examination on the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances or known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

13 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

18 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware.

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of Sheffield City Council

Date

**EARL MARSHAL RECREATION GROUND
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NUMBER 1088787

EARL MARSHAL RECREATION GROUND

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**EARL MARSHAL RECREATION GROUND
REFERENCE AND ADMINISTRATIVE DETAILS**

CHARITY NO: 1088787

TRUSTEES

Sheffield City Council is the sole trustee of the charity, acting through the Cabinet of the Council

Charity Sub-Committee Members:

Cllr Ian Auckland (Chair)
Cllr Zahira Naz (Deputy Chair)
Cllr Douglas Johnson (Spokesperson)
Cllr Richard Williams
Cllr Fran Belbin

PRINCIPAL ADDRESS

Sheffield City Council
Parks and Countryside
Centre in the Park
Guildford Avenue
Sheffield
S2 2PL

INDEPENDENT EXAMINER

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

EARL MARSHAL RECREATION GROUND TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19).

DESCRIPTION OF CHARITY'S TRUSTS AND OBJECTS

The charity's governing document is a scheme sealed and dated 20 April 1967.

The objects of the charity are in or towards the provision of facilities for recreation, including physical exercise or other leisure time occupation, with the object of improving the conditions of life for the inhabitants of the City and County Borough of Sheffield and the surrounding District.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Earl Marshal Recreation Ground is a charity and the sole Trustee is Sheffield City Council. The Charity Trustee Sub Committee is a standing sub-committee of the Strategy and Resources Policy Committee. It has been established to take all decisions of the Council, including but not limited to disposal of and other dealings with charitable land.

Management of the park is the responsibility of the Councils' Parks and Countryside service. Management and administrative decisions which are not decisions of the Council as Trustee, may be made, in accordance with the Leaders' Scheme of Delegation, by the Executive Director of Neighbourhood Services, the Director of Parks, Leisure and Libraries, or the head of Parks and Countryside service.

PUBLIC BENEFIT

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Details of how the charity has carried out its activities for the public benefit are given in the section below.

EARL MARSHAL RECREATION GROUND TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

ACTIVITIES AND ACHIEVEMENTS

Earl Marshal Recreation Ground is classified as a local community park and is largely used for informal recreational activities. The area is maintained by the City Council's Parks & Public Realm service.

The following improvement works have been made within the park over the last year:

- Sight line improvements / shrub reduction and tree canopy lifting works have improved visibility across the site, reducing anti-social behaviour.
- We have begun capital works on tarmac and play improvements to the site.

EVENTS

No significant events – however we have continued to see a sustained use of the park by the local community throughout the year.

PLANS FOR FUTURE PERIODS

There are plans in the next financial period for further shrub reduction works. Along with this is the completion of the ongoing Tarmac repairs to the path network.

There are plans in future periods for the rewilding of areas of the park, with the aim to increase bio-diversity.

There are plans to improve the rear of the pavilion and there are plans of installation of Cruyff pitch

FINANCIAL REVIEW AND FUNDING

Restricted Funds - Net expenditure of £1,167 (21/22: Net expenditure of £8,909). This is due to restricted funds received of £7,742 (21/22: £0) for the tarmac and playground improvement capital projects, less depreciation of £8,909 (21/22: £8,909).

Unrestricted Funds - Net income of £3,768 (21/22: £161). This income is from investments. Expenditure on charitable activities totals £22,459 (21/22: £19,336) which is funded by income from charitable activities of £750 (21/22: £300) and the rest from the Sheffield City Council revenue grant of £21,369 (21/22: £19,197).

At 31 March 2023 the charity had total funds of £454,632 (21/22: £452,031). These funds are all tied up in fixed assets.

**EARL MARSHAL RECREATION GROUND
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

RESERVES POLICY

As the charity is managed and funded by the Council no specific unrestricted charity reserves are deemed to be necessary. Annual revenue expenditure is generally greater than income and the variance is born by the Council and not carried forward into the next financial year.

RISK MANAGEMENT

The charity is dependent for its day-to-day management upon Sheffield City Council. It is therefore considered expedient and cost effective for the charity to adopt the Council's risk management policy and strategy, which it considers is a crucial part of the service planning process in highlighting key risks and how they affect the Council's ability to deliver its service and how they will be managed. The Council has incorporated a formal approach to risk management in its day-to-day operations and has developed a toolkit to allow managers to identify risk, which would prevent them from achieving their objectives and to provide information and guidance on how these risks can be managed. The Council operates an Internal Insurance Account covering a variety of risks.

**EARL MARSHAL RECREATION GROUND
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

TRUSTEES

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Signed _____

Date _____

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EARL MARSHAL RECREATION GROUND

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....
Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated:

**EARL MARSHAL RECREATION GROUND
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Income and endowments from:						
Donations and legacies	2	21,709	7,742	-	29,451	19,197
Charitable activities	3	750	-	-	750	300
Investments	9	3,768	-	-	3,768	-
Total		<u>26,227</u>	<u>7,742</u>	<u>-</u>	<u>33,968</u>	<u>19,497</u>
Expenditure on:						
Charitable activities	4	22,459	8,909	-	31,368	28,245
Total		<u>22,459</u>	<u>8,909</u>	<u>-</u>	<u>31,368</u>	<u>28,245</u>
Net income/(expenditure)		3,768	(1,167)	-	2,600	(8,748)
Reconciliation of funds:						
Total funds brought forward		1,054	286,009	164,968	452,031	460,779
Total funds carried forward		<u>4,822</u>	<u>284,842</u>	<u>164,968</u>	<u>454,632</u>	<u>452,031</u>

There are no gains and losses other than the results for the year set out above.
All income and expenditure derives from continuing activities.

**EARL MARSHAL RECREATION GROUND
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted 2021/22 £	Restricted 2021/22 £	Endowment 2021/22 £	Total 2021/22 £	Total 2020/21 £
Income and endowments from:						
Donations and legacies	2	19,197	-	-	19,197	32,089
Charitable activities	3	300	-	-	300	495
Investments	9	-	-	-	-	(1,871)
Total		<u>19,497</u>	<u>-</u>	<u>-</u>	<u>19,497</u>	<u>30,713</u>
Expenditure on:						
Charitable activities	4	19,336	8,909	-	28,245	40,147
Total		<u>19,336</u>	<u>8,909</u>	<u>-</u>	<u>28,245</u>	<u>40,147</u>
Net income/(expenditure)		161	(8,909)	-	(8,748)	(9,434)
Reconciliation of funds:						
Total funds brought forward		893	294,918	164,968	460,779	470,213
Total funds carried forward		<u>1,054</u>	<u>286,009</u>	<u>164,968</u>	<u>452,031</u>	<u>460,779</u>

There are no gains and losses other than the results for the year set out above.
All income and expenditure derives from continuing activities.

**EARL MARSHAL RECREATION GROUND
BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Fixed assets						
Tangible fixed assets	8	-	284,842	-	284,842	286,009
Investments	9	4,822	-	164,968	169,790	166,022
		<u>4,822</u>	<u>284,842</u>	<u>164,968</u>	<u>454,632</u>	<u>452,031</u>
Current assets						
Debtors	10	633	-	-	633	630
Liabilities						
Creditors falling due within one year	11	(633)	-	-	(633)	(630)
Net current assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets		<u>4,822</u>	<u>284,842</u>	<u>164,968</u>	<u>454,632</u>	<u>452,031</u>
Funds						
Unrestricted income funds						
Designated funds	14	4,822	-	-	4,822	1,054
Restricted income funds	13	-	284,842	-	284,842	286,009
Endowment funds	12	-	-	164,968	164,968	164,968
		<u>4,822</u>	<u>284,842</u>	<u>164,968</u>	<u>454,632</u>	<u>452,031</u>

Approved by the Board of Trustees on and signed on its behalf by

.....

Cllr Ian Auckland
Chair of the Charity Trustee Sub-Committee

EARL MARSHAL RECREATION GROUND NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

1. Accounting Policies

Earl Marshal Recreation Ground is a registered charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide public parks and leisure walks.

The charity constitutes a public benefit entity as defined by FRS 102. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting 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 (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Fixed assets

Earl Marshal Recreation Ground is classified as a Community Asset. The trustees policy is to value Community Assets at £Nil.

Land and Buildings were carried in the accounts at deemed cost as at date of transition to SORP (FRS 102).

Other Plant and Equipment are carried at cost.

Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefit to the charity and the services it provides are for a period of more than one year.

Assets have been reviewed for any impairment loss in respect of consumption of economic benefit.

EARL MARSHAL RECREATION GROUND NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

1.2 Depreciation

Depreciation is provided on fixed assets at rates calculated to write off the cost of the assets over their expected useful lives as follows:

- Land and previously revalued buildings are not depreciated.
- Park buildings have been depreciated on a straight line basis over 40 years, commencing on the transfer from assets under construction.
- Plant and equipment have been depreciated on a straight line basis over 10 years.
- Depreciation is not provided on land or assets under construction.
- The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not greater than the recoverable amount.

1.3 Investments

Fund balances are invested internally with Sheffield City Council. Investments are held at market value.

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise of unrestricted funds that have been set aside by the trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund.

1.5 Income

Income from donations and grants, including capital grants, is included in income when it is probable that the income will be received, and is allocated to the appropriate fund.

Investment income is included when receivable.

Rental, events, and similar income is included when the event or function has taken place.

The cost of running the park is funded by Sheffield City Council. Annual revenue expenditure is generally greater than income and any variance is borne by the Council by way of a grant to the charity.

EARL MARSHAL RECREATION GROUND NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

1.6 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, net of any VAT, which can be recovered as Sheffield City Council is the sole trustee and therefore has special status under s33 VAT Act 1994.

The main exception to this treatment is payments for such items as gas and electricity are charged at the date of the meter reading rather than being apportioned between years. This policy is applied consistently each year.

Expenditure has been allocated to the activities to which it is directly attributable.

Cost of raising funds

The cost of generating any external funding, such as grant applications and events, is attributable to the time of Sheffield City Council officers who work on a range of projects including the charity. As such it is not possible to accurately apportion the cost of this to the charity so no charge is included in the accounts.

Charitable activities

Charitable activities are set out within the charitable deeds and represent the costs associated with the running and maintenance of the park.

Governance costs

Independent examination costs and finance officer costs are charged to the charity. The Council currently absorbs the cost of other officers' time. This policy is kept under review.

Staff costs

The staff who work for the charity are employed by Sheffield City Council, and are subject to the terms and conditions of that organisation. The costs of such staff are recharged to the charity. Full disclosure of the relevant staff costs and numbers is provided in the notes to these financial statements.

Pensions

City Council employees may participate in the Local Government Superannuation Scheme, which provides members with defined benefits related to pay and service. The City Council makes payments for this group of employees to the South Yorkshire Pensions Authority, which administers pension arrangements on behalf of Sheffield City Council and the other local authorities in the South Yorkshire area. The City Council bears any deficit or surplus on the scheme and does not charge this to the charity.

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**EARL MARSHAL RECREATION GROUND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.8 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**EARL MARSHAL RECREATION GROUND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED TO 31 MARCH 2023**

2. Donations and legacies	2022/23	2021/22
	£	£
Unrestricted:		
Sheffield City Council - revenue grant	21,369	19,036
S106 maintenance drawdown	340	-
	<u>21,709</u>	<u>19,036</u>
Restricted:		
Sheffield City Council -CRP	3,985	0
MHCLG (DCLG)	3,757	-
	<u>7,742</u>	<u>-</u>
	<u>29,451</u>	<u>19,036</u>

If expenditure is greater than income the variance is borne by Sheffield City Council and not brought forward into the next financial year.

3. Income from charitable activities	2022/23	2021/22
	£	£
Unrestricted:		
Fees & charges	-	-
Rents	750	300
	<u>750</u>	<u>300</u>

4. Analysis of expenditure on charitable activities	2022/23	2021/22
	£	£
Unrestricted:		
Employees	10,134	9,358
Grounds maintenance	1,129	1,075
Playground refurbishment and maintenance	4,087	3,747
Pavilion costs	1,880	3,722
Tree works	3,750	-
Governance costs	1,480	1,434
	<u>22,459</u>	<u>19,336</u>
Restricted:		
Depreciation	8,909	8,909
	<u>31,368</u>	<u>28,245</u>

5. Governance costs	2022/23	2021/22
	£	£
Managing and administration:		
Independent examination fees	633	630
Finance office costs	847	804
	<u>1,480</u>	<u>1,434</u>

6. Staff costs and trustees' remuneration	2022/23	2021/22
	Total	Total
	£	£
Salaries	8,043	7,427
Social security costs	2,091	1,931
	<u>10,134</u>	<u>9,358</u>

No employee received remuneration of over £60,000 during the year (21/22 - None).

Trustees received no remuneration (21/22 - £Nil) and were not reimbursed for any of their expenses during the year.

**EARL MARSHAL RECREATION GROUND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED TO 31 MARCH 2023**

7. Staff numbers

	2022/23	2021/22
	Number	Number
The average number of employees during the year was	<u>1</u>	<u>1</u>

8. Fixed assets

	Assets under construction	At cost Land and buildings	Total
	£	£	£
Cost			
At 1 April 2022	-	391,476	391,476
Additions	7,742	-	7,742
Transfers	(7,742)	7,742	-
At 31 March 2023	<u>-</u>	<u>399,218</u>	<u>399,218</u>
Accumulated depreciation			
At 1 April 2022	-	105,467	105,467
Charge for the year	-	8,909	8,909
At 31 March 2023	<u>-</u>	<u>114,376</u>	<u>114,376</u>
Net book value			
At 31 March 2023	<u>-</u>	<u>284,842</u>	<u>284,842</u>
At 31 March 2022	<u>-</u>	<u>286,009</u>	<u>286,009</u>

All land and buildings are included at deemed cost as permitted on transition to SORP (FRS102) based on a valuation carried out in 2012/13 by the Asset Partnership Service team of Kier who are MRICS qualified.

9. Investments

	2022/23
	£
At market value	
At 1 April 2022	166,022
Interest received	3,768
Draw downs	-
At 31 March 2023	<u>169,790</u>

The charity funds are invested in Sheffield City Council's Consolidated Loan Funds and treated as permanent endowment funds. Interest can be used for unrestricted purposes. Market value is the same as historical cost.

10. Debtors

	2022/23	2021/22
	£	£
Amounts due from Sheffield City Council	633	630
Public Health funding receivable	-	-
	<u>633</u>	<u>630</u>

11. Creditors: amounts falling due within one year

	2022/23	2021/22
	£	£
Independent examination fees	<u>633</u>	<u>630</u>

**EARL MARSHAL RECREATION GROUND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED TO 31 MARCH 2023**

12. Endowment funds

£

Balance at 1 April 2022 and at 31 March 2023

164,968

The Charity funds are invested in Sheffield City Council's Consolidated Loan Funds. The original investment balances are held as endowment funds. Interest earned can be used for unrestricted purposes but is designated for one-off projects rather than ongoing running costs.

Endowment - prior year

£

Balance at 1 April 2021 and at 31 March 2022

164,968

13. Restricted funds

**Land and
buildings**
£

Total
£

Balance at 1 April 2022

286,009

286,009

Expenditure

(8,909)

(8,909)

Income

7,742

7,742

Balance at 31 March 2023

284,842

284,842

Restricted funds - prior year

**Land and
buildings**
£

Total
£

Balance at 1 April 2021

294,918

294,918

Expenditure

(8,909)

(8,909)

Income

-

-

Balance at 31 March 2022

286,009

286,009

14. Unrestricted funds

General Funds
£

**Designated
Funds**
£

Total
£

Balance at 1 April 2022

-

1,054

1,054

Income

26,227

3,768

29,995

Expenditure

(22,459)

-

(22,459)

Transfer

(3,768)

-

(3,768)

Balance at 31 March 2023

-

4,822

4,822

Designated funds represent accumulated interest on the endowment funds. The trustees have set this money aside for one-off projects in the future, rather than for ongoing running costs.

Unrestricted funds - prior year

General Funds
£

**Designated
Funds**
£

Total
£

Balance at 1 April 2021

-

893

893

Income

19,497

-

19,497

Expenditure

(19,336)

-

(19,336)

Transfer

(161)

161

-

Balance at 31 March 2022

-

1,054

1,054

**EARL MARSHAL RECREATION GROUND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED TO 31 MARCH 2023**

15. Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Endowment £	Total funds £
Fixed asset investments	4,822	284,842	164,968	454,632
Current assets	633	-	-	633
Creditors due within one year	(633)	-	-	(633)
	<u>4,822</u>	<u>284,842</u>	<u>164,968</u>	<u>454,632</u>

Analysis of net assets between funds - prior year	Unrestricted funds £	Restricted funds £	Endowment £	Total funds £
Fixed asset investments	1,054	286,009	164,968	452,031
Current assets	630	-	-	630
Creditors due within one year	(630)	-	-	(630)
	<u>1,054</u>	<u>286,009</u>	<u>164,968</u>	<u>452,031</u>

16. Ultimate controlling party

The ultimate controlling party is the sole trustee, Sheffield City Council.

17. Related parties

The charity has a very close relationship with Sheffield City Council who is the sole trustee and provides the balance of funding not provided elsewhere on an annual basis, to enable the charity to carry out its charitable objectives.

The amount of funding provided by Sheffield City Council during the year is £25,354 (21/22: £19,036). At the year end £633 was owed by Sheffield City Council (21/22: £630).

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EARL MARSHAL RECREATION GROUND

SHEFFIELD CITY COUNCIL
TOWN HALL
PINSTONE STREET
SHEFFIELD
S1 2HH

Charity Number : 1088787

Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in the connection with your examination on the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances or known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

13 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

18 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as follows:

Sheffield City Council – CRP	£3,985
MHCLG (DCLG)	£3,757

We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware.

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of Sheffield City Council

Date:

**ENDCLIFFE PARK
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NUMBER 1112149

ENDCLIFFE PARK CONTENTS

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**ENDCLIFFE PARK
REFERENCE AND ADMINISTRATIVE DETAILS**

CHARITY NO: 1112149

TRUSTEES

Sheffield City Council is the sole Trustee of the charity, acting through the Charity Trustee Sub Committee.

Charity Sub-Committee Members:

Cllr Ian Auckland (Chair)
Cllr Zahira Naz (Deputy Chair)
Cllr Douglas Johnson (Spokesperson)
Cllr Richard Williams
Cllr Fran Belbin

PRINCIPAL ADDRESS

Sheffield City Council
Parks and Countryside
Centre in the Park
Guildford Avenue
Sheffield
S2 2PL

INDEPENDENT EXAMINER

Melvin Bailey FCCA DChA
Rogers Spencer Limited
Newstead House
Pelham Road
Nottingham
NG5 1AP

ENDCLIFFE PARK TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19).

DESCRIPTION OF CHARITY'S TRUSTS AND OBJECTS

The charity's governing documents is a conveyance dated 15 October 1885.

The objects of the charity are public walks and leisure gardens.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Endcliffe Park is a charity and the sole Trustee is Sheffield City Council. The Charity Trustee Sub Committee is a standing sub committee of the Strategy and Resources Policy Committee. It has been established to take all decisions of the Council, including but not limited to disposal of and other dealings with charitable land.

Management of the park is the responsibility of the Councils' Parks and Countryside service. Management and administrative decisions which are not decisions of the Council as Trustee, may be made, in accordance with the Leaders' Scheme of Delegation, by the Executive Director of Neighbourhood Services, the Director of Parks, Leisure and Libraries, or the head of Parks and Countryside service.

PUBLIC BENEFIT

The Trustees have complied with the duty in s. 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Details of how the charity has carried out its activities for the public benefit are given in the section below.

ACTIVITIES AND ACHIEVEMENTS

During 2022/2023, the City Council has continued to meet and work with the friends of the Porter Valley, who are a local community group and a registered charity with the declared aim of preserving and enhancing the natural and historic characteristics of the Porter Valley of which Endcliffe Park forms an important part, discussing various issues alongside planning tasks for regular workdays.

Friends of Porter Valley, the City Council's Ranger Service, park staff and corporate volunteer groups, worked together on several working days to weed, prune and undertake other general parks tasks throughout the valley.

The weekly 5km Parkrun normally attracts over 700 runners per week.

The City Council introduced pay & display parking continued to be a successful additional to the park, as well as installing additional memorial benches throughout the site. A new herbaceous plant bed was added to the existing flower beds.

Sections of the park were rewilded/ naturalised to help increase biodiversity and this will continue to be an ongoing process.

**ENDCLIFFE PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

EVENTS

The following events took place during 2022/2023:

DATE	EVENT	APPROX ATTENDANCE	ORGANISATION
18/04/2022	Porter Valley Duck Race	2000	Friends of Porter Valley
14/05/2022	Fake Festival	1500	Fake Festivals Ltd
10/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
11/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
12/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
13/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
14/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
15/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
16/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
17/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
18/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
19/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
25/06/2022	Round Sheffield Run	2500	Kandoo Events
26/06/2022	Round Sheffield Run	2500	Kandoo Events
02/07/2022	SBC's Secret Summer Project	50	Stand & Be Counted Theatre
03/07/2022	SBC's Secret Summer Project	50	Stand & Be Counted Theatre
17/08/2022	Circus Zyair	450	Circus Zyair
18/08/2022	Circus Zyair	450	Circus Zyair
19/08/2022	Circus Zyair	450	Circus Zyair
20/08/2022	Circus Zyair	450	Circus Zyair
20/08/2022	Soak a Scientist	50	Sheffield Institute for Translational Neuroscience
21/08/2022	Circus Zyair	450	Circus Zyair
10/09/2022	SY Orienteering	370	South Yorkshire Orienteering
09/10/2022	101010	1000	Major Events
11/12/2022	Support Dogs Santa Paws Walk	120	Support Dogs
08/01/2023	Round Sheffield Run Winter	1500	Kandoo Events

PLANS FOR FUTURE PERIODS

We are developing a masterplan for long term park improvement's, utilising the parks buildings and looking at income generation. We hope to develop the entrance planting plans including new perennial planting to Rustlings Road and Hunters Bar entrances.

ENDCLIFFE PARK TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW AND FUNDING

Restricted Funds - Net expenditure was £19,546 (21/22: net expenditure of £11,372) comprising grants received from Sheffield City Council of £6,185 (21/22: £14,359). Depreciation of £25,731 (21/22: £25,731) was also charged to the restricted fund.

The reduction in grant was due to less capital expenditure this year. The majority of which was spent on pathways and car park development.

Endowment Fund – The balance on Net income on endowment funds was £nil (21/22: £nil).

Unrestricted funds - Net income of £56 (21/22: £2). Income from charitable activities was £113,433 (21/22: £74,968) with expenditure of £124,047 (21/22: £153,622). The deficit was funded by the grant from Sheffield City Council of £9,422 (21/22: £74,209).

The income from charitable activities has increased by £38,465 as a result of increased rents from concessions, and the recognition of more income from Events in the park.

At 31 March 2023 the charity had total funds of £805,295 (21/22: £824,785). £802,777 (21/22: £822,323) of these funds are tied up in fixed assets. The remainder being endowment and designated funds of £2,518 (21/22: £2,462) held as investments.

There was investment income of £56 (21/22: £2). This has been transferred to the Designated Fund which now totals £138 and is available to spend in accordance with the Charity's Trusts & Objectives.

RESERVES POLICY

As the charity is managed and funded by the Council no specific charity reserves are deemed to be necessary.

Annual revenue expenditure is generally greater than income and the variance is born by the Council and not carried forward into the next financial year.

This charity has specific monies invested in the Council's internal investment fund. Interest is received half yearly on the monies invested. The original investment forms the endowment fund and any interest earned is unrestricted income. This income has been earmarked by the trustees for use at the site for one-off projects rather than on-going costs and has therefore been shown as a designated fund.

RISK MANAGEMENT

The charity is dependent for its day-to-day management upon Sheffield City Council. It is therefore considered expedient and cost effective for the charity to adopt the Council's risk management policy and strategy, which it considers is a crucial part of the service planning process in highlighting key risks and how they affect the Council's ability to deliver its service and how they will be managed. The Council has incorporated a formal approach to risk management in its day-to-day operations and has developed a toolkit to allow managers to identify risk, which would prevent them from achieving their objectives and to provide information and guidance on how these risks can be managed. The Council operates an Internal Insurance Account covering a variety of risks.

**ENDCLIFFE PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

TRUSTEES

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Signed _____

Date _____

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF Endcliffe Park

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....
Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated:

**ENDCLIFFE PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Income and endowments from:						
Donations and legacies	2	10,614	6,185	-	16,799	93,013
Charitable activities	3	113,433	-	-	113,433	74,968
Investments	10	56	-	-	56	2
Total		124,103	6,185	-	130,288	167,983
Expenditure on:						
Raising funds	4	-	-	-	-	-
Charitable activities	5	124,047	25,731	-	149,778	179,353
Total		124,047	25,731	-	149,778	179,353
Net income/(expenditure)		56	(19,546)	-	(19,490)	(11,370)
Reconciliation of funds:						
Total funds brought forward		82	822,323	2,380	824,785	836,155
Total funds carried forward		138	802,777	2,380	805,295	824,785

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derives from continuing activities.

ENDCLIFFE PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

	Note	Unrestricted 2021/22 £	Restricted 2021/22 £	Endowment 2021/22 £	Total 2021/22 £	Total 2020/21 £
Income and endowments from:						
Donations and legacies	2	78,654	14,359	-	93,013	117,219
Charitable activities	3	74,968	-	-	74,968	41,897
Investments	10	2	-	-	2	-
Total		153,624	14,359	-	167,983	159,116
Expenditure on:						
Raising funds	4	-	-	-	-	-
Charitable activities	5	153,622	25,731	-	179,353	134,769
Total		153,622	25,731	-	179,353	134,769
Net income/(expenditure)		2	(11,372)	-	(11,370)	24,347
Reconciliation of funds:						
Total funds brought forward		80	833,695	2,380	836,155	811,808
Total funds carried forward		82	822,323	2,380	824,785	836,155

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derives from

**ENDCLIFFE PARK
BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Fixed assets						
Tangible fixed assets	9	-	802,777	-	802,777	822,323
Investments	10	138	-	2,380	2,518	2,462
		<u>138</u>	<u>802,777</u>	<u>2,380</u>	<u>805,295</u>	<u>824,785</u>
Current assets						
Debtors	11	950	-	-	950	945
Liabilities						
Creditors falling due within one year	12	(950)	-	-	(950)	(945)
Net current assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets		<u>138</u>	<u>802,777</u>	<u>2,380</u>	<u>805,295</u>	<u>824,785</u>
Funds						
Unrestricted income funds						
Designated funds	15	138	-	-	138	82
Restricted income funds	13	-	802,777	-	802,777	822,323
Endowment funds	14	-	-	2,380	2,380	2,380
		<u>138</u>	<u>802,777</u>	<u>2,380</u>	<u>805,295</u>	<u>824,785</u>

Approved by the Trustees and signed on their behalf by:

Signed _____ Date _____

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

**ENDCLIFFE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1. Accounting Policies

Endcliffe Park is a registered charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide public parks and leisure walks.

The charity constitutes a public benefit entity as defined by FRS 102. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting 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 (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Fixed assets

Endcliffe Park is classified as a Community Asset. The trustees policy is to value Community Assets at £Nil.

Land and Buildings were carried in the accounts at deemed cost as at date of transition to SORP (FRS 102).

Other Plant and Equipment are carried at cost.

Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefit to the charity and the services it provides are for a period of more than one year.

Assets have been reviewed for any impairment loss in respect of consumption of economic benefit.

ENDCLIFFE PARK NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

1.2 Depreciation

Depreciation is provided on fixed assets at rates calculated to write off the cost of the assets over their expected useful lives as follows:

- Land and previously revalued buildings are not depreciated.
- Park buildings have been depreciated on a straight line basis over 40 years, commencing on the transfer from assets under construction.
- Plant and equipment have been depreciated on a straight line basis over 10 years.
- Depreciation is not provided on land or assets under construction.
- The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not greater than the recoverable amount.

1.3 Investments

Fund balances are invested internally with Sheffield City Council. Investments are held at market value.

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise of unrestricted funds that have been set aside by the trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund.

1.5 Income

Income from donations and grants, including capital grants, is included in income when it is probable that the income will be received, and is allocated to the appropriate fund.

Investment income is included when receivable.

Rental, events, and similar income is included when the event or function has taken place.

The cost of running the park is funded by Sheffield City Council. Annual revenue expenditure is generally greater than income and any variance is borne by the Council by way of a grant to the charity.

**ENDCLIFFE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.6 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, net of any VAT, which can be recovered as Sheffield City Council is the sole trustee and therefore has special status under s33 VAT Act 1994.

The main exception to this treatment is payments for such items as gas and electricity are charged at the date of the meter reading rather than being apportioned between years. This policy is applied consistently each year.

Expenditure has been allocated to the activities to which it is directly attributable.

Cost of raising funds

The cost of generating any external funding, such as grant applications and events, is attributable to the time of Sheffield City Council officers who work on a range of projects including the charity. As such it is not possible to accurately apportion the cost of this to the charity so no charge is included in the accounts.

Charitable activities

Charitable activities are set out within the charitable deeds and represent the costs associated with the running and maintenance of the park.

Governance costs

Independent examination costs and finance officer costs are charged to the charity. The Council currently absorbs the cost of other officers' time. This policy is kept under review.

Staff costs

The staff who work for the charity are employed by Sheffield City Council, and are subject to the terms and conditions of that organisation. The costs of such staff are recharged to the charity. Full disclosure of the relevant staff costs and numbers is provided in the notes to these financial statements.

Pensions

City Council employees may participate in the Local Government Superannuation Scheme, which provides members with defined benefits related to pay and service. The City Council makes payments for this group of employees to the South Yorkshire Pensions Authority, which administers pension arrangements on behalf of Sheffield City Council and the other local authorities in the South Yorkshire area. The City Council bears any deficit or surplus on the scheme and does not charge this to the charity.

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**ENDCLIFFE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.8 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**ENDCLIFFE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 23**

2. Donations and legacies	2022/23	2021/22
	£	£
Grants		
Unrestricted:		
Donation	-	-
Sheffield City Council - revenue grant	9,422	74,209
Memorial Benches & Tree planting	1,192	4,445
	<u>10,614</u>	<u>78,654</u>
Restricted:		
Sheffield City Council - capital grant	6,185	14,359
	<u>6,185</u>	<u>14,359</u>
	<u>16,799</u>	<u>93,013</u>

If expenditure is greater than income the variance is borne by Sheffield City Council and not brought forward into the next financial year.

3. Income from charitable activities	2022/23	2021/22
	£	£
Unrestricted:		
Fees and charges	6,810	8,627
Events	24,905	-
Rents	81,718	66,341
	<u>113,433</u>	<u>74,968</u>

4. Analysis of expenditure on raising funds

Unrestricted:		
Events	<u>-</u>	<u>-</u>

5. Analysis of expenditure on charitable activities	2022/23	2021/22
	£	£
Unrestricted:		
Employees	74,582	66,230
Ranger service	-	-
Repairs and maintenance	5,379	6,826
Grounds maintenance	13,949	13,284
Playground refurbishment and maintenance	4,367	43,527
Electricity	3,785	3,014
Water and sewage	2,077	2,822
Telephones	-	-
Supplies and services	6,763	11,758
Tree work	10,926	4,010
Governance costs	2,220	2,151
	<u>124,047</u>	<u>153,622</u>
Restricted:		
Depreciation	25,731	25,731
	<u>149,778</u>	<u>179,353</u>

6. Governance costs	2022/23	2021/22
	£	£
Managing and administration:		
Independent examination fees	950	945
Finance office costs	1,270	1,206
	<u>2,220</u>	<u>2,151</u>

ENDCLIFFE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 23

7. Staff costs and trustees' remuneration	2022/23	2021/22
	Total	Total
	£	£
Salaries	57,816	51,341
Social security costs	5,782	5,134
Superannuation	10,985	9,755
	<u>74,582</u>	<u>66,230</u>

No employee received remuneration of over £60,000 during the year (2022 - None). Trustees received no remuneration (2022 - £Nil) and were not reimbursed for any of their expenses during the year.

8. Staff numbers	2022/23	2021/22
	Number	Number
The average number of employees during the year was	<u>3</u>	<u>2</u>

9. Fixed assets	Assets under Construction	Plant and Equipment	Land and buildings	Total
			£	£
Cost				
At 1 April 2022	-	2,331	1,042,009	1,044,340
Additions	6,185	-	-	6,185
Transfers	(6,185)	-	6,185	-
At 31 March 2023	<u>-</u>	<u>2,331</u>	<u>1,048,194</u>	<u>1,050,525</u>
Accumulated depreciation				
At 1 April 2022	-	2,331	219,686	222,017
Charge for the year	-	-	25,731	25,731
At 31 March 2023	<u>-</u>	<u>2,331</u>	<u>245,417</u>	<u>247,748</u>
Net book value				
At 31 March 2023	<u>-</u>	<u>-</u>	<u>802,777</u>	<u>802,777</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>822,323</u>	<u>822,323</u>

Land and buildings are included at deemed cost as permitted on transition to SORP (FRS102) based on a valuation carried out in 2012/13 by the Asset Partnership Services team of Kier who are MRICS qualified.

10. Investments	2022/23
At market value	£
At 1 April 2022	2,462
Interest received	56
At 31 March 2023	<u>2,518</u>

The charity funds are invested in Sheffield City Council's Consolidated Loan Funds (interest paid half yearly). Market value is the same as historical cost.

11. Debtors	2022/23	2021/22
	£	£
Amounts due from Sheffield City Council	<u>950</u>	<u>945</u>

**ENDCLIFFE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 23**

12. Creditors: amounts falling due within one year	2022/23	2021/22
	£	£
Independent examination fees	<u>950</u>	<u>945</u>

13. Restricted funds	Land and Buildings	Total
	£	£
Balance at 1 April 2022	822,323	822,323
Income	6,185	6,185
Expenditure	<u>(25,731)</u>	<u>(25,731)</u>
Balance at 31 March 2023	<u>802,777</u>	<u>802,777</u>

Land and Buildings

This fund comprises various grants and donations received to finance capital projects in Endcliffe Park.

Restricted funds - prior year	Land and Buildings	Total
	£	£
Balance at 1 April 2021	833,695	833,695
Income	14,359	14,359
Expenditure	<u>(25,731)</u>	<u>(25,731)</u>
Balance at 31 March 2022	<u>822,323</u>	<u>822,323</u>

14. Endowment funds	2022/23
	£
At 1 April 2022 and 31 March 2023	<u>2,380</u>

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investment form part of the fund.

Endowment funds - prior year	2021/22
	£
At 1 April 2021 and 31 March 2022	<u>2,380</u>

15. Unrestricted funds

	General funds	Designated funds	Total
	£	£	£
Balance at 1 April 2022	-	82	82
Income	124,103	-	124,103
Expenditure	<u>(124,047)</u>	-	<u>(124,047)</u>
Transfer	(56)	56	-
Balance at 31 March 2023	<u>(0)</u>	<u>138</u>	<u>138</u>

Designated funds represent accumulated interest on the endowment funds. The trustees have set this money aside for one-off projects in the future, rather than for ongoing running costs.

**ENDCLIFFE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 23**

Unrestricted funds - prior year

	General funds	Designated funds	Total
	£	£	£
Balance at 1 April 2021	-	80	80
Income	153,624	-	153,624
Expenditure	(153,622)	-	(153,622)
Transfer	(2)	2	-
Balance at 31 March 2022	<u>-</u>	<u>82</u>	<u>82</u>

16. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Endowment	Total funds
	£	£	£	£
Fixed asset investments	138	802,777	2,380	805,295
Current assets	950	-	-	950
Creditors due within one year	(950)	-	-	(950)
	<u>138</u>	<u>802,777</u>	<u>2,380</u>	<u>805,295</u>

Analysis of net assets between funds - prior year	Unrestricted	Restricted	Endowment	Total funds
	£	£	£	£
Fixed asset investments	84	822,323	2,380	824,785
Current assets	945	-	-	945
Creditors due within one year	(945)	-	-	(945)
	<u>84</u>	<u>822,323</u>	<u>2,380</u>	<u>824,785</u>

17. Ultimate controlling party

The ultimate controlling party is the sole trustee, Sheffield City Council.

18. Related parties

The charity has a very close relationship with Sheffield City Council who is the sole trustee and provides the balance of funding not provided elsewhere on an annual basis, to enable the charity to carry out its charitable objectives.

The amount of funding provided by Sheffield City Council during the year is £15,607 (21/22: £88,568). At the year end £950 was owed by Sheffield City Council (21/22: £945).

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Endcliffe Park

SHEFFIELD CITY COUNCIL
TOWN HALL
PINSTONE STREET
SHEFFIELD
S1 2HH

Charity Number : 1112149

Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in the connection with your examination on the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances or known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

13 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

18 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as follows:

Sheffield City Council – Capital grant £6,185

We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware.

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of Sheffield City Council

Date

**FIRTH PARK
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NUMBER 1104444

FIRTH PARK CONTENTS

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**FIRTH PARK
REFERENCE AND ADMINISTRATIVE DETAILS**

CHARITY NO: 1104444

TRUSTEES

Sheffield City Council is the sole Trustee of the charity, acting through the Charity Trustee Sub Committee.

Charity Sub-Committee Members:

Cllr Ian Auckland (Chair)
Cllr Zahira Naz (Deputy Chair)
Cllr Douglas Johnson (Spokesperson)
Cllr Richard Williams
Cllr Fran Belbin

PRINCIPAL ADDRESS

Sheffield City Council
Parks and Countryside
Centre in the Park
Guildford Avenue
Sheffield
S2 2PL

INDEPENDENT EXAMINER

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

**FIRTH PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19).

DESCRIPTION OF CHARITY'S TRUSTS AND OBJECTS

The charity's governing document is an indenture dated 14 August 1875 as affected by a scheme of 15 January 2004. The City Council acquired Firth Park from Mark Firth for the purpose of promoting the benefit of the inhabitants of Sheffield and in a common effort to advance education and to provide facilities in the interests of social welfare for recreational and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Firth Park is a charity and the sole Trustee is Sheffield City Council. The Charity Trustee Sub Committee is a standing sub committee of the Strategy and Resources Policy Committee. It has been established to take all decisions of the Council, including but not limited to disposal of and other dealings with charitable land.

Management of the park is the responsibility of the Councils' Parks and Countryside service. Management and administrative decisions which are not decisions of the Council as Trustee, may be made, in accordance with the Leaders' Scheme of Delegation, by the Executive Director of Neighbourhood Services, the Director of Parks, Leisure and Libraries, or the head of Parks and Countryside service.

PUBLIC BENEFIT

The Trustees have complied with the duty in s. 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Details of how the charity has carried out its activities for the public benefit are given in the section below.

**FIRTH PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

ACTIVITIES AND ACHIEVEMENTS

Firth Park is classified as a city park and is at the heart of the local community and is well used. It has an active friends group which meet on a monthly cycle to organise community based activities and events within the park. The Friends group are based within part of the Bowling pavilion and are present in the park most days. The park is of major historical significance and the City Council is keen to explore forms of external funding which can be invested into the area to refurbish the landscape features and regenerate facilities, which will increase the usage of the area.

The park was awarded a Green Flag from the Civic Trust at an awards ceremony held in Liverpool in August 2008 and retained the quality standard in 2009 to 2023 inclusive. The Green Flag proudly flies from the First start centre roof at the park entrance.

The park is situated at the centre of the wider Firth Park townships and is on one of the busy routes to the local shopping area.

Further improvements have been achieved over the last year which include –

- Improved seating and bins across the site.
- Wildflower areas have been increased; naturalized areas added
- Changes / enhancements to both the Sensory Garden and formal bedding areas including perennial / shrub planting

The park continues to be a popular meeting point for local health walks and joggers from the different ethnic groups.

The park's dedicated gardeners have continued to maintain the floral bedding displays which have become a local feature of the park and the area has become a well-used local seating area for visitors and shoppers to the nearby busy shopping area.

**FIRTH PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

EVENTS

There were numerous small local events and activities organised by the Friends of Firth Park Group and the First Start centre in the park throughout the year for the local community.

Date	EVENT	APPROX ATTENDANCE	ORGANISATION
3/12/22	Firth Park Christmas Lights	2,000	Firth Park Festival Committee
June/July 22	Eid Festival	2,000	Firth Park Festival Committee

PLANS FOR FUTURE PERIODS

- Replacement of existing worn bins, benches, and notice boards – rolling programme
- Standardisation of seating style within the Park.
- Continue to develop wildflower areas within the Park as an alternative to mowed grass.
- Increase naturalization and biodiversity
- Improve planting in the (ripples) Wetland area

FINANCIAL REVIEW AND FUNDING

Restricted Funds - Net expenditure was £46,431 (21/22: £75,701). Restricted capital funding comprising grants from Sheffield City Council £29,270 (21/22: £750) less depreciation of £75,701 (21/22: £75,701).

Unrestricted funds - Net income of £2,122 (21/22: Net income of £92). The income from charitable activities was £65,606 (21/22: £63,601) with total expenditure of £269,638 (21/22: £265,911). The deficit was funded by the grant from Sheffield City Council of £175,313 (21/22: £192,569), and other contributions.

Endowment Fund - Interest was received on the endowment fund of £2,122 (21/22: £92). This has been transferred to the Designated Fund that now totals £93,954.

At 31 March 2023 the charity had total funds of £2,467,847 (21/22: £2,512,156). These funds are tied up in fixed assets of £2,308,893 (21/22: £2,355,324), investments of £97,039 (21/22: £94,917), current assets of £62,864 (21/22: £62,860) and liabilities of £950 (21/22: £945).

**FIRTH PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

RESERVES POLICY

As the charity is managed and funded by the Council no specific charity reserves are deemed to be necessary other than designated funds which have been earmarked for future expenditure.

Annual revenue expenditure is greater than income and the variance is born by the Council and not carried forward into the next financial year.

This charity has specific monies invested in the Council's internal investment fund. Interest is received half yearly on the monies invested. The investment monies are endowment funds and interest is accumulated on the fund as described in note 14.

RISK MANAGEMENT

The charity is dependent for its day-to-day management upon Sheffield City Council. It is therefore considered expedient and cost effective for the charity to adopt the Council's risk management policy and strategy, which it considers is a crucial part of the service planning process in highlighting key risks and how they affect the Council's ability to deliver its service and how they will be managed. The Council has incorporated a formal approach to risk management in its day-to-day operations and has developed a toolkit to allow managers to identify risk, which would prevent them from achieving their objectives and to provide information and guidance on how these risks can be managed. The Council operates an Internal Insurance Account covering a variety of risks.

**FIRTH PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

TRUSTEES

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF Trustees of Graves Park

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....
Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated:

**FIRTH PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023**

		Unrestricted 2022/23	Restricted 2022/23	Permanent Endowment 2022/23	Total 2022/23	Total 2021/22
	Note	£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	204,032	29,270	-	233,303	193,319
Charitable activities	3	65,606	-	-	65,606	73,342
Investments	9	2,122	-	-	2,122	92
Total		<u>271,760</u>	<u>29,270</u>	<u>-</u>	<u>301,031</u>	<u>266,753</u>
Expenditure on:						
Charitable activities	4	269,638	75,701	-	345,339	341,612
Total		<u>269,638</u>	<u>75,701</u>	<u>-</u>	<u>345,339</u>	<u>341,612</u>
Net income/(expenditure)		2,122	(46,431)	-	(44,309)	(74,859)
Reconciliation of funds:						
Total funds brought forward		91,832	2,355,324	65,000	2,512,156	2,587,015
Total funds carried forward		<u>93,954</u>	<u>2,308,893</u>	<u>65,000</u>	<u>2,467,847</u>	<u>2,512,156</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

**FIRTH PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted 2021/22 £	Restricted 2021/22 £	Permanent Endowment 2021/22 £	Total 2021/22 £	Total 2020/21 £
Income and endowments from:						
Donations and legacies	2	192,569	750	-	193,319	152,638
Charitable activities	3	73,342	-	-	73,342	77,941
Investments	9	92	-	-	92	-
Total		266,003	750	-	266,753	230,579
Expenditure on:						
Charitable activities	4	265,911	75,701	-	341,612	306,280
Total		265,911	75,701	-	341,612	306,280
Net income/(expenditure)		92	(74,951)	-	(74,859)	(75,701)
Reconciliation of funds:						
Total funds brought forward		91,740	2,430,275	65,000	2,587,015	2,662,716
Total funds carried forward		91,832	2,355,324	65,000	2,512,156	2,587,015

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from

**FIRTH PARK
BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Permanent Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Fixed assets						
Tangible fixed assets	8	-	2,308,893	-	2,308,893	2,355,324
Investments	9	32,039	-	65,000	97,039	94,917
		<u>32,039</u>	<u>2,308,893</u>	<u>65,000</u>	<u>2,405,932</u>	<u>2,450,241</u>
Current assets						
Debtors	10	62,864	-	-	62,864	62,860
Liabilities						
Creditors falling due within one year	11	(950)	-	-	(950)	(945)
Net current assets		<u>61,915</u>	<u>-</u>	<u>-</u>	<u>61,915</u>	<u>61,915</u>
Net assets		<u><u>93,953</u></u>	<u><u>2,308,893</u></u>	<u><u>65,000</u></u>	<u><u>2,467,847</u></u>	<u><u>2,512,156</u></u>
Funds						
Unrestricted income funds						
-General Funds		-	-	-	-	-
-Designated Funds	12	93,954	-	-	93,954	91,832
Restricted income funds	13	-	2,308,893	-	2,308,893	2,355,324
Permanent endowment funds	14	-	-	65,000	65,000	65,000
		<u>93,954</u>	<u>2,308,893</u>	<u>65,000</u>	<u>2,467,847</u>	<u>2,512,156</u>

Approved by the Trustees and signed on their behalf by:

Signed _____ Date _____

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

**FIRTH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1. Accounting Policies

Firth Park is a registered charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide facilities for recreational and leisure time occupation.

The charity constitutes a public benefit entity as defined by FRS 102. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting 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 (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Fixed assets

Firth Park is classified as a Community Asset. The trustees policy is to value Community Assets at £Nil.

Land and Buildings were carried in the accounts at their deemed cost at the date of transition to SORP (FRS 102).

Other Plant and Equipment are carried at cost.

Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefit to the charity and the services it provides are for a period of more than one year.

Assets have been reviewed for any impairment loss in respect of consumption of economic benefit.

FIRTH PARK NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

1.2 Depreciation

Depreciation is provided on fixed assets at rates calculated to write off the cost of the assets over their expected useful lives as follows:

- Land and previously revalued buildings are not depreciated.
- Park buildings have been depreciated on a straight line basis over 40 years, commencing on the transfer from assets under construction.
- Plant and equipment have been depreciated on a straight line basis over 10 years.
- Depreciation is not provided on land or assets under construction.
- The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not greater than the recoverable amount.

1.3 Investments

Fund balances are invested internally with Sheffield City Council. Investments are held at market value.

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise of unrestricted funds that have been set aside by the trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund.

1.5 Income

Income from donations and grants, including capital grants, is included in income when it is probable that the income will be received, and is allocated to the appropriate fund.

Investment income is included when receivable.

Rental, events, activity and similar income is included when the event or function has taken place.

The cost of running the park is funded by Sheffield City Council. Annual revenue expenditure is generally greater than income and any variance is borne by the Council by way of a grant to the charity.

**FIRTH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.6 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, net of any VAT, which can be recovered as Sheffield City Council is the sole trustee and therefore has special status under s33 VAT Act 1994.

The main exception to this treatment is payments for such items as gas and electricity are charged at the date of the meter reading rather than being apportioned between years. This policy is applied consistently each year.

Expenditure has been allocated to the activities to which it is directly attributable.

Cost of raising funds

The cost of generating any external funding, such as grant applications and events, is attributable to the time of Sheffield City Council officers who work on a range of projects including the charity. As such it is not possible to accurately apportion the cost of this to the charity so no charge is included in the accounts.

Charitable activities

Charitable activities are set out within the charitable deeds and represent the costs associated with the running and maintenance of the park.

Governance costs

Independent examination costs and finance officer costs are charged to the charity. The Council currently absorbs the cost of other officers' time. This policy is kept under review.

Staff costs

The staff who work for the charity are employed by Sheffield City Council, and are subject to the terms and conditions of that organisation. The costs of such staff are recharged to the charity. Full disclosure of the relevant staff costs and numbers is provided in the notes to these financial statements.

Pensions

City Council employees may participate in the Local Government Superannuation Scheme, which provides members with defined benefits related to pay and service. The City Council makes payments for this group of employees to the South Yorkshire Pensions Authority, which administers pension arrangements on behalf of Sheffield City Council and the other local authorities in the South Yorkshire area. The City Council bears any deficit or surplus on the scheme and does not charge this to the charity.

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**FIRTH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.8 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

FIRTH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

2. Donations and legacies	2022/23	2021/22
	£	£
Unrestricted:		
Sheffield City Council - revenue	175,313	192,569
Contribution from Repairs & Renewals	24,266	-
S106 maintenance	4,454	-
	<u>204,032</u>	<u>192,569</u>
Restricted:		
Capital Grants:		
Sheffield City Council -capital receipts	29,270	750
	<u>29,270</u>	<u>750</u>
	<u><u>233,303</u></u>	<u><u>193,319</u></u>

If expenditure is greater than income the variance is borne by Sheffield City Council and not brought forward into the next

3. Income from charitable activities	Park	Firth Park	Total	Total
	Operation	Centre	2022/23	2021/22
	Income	Income	Income	Income
	£	£	£	£
Unrestricted:				
Events	3,535	-	3,535	-
Memorial Benches & Donations	-	-	-	9,741
Fees and charges	-	-	-	-
Rents and service charges	23,071	39,000	62,071	63,601
Recharges to other departments	-	-	-	-
	<u>26,606</u>	<u>39,000</u>	<u>65,606</u>	<u>73,342</u>

4. Analysis of expenditure on charitable activities

	Park	Firth Park	Total	Total
	Operation	Centre	2022/23	2021/22
	Costs	Costs	Costs	Costs
	£	£	£	£
Unrestricted:				
Employees	52,720	47,978	100,698	123,461
Ranger service	-	-	-	-
Repairs and maintenance	10,840	43,965	54,805	46,178
Grounds maintenance	16,270	-	16,270	15,495
Tree work	3,256	-	3,256	3,990
Playground refurbishment and maintenance	8,406	-	8,406	8,547
Electricity	3,210	13,761	16,971	8,856
Gas	-	5,432	5,432	3,284
Water and sewage	593	5,773	6,366	3,344
Rates	-	6,861	6,861	6,861
Cleaning charges	6,638	31,951	38,589	41,105
Telephones	-	-	-	-
Supplies and services	1,915	7,850	9,765	2,639
Governance costs	2,220	-	2,220	2,151
	<u>106,067</u>	<u>163,571</u>	<u>269,638</u>	<u>233,949</u>
Restricted:				
Supplies and services	-	-	-	-
Depreciation	-	75,701	75,701	75,701
	<u>-</u>	<u>75,701</u>	<u>75,701</u>	<u>75,701</u>
	<u><u>106,067</u></u>	<u><u>239,272</u></u>	<u><u>345,339</u></u>	<u><u>341,612</u></u>

5. Governance costs	2022/23	2021/22
	£	£
Independent examination fees	950	945
Finance office costs	1,270	1,206
	<u>2,220</u>	<u>2,151</u>

**FIRTH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

6. Staff costs and trustees' remuneration	2022/23	2021/22
	£	£
Salaries	79,290	94,970
Social security costs	6,343	10,447
Pension	15,065	18,044
	<u>100,698</u>	<u>123,461</u>

No employee received remuneration of over £60,000 during the year (21/22 - None).

Trustees received no remuneration (21/22 - £Nil) and were not reimbursed for any of their expenses during the year.

7. Staff numbers	2022/23	2021/22
	Number	Number
The average number of employees during the year was	<u>4</u>	<u>4</u>

8. Fixed assets

	Assets Under Constructi on	Land and buildings	Plant and Equipmen t £	Total £
At cost				
At 1 April 2022	-	3,031,021	16,640	3,047,661
Additions	29,270			29,270
Transfers	(29,270)	29,270		-
At 31 March 2023	<u>-</u>	<u>3,060,291</u>	<u>16,640</u>	<u>3,076,931</u>

Accumulated depreciation

At 1 April 2022	675,697	16,640	692,337
Charge for the year	75,701	-	75,701
At 31 March 2023	<u>751,398</u>	<u>16,640</u>	<u>768,038</u>

Net book value

At 31 March 2023	<u>2,308,893</u>	<u>-</u>	<u>2,308,893</u>
At 31 March 2022	<u>2,355,324</u>	<u>-</u>	<u>2,355,324</u>

Land and buildings are included at deemed cost as permitted on transition to SORP (FRS102) based on a valuation carried out in

9. Investments	2022/23
	£
At market value	
At 1 April 2022	94,917
Interest received	2,122
At 31 March 2023	<u>97,039</u>

The charity funds are invested in Sheffield City Council's Consolidated Loan Funds (interest paid half yearly). Market value is the

10. Debtors	2022/23	2021/22
	£	£
Amounts due from Sheffield City Council	<u>62,864</u>	<u>62,860</u>

11. Creditors: amounts falling due within one year	2022/23	2021/22
	£	£
Independent examination fees	<u>950</u>	<u>945</u>

**FIRTH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

12. Unrestricted funds

	General Funds £	Designated Funds £	Total £
Balance at 1 April 2022	(0)	91,832	91,832
Income	271,760	-	271,760
Expenditure	(269,638)	-	(269,638)
Transfer	(2,122)	2,122	-
Balance at 31 March 2023	<u>(0)</u>	<u>93,954</u>	<u>93,954</u>

The designated fund represents monies put aside for repairs and general maintenance for the multi-purpose building at Firth Park.

Unrestricted funds - prior year

	General Funds £	Designated Funds £	Total £
Balance at 1 April 2021	(0)	91,740	91,740
Income	266,003	-	266,003
Expenditure	(265,911)	-	(265,911)
Transfer	(92)	92	-
Balance at 31 March 2022	<u>(0)</u>	<u>91,832</u>	<u>91,832</u>

13. Restricted funds

	Land and Buildings Fund £	Total £
Balance at 1 April 2022	2,355,324	2,355,324
Expenditure	(75,701)	(75,701)
Income	29,270	29,270
Balance at 31 March 2023	<u>2,308,893</u>	<u>2,308,893</u>

Land and buildings fund

This fund relates to the construction of a new multi-purpose building in Firth Park, the creation of a round walk in the park, a multi-use

Restricted funds - prior year

	Land and Buildings Fund £	Total £
Balance at 1 April 2021	2,430,275	2,430,275
Expenditure	(75,701)	(75,701)
Income	750	750
Balance at 31 March 2022	<u>2,355,324</u>	<u>2,355,324</u>

14. Permanent endowment fund

	2022/23
	£
Balance at 1 April 2022 and 31 March 2023	<u>65,000</u>

In accordance with an order of the Charity Commission dated 16 February 2005, £25,000 from the proceeds of the sale of the Old

The lease was surrendered back to the council in November 2013.

In accordance with the order, Old Firth Park Library was sold for £62,000 and the proceeds have been invested as a permanent

Permanent endowment fund - prior year

	2021/22
	£
Balance at 1 April 2021 and 31 March 2022	<u>65,000</u>

**FIRTH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

15. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Endowment	Total funds
	£	£	£	£
Fixed asset investments	32,039	2,308,893	65,000	2,405,932
Current assets	62,865	-	-	62,865
Creditors due within one year	(950)	-	-	(950)
	93,954	2,308,893	65,000	2,467,848

Analysis of net assets between funds - prior year	Unrestricted funds	Restricted funds	Endowment	Total funds
	£	£	£	£
Fixed asset investments	29,917	2,355,324	65,000	2,450,241
Current assets	62,860	-	-	62,860
Creditors due within one year	(945)	-	-	(945)
	91,832	2,355,324	65,000	2,512,156

16. Ultimate controlling party

The ultimate controlling party is the sole trustee, Sheffield City Council.

17. Related parties

The charity has a very close relationship with Sheffield City Council who is the sole trustee and provides the balance of funding not

The amount of funding provided by Sheffield City Council during the year is £204,583 (21/22: £193,319). At the year end £62,865 was owed by Sheffield City Council (21/22 £62,860).

Firth Park

SHEFFIELD CITY COUNCIL
TOWN HALL
PINSTONE STREET
SHEFFIELD
S1 2HH

Charity Number : 1104444

Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in the connection with your examination on the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances or known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

- 13 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

- 14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

- 15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

- 16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 18 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as follows:

Sheffield City Council – Capital receipts	£29,270
---	---------

We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware.

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of Sheffield City Council

Date

**GLEN HOWE PARK
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NUMBER 1095716

GLEN HOWE PARK CONTENTS

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**GLEN HOWE PARK
REFERENCE AND ADMINISTRATIVE DETAILS**

CHARITY NO: 1095716

TRUSTEES

Sheffield City Council is the sole trustee of the charity, acting through the Cabinet of the Council

Charity Sub-Committee Members:

Cllr Ian Auckland (Chair)
Cllr Zahira Naz (Deputy Chair)
Cllr Douglas Johnson (Spokesperson)
Cllr Richard Williams
Cllr Fran Belbin

PRINCIPAL ADDRESS

Sheffield City Council
Parks and Countryside
Centre in the Park
Guildford Avenue
Sheffield
S2 2PL

INDEPENDENT EXAMINER

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

GLEN HOWE PARK TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19).

DESCRIPTION OF CHARITY'S TRUSTS AND OBJECTS

The governing document is a conveyance dated 4 December 1917. The park is held in trust for the perpetual use thereof by the public for exercise and recreation. The park provides public walks and pleasure grounds and includes both recreation land and mature woodland and streams.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Glen Howe Park is a charity and the sole Trustee is Sheffield City Council. The Charity Trustee Sub Committee is a standing sub-committee of the Strategy and Resources Policy Committee. It has been established to take all decisions of the Council, including but not limited to disposal of and other dealings with charitable land.

Management of the park is the responsibility of the Councils' Parks and Countryside service. Management and administrative decisions which are not decisions of the Council as Trustee, may be made, in accordance with the Leaders' Scheme of Delegation, by the Executive Director of Neighbourhood Services, the Director of Parks, Leisure and Libraries, or the head of Parks and Countryside service.

PUBLIC BENEFIT

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Details of how the charity has carried out its activities for the public benefit are given in the section below.

**GLEN HOWE PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

ACTIVITIES AND ACHIEVEMENTS

- Work to establish recent tree planting and cutting back vegetation to clear the footpath network.
- Control of invasive species such as Japanese Knotweed.
- Tree and vegetation crown lifting and cutting back to keep paths clear .
- Tree safety work.
- Glade opening and tree planting/maintenance to diversify woodland structure.

EVENTS

There have been no formally organised events in the park this year.

PLANS FOR FUTURE PERIODS

- Continuing work to establish recent tree planting and cutting back vegetation to clear the footpath network.
- Continuation of Tree safety work.
- Continuing Japanese Knotweed control as well as Rhododendron and Holly control.
- Capital Work underway for a retaining wall at Glen Howe park

FINANCIAL REVIEW AND FUNDING

Restricted Funds - Net expenditure of £2,418 (21/22: Net income of £94). This is due to restricted funds received of £1,000 (21/22: £3,512) for the retaining wall capital project, less depreciation of £3,418 (21/22: £3,418).

Unrestricted Funds - Net income of £0 (21/22: £0). Expenditure on charitable activities totals £37,779 (21/22: £20,159) which is funded by income from charitable activities of £2,907 (21/22: £4,407) and the rest from the Sheffield City Council revenue grant of £34,871 (21/22: £15,752).

At 31 March 2023 the charity had total funds of £117,337 (21/22: £119,755). These funds are all tied up in fixed assets.

**GLEN HOWE PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

RESERVES POLICY

As the charity is managed and funded by the Council no specific unrestricted charity reserves are deemed to be necessary. Annual revenue expenditure is generally greater than income and the variance is born by the Council and not carried forward into the next financial year.

RISK MANAGEMENT

The charity is dependent for its day-to-day management upon Sheffield City Council. It is therefore considered expedient and cost effective for the charity to adopt the Council's risk management policy and strategy, which it considers is a crucial part of the service planning process in highlighting key risks and how they affect the Council's ability to deliver its service and how they will be managed. The Council has incorporated a formal approach to risk management in its day-to-day operations and has developed a toolkit to allow managers to identify risk, which would prevent them from achieving their objectives and to provide information and guidance on how these risks can be managed. The Council operates an Internal Insurance Account covering a variety of risks.

**GLEN HOWE PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

TRUSTEES

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Signed _____

Date _____

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GLEN HOWE PARK

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....
Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated:

**GLEN HOWE PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Total 2022/23 £	Total 2021/22 £
Income and endowments from:					
Donations and legacies	2	34,871	1,000	35,871	19,264
Charitable activities	3	2,907	-	2,907	4,407
Total		37,779	1,000	38,779	23,671
Expenditure on:					
Charitable activities	4	37,779	3,418	41,197	23,577
Total		37,779	3,418	41,197	23,577
Net income/(expenditure)		-	(2,418)	(2,418)	94
Reconciliation of funds:					
Total funds brought forward		-	119,755	119,755	119,661
Total funds carried forward		-	117,337	117,337	119,755

**GLEN HOWE PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted 2021/22 £	Restricted 2021/22 £	Total 2021/22 £	Total 2020/21 £
Income and endowments from:					
Donations and legacies	2	15,752	3,512	19,264	39,684
Charitable activities	3	4,407	-	4,407	2,962
Total		20,159	3,512	23,671	42,646
Expenditure on:					
Charitable activities	4	20,159	3,418	23,577	23,570
Total		20,159	3,418	23,577	23,570
Net income/(expenditure)		-	94	94	19,076
Reconciliation of funds:					
Total funds brought forward		-	119,661	119,661	100,585
Total funds carried forward		-	119,755	119,755	119,661

All income and expenditure derives from continuing activities.

**GLEN HOWE PARK
BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Total 2022/23 £	Total 2021/22 £
Fixed assets					
Tangible fixed assets	8	-	117,337	117,337	119,755
Current assets					
Debtors	9	633	-	633	630
Liabilities					
Creditors falling due within one year	10	(633)	-	(633)	(630)
Net current assets		-	-	-	-
Net assets		-	117,337	117,337	119,755
The funds of the charity					
Unrestricted income funds		-	-	-	-
Restricted income funds	11	-	117,337	117,337	119,755
Total charity funds		-	117,337	117,337	119,755

Approved by the Board of Trustees on and signed on its behalf by

.....

Cllr Ian Auckland
Chair of the Charity Trustee Sub-Committee

**GLEN HOWE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1. Accounting Policies

Glen Howe Park is a registered charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide facilities for recreational and leisure time occupation.

The charity constitutes a public benefit entity as defined by FRS 102. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting 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 (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Fixed assets

Glen Howe Park is classified as a Community Asset. The trustees policy is to value Community Assets at £Nil.

Land and Buildings were carried in the accounts at their deemed cost at the date of transition to SORP (FRS 102).

Other Plant and Equipment are carried at cost.

Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefit to the charity and the services it provides are for a period of more than one year.

Assets have been reviewed for any impairment loss in respect of consumption of economic benefit.

GLEN HOWE PARK NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

1.2 Depreciation

Depreciation is provided on fixed assets at rates calculated to write off the cost of the assets over their expected useful lives as follows:

- Land and previously revalued buildings are not depreciated.
- Park buildings have been depreciated on a straight line basis over 40 years, commencing on the transfer from assets under construction.
- Plant and equipment have been depreciated on a straight line basis over 10 years.
- Depreciation is not provided on land or assets under construction.
- The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not greater than the recoverable amount.

1.3 Investments

Fund balances are invested internally with Sheffield City Council. Investments are held at market value.

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise of unrestricted funds that have been set aside by the trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund.

1.5 Income

Income from donations and grants, including capital grants, is included in income when it is probable that the income will be received, and is allocated to the appropriate fund.

Investment income is included when receivable.

Rental, events, activity and similar income is included when the event or function has taken place.

The cost of running the park is funded by Sheffield City Council. Annual revenue expenditure is generally greater than income and any variance is borne by the Council by way of a grant to the charity.

**GLEN HOWE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.6 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, net of any VAT, which can be recovered as Sheffield City Council is the sole trustee and therefore has special status under s33 VAT Act 1994.

The main exception to this treatment is payments for such items as gas and electricity are charged at the date of the meter reading rather than being apportioned between years. This policy is applied consistently each year.

Expenditure has been allocated to the activities to which it is directly attributable.

Cost of raising funds

The cost of generating any external funding, such as grant applications and events, is attributable to the time of Sheffield City Council officers who work on a range of projects including the charity. As such it is not possible to accurately apportion the cost of this to the charity so no charge is included in the accounts.

Charitable activities

Charitable activities are set out within the charitable deeds and represent the costs associated with the running and maintenance of the park.

Governance costs

Independent examination costs and finance officer costs are charged to the charity. The Council currently absorbs the cost of other officers' time. This policy is kept under review.

Staff costs

The staff who work for the charity are employed by Sheffield City Council, and are subject to the terms and conditions of that organisation. The costs of such staff are recharged to the charity. Full disclosure of the relevant staff costs and numbers is provided in the notes to these financial statements.

Pensions

City Council employees may participate in the Local Government Superannuation Scheme, which provides members with defined benefits related to pay and service. The City Council makes payments for this group of employees to the South Yorkshire Pensions Authority, which administers pension arrangements on behalf of Sheffield City Council and the other local authorities in the South Yorkshire area. The City Council bears any deficit or surplus on the scheme and does not charge this to the charity.

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**GLEN HOWE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.8 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**GLEN HOWE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

2. Donations and legacies	2022/23	2021/22
	£	£
Unrestricted revenue grants:		
Sheffield City Council	<u>34,871</u>	<u>15,752</u>
Restricted:		
Sheffield City Council - CRP	<u>1,000</u>	<u>3,512</u>
	<u>35,871</u>	<u>19,264</u>

If expenditure is greater than income the variance is borne by Sheffield City Council and not brought forward into the next financial year.

3. Income from charitable activities	2022/23	2021/22
	£	£
Unrestricted:		
Memorial Benches & Donations	-	1087
Fees & charges	35	313
Rents	<u>2,872</u>	<u>3,007</u>
	<u>2,907</u>	<u>4,407</u>

4. Analysis of expenditure on charitable activities	2022/23	2021/22
	£	£
Unrestricted:		
Employees (note 6)	7,959	7,350
Ranger service	594	88
Repairs and maintenance	13,980	2,475
Grounds maintenance	1,311	1,248
Playground refurbishment and maintenance	3,747	3,747
Water and sewage	496	767
Tree work	8,213	3,050
Supplies and Services	-	-
Governance costs (note 5)	<u>1,480</u>	<u>1,434</u>
	<u>37,779</u>	<u>20,159</u>
Restricted:		
Depreciation	<u>3,418</u>	<u>3,418</u>
	<u>3,418</u>	<u>3,418</u>
	<u>41,197</u>	<u>23,577</u>

5. Governance costs	2022/23	2021/22
	£	£
Unrestricted:		
Managing and administration:		
Independent examination fees	633	630
Finance office costs	<u>847</u>	<u>804</u>
	<u>1,480</u>	<u>1,434</u>

**GLEN HOWE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

6. Staff costs and trustees' remuneration	2022/23	2021/22
	Total	Total
	£	£
Salaries	6,317	5,833
Social security costs	1,642	1,517
	<u>7,959</u>	<u>7,350</u>

No employee received remuneration of over £60,000 during the year (2021 - None).

Trustees received no remuneration (2021 - £Nil) and were not reimbursed for any of their expenses during the year.

7. Staff numbers	2022/23	2021/22
	Number	Number
The average number of employees during the year was	<u>1</u>	<u>1</u>

8. Fixed assets	Land & Buildings	At cost		Total
		Council dwellings		
	£	£		£
Cost				
At 1 April 2022	30,246	115,407		145,653
Additions	1,000			1,000
Transfers	-			-
As at 31 March 2023	<u>31,246</u>	<u>115,407</u>		<u>146,653</u>
Accumulated depreciation				
At 1 April 2022	1,148	24,750		25,898
Charge for the year	668	2,750		3,418
At 31 March 2023	<u>1,816</u>	<u>27,500</u>		<u>29,316</u>
Net book value				
At 31 March 2023	<u>29,430</u>	<u>87,907</u>		<u>117,337</u>
At 31 March 2022	<u>29,098</u>	<u>90,657</u>		<u>119,755</u>

Council Dwellings are included at deemed cost as permitted on transition to SORP (FRS102) based on a valuation in 2012/13 by the Asset Partnership Services team of Kier who are MRICS qualified.

9. Debtors	2022/23	2021/22
	£	£
Amounts due from Sheffield City Council	<u>633</u>	<u>630</u>

10. Creditors: amounts falling due within one year	2021/22	2021/22
	£	£
Independent examination fees	<u>633</u>	<u>630</u>

**GLEN HOWE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

11. Restricted funds	Land	Council Dwellings	Total
	£	£	£
Balance at 1 April 2022	29,098	90,657	119,755
Income	1,000	-	1,000
Expenditure and depreciation	(668)	(2,750)	(3,418)
Balance at 31 March 2023	<u>29,430</u>	<u>87,907</u>	<u>117,337</u>

Council dwellings fund

This fund relates to a lodge which is currently rented out.

Land and Buildings

This fund relates to floodlighting installed around the park lodge

Restricted funds - prior year	Land	Council Dwellings	Total
	£	£	£
Balance at 1 April 2021	26,254	93,407	119,661
Income	3,512	-	3,512
Expenditure and depreciation	(668)	(2,750)	(3,418)
Balance at 31 March 2022	<u>29,098</u>	<u>90,657</u>	<u>119,755</u>

12. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fixed asset investments	-	117,337	117,337
Current assets	633	-	633
Creditors due within one year	(633)	-	(633)
	<u>-</u>	<u>117,337</u>	<u>117,337</u>

Analysis of net assets between funds - prior year	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fixed asset investments	-	119,755	119,755
Current assets	630	-	630
Creditors due within one year	(630)	-	(630)
	<u>-</u>	<u>119,755</u>	<u>119,755</u>

13. Ultimate controlling party

The ultimate controlling party is the sole trustee, Sheffield City Council.

14. Related parties

The charity has a very close relationship with Sheffield City Council who is the sole trustee and provides the balance of funding not provided elsewhere on an annual basis, to enable the charity to carry out its charitable objectives. The amount of funding provided by Sheffield City Council during the year is £35,906 (21/22: £19,264). At the year end £633 was owed by Sheffield City Council (21/22: £630).

Glen Howe Park

SHEFFIELD CITY COUNCIL
TOWN HALL
PINSTONE STREET
SHEFFIELD
S1 2HH

Charity Number : 1095716

Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in the connection with your examination on the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances or known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

- 13 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

- 14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

- 15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

- 16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 18 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as follows:

Sheffield City Council – CRP	£1,000
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We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware.

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of Sheffield City Council

Date

**GRAVES PARK
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NUMBER 510841

GRAVES PARK

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**GRAVES PARK
REFERENCE AND ADMINISTRATIVE DETAILS**

CHARITY NO: 510841

TRUSTEES

Sheffield City Council is the sole Trustee of the charity, acting through the Charity Trustee Sub Committee.

Charity Sub-Committee Members:

Cllr Ian Auckland (Chair)
Cllr Zahira Naz (Deputy Chair)
Cllr Douglas Johnson (Spokesperson)
Cllr Richard Williams
Cllr Fran Belbin

PRINCIPAL ADDRESS

Sheffield City Council
Parks and Countryside
Centre in the Park
Guildford Avenue
Sheffield
S2 2PL

INDEPENDENT EXAMINER

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

GRAVES PARK TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19).

DESCRIPTION OF CHARITY'S TRUSTS AND OBJECTS

The governing document is a scheme dated 12 March 2009. The Park is held on trust for the recreation of the public as public walks or pleasure grounds or as an open space within the meaning of the Open Space Act 1906.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Graves Park is a charity and the sole Trustee is Sheffield City Council. The Charity Trustee Sub Committee is a standing sub committee of the Strategy and Resources Policy Committee. It has been established to take all decisions of the Council, including but not limited to disposal of and other dealings with charitable land.

Management of the park is the responsibility of the Councils' Parks and Countryside service. Management and administrative decisions which are not decisions of the Council as Trustee, may be made, in accordance with the Leaders' Scheme of Delegation, by the Executive Director of Neighbourhood Services, the Director of Parks, Leisure and Libraries, or the head of Parks and Countryside service.

PUBLIC BENEFIT

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Details of how the charity has carried out its activities for the public benefit are given in the section below.

OBJECTIVES AND ACTIVITIES

The object of the charity is the provision and maintenance of a park and recreation ground for use by the public with the object of improving their conditions of life. Graves Park is classified as a city park and a major visitor attraction with bowling greens, tennis courts, pitch and putt golf, cricket, football and a popular animal farm.

The charity operates for the benefit of the inhabitants of Sheffield without distinction of sex, race or political, religious or other opinions in a common effort to advance education, health and wellbeing and to provide facilities for recreation and other leisure time occupation with the object of improving the health and condition of life of the said inhabitants and, particularly of those who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances.

GRAVES PARK TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES continued

The object of the charity is met by the following on-going activities:

- Provision of a well-maintained, safe and welcoming environment for casual recreation.
- Provision of sports facilities for both formal and informal use by residents from across the city.
- Provision of visitor services including Café.
- Provision of a farm as a visitor attraction and educational resource.

The charity has sought to utilise its financial resources including grant funding from Sheffield City Council and other fund-raising activities to provide a high-quality recreational site for the benefit of the residents of the city of Sheffield.

Graves Park and Graves Park Animal Farm's annual assessment against the Green Flag criteria was carried out to determine current level of standard and to identify and implement incremental improvements.

Concessions in the park continue to run such as the land train, inflatable attractions and the Tree Amigos Christmas tree sales concession over at the Charles Ashmore side of the park.

Due to continued reduction in public finances and the consequential pressure on local authority budgets, the charity continues to review its fundraising activities to ensure improved security of, and increase in, financial resources available for its ongoing charitable activities.

ACHIEVEMENTS AND PERFORMANCE

Graves Park is important to many people both locally and from across Sheffield as a free to all city park and animal farm. It aims to enhance the lives of many people and is more critical now, following years of austerity, cuts in public funding and increasing community hardship following the pandemic and cost of living increases. We continue to provide a large and increasing variety of facilities for people of all ages and backgrounds, supported by an extensive events programme throughout the year.

The park and animal farm are as busy as they have ever been with a marked increase of visitors over the summer months since the COVID pandemic in 2020-21. This does bring increased pressure in terms of litter and park maintenance, but the park strives to maintain a high standard of visitor experience and has received many positive reviews throughout the year.

In the last year the following work has taken place:

- 4 new benches in the park
- Change from annual bedding plants to perennial plants in a flowerbed at the Charles Ashmore entrance to improve environmental impact of the park and increase sustainable planting.

GRAVES PARK TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE Continued

- Renovation of bowling green over winter
- Work starting on a new sensory entrance for Rose Garden including new planters installed and planting started.
- 5 additional double-sized bins purchased (due to long lead time, not installed this financial year but have been installed June 2023)
- Widening of barn entrance at farm to allow access for double buggies and prevent "pinch points" due to farm being busiest it has ever been
- A new apprentice was taken on at the Animal Farm to maintain and improve the farm's animal welfare standards as well as provide additional educational provision for school parties

The events that the park holds are becoming increasingly popular and encourage increased use by the residents of the city, who may not have visited the park before. This means that the park is busier than ever before with more residents discovering the space and enjoying the use of it as a recreational space.

The charity continues to invest in the park facilities, with a program of path repairs ongoing and repairs to some of the dry-stone walling around the park that had become unstable and collapsed. Unfortunately, the Rose Garden Café was closed on 27 July 2022 following a structural survey highlighting concerns about the building's structural stability. Several inspections and feasibility studies were carried out by both Sheffield City Council and an independent consultant employed by the Friends of Graves Park. Temporary scaffolding was put in place to secure the building and it was re-opened to the public in December 2022 predominantly for takeaway due to the space that the scaffolding structure takes up inside the facility. Costings for future work on the café are being gathered with public consultation and a decision on the café's future to be made in 2023-4.

GROUPS WITH INTEREST IN THE PARK

There are 2 active Friends groups within the park, the Friends of Graves Park, and the Friends of Woodseats Playground. In 2022-23 the Friends of Graves Park have been awarded £140,000 lottery funding to deliver the "Finding Lost Norton Park: Digging Deeper for All" project. This project will look at the heritage of the park including the archaeology, ecology and history of the park, involving several community and school groups and discovering more information about the park's history. The Friends group continue to maintain an arboretum and 'garden' area of the park to an extremely high standard as well as working to suppress the invasive Himalayan Balsam species growing along watercourses flowing through the park.

The Friends of Woodseats Playground were successful in securing over £15,000 of funding in 2021-22 which was spent on a new piece of play equipment for the Woodseats playground which installed in July 2022. They are now looking to develop the playground further by breaking out sections of tarmac and creating a more naturalised landscape and sensory areas with additional benches and play equipment for younger children.

The Sheffield Royal Society of the Blind started to develop a sensory entrance to the Rose Garden with support from park staff with two new planters installed, a pillar at the entrance re-pointed and planting work completed this year. Additional planting, installation of a pergola and two benches will be completed in Spring/Summer 2023.

GRAVES PARK TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

EVENTS

The events in 22/23 have been even more popular than in 21/22 with huge numbers of visitors for events organised by Sheffield City Council including the Animal Farm's Easter Event, the Country Fair and the farm's Halloween event. Events organised by external parties and run in the park have also been very popular including the 'Pretty Muddy Race for Life' organised by Cancer Research UK as well as the return of prestigious cross country events run in the park over winter.

The following events took place during 22/23:

Date	EVENT	APPROX ATTENDANCE	ORGANISATION	Type of Event
15/04/2023	Graves Park Animal Farm Easter Event	1200	Animal Farm	Community
16/04/2023	Graves Park Animal Farm Easter Event	1200	Animal Farm	Community
17/04/2023	Graves Park Animal Farm Easter Event	1200	Animal Farm	Community
18/04/2023	Graves Park Animal Farm Easter Event	1200	Animal Farm	Community
02/05/2022	Graves Park Country Show	10000	Major Events Team	Community
15/05/2022	Morris Owners Club Open Day	400	Barnsley - Morris Minor Owners Club	Community
21/05/2022	SY Orienteering	350	Major Events	Sports
12/06/2022	Race for Life	5000	Cancer Research UK	Charity
28/06/2022	50 Things Roadshow	50	Family Learning	Community
29/07/2022	Family Funfair	500	International Funfairs	Commercial
30/07/2022	Family Funfair	500	International Funfairs	Commercial
31/07/2022	Family Funfair	500	International Funfairs	Commercial
01/08/2022	Family Funfair	500	International Funfairs	Commercial
02/08/2022	Family Funfair	500	International Funfairs	Commercial
03/08/2022	Family Funfair	500	International Funfairs	Commercial
04/08/2022	Family Funfair	500	International Funfairs	Commercial
05/08/2022	Family Funfair	500	International Funfairs	Commercial
06/08/2022	Family Funfair	500	International Funfairs	Commercial
07/08/2022	Family Funfair	500	International Funfairs	Commercial
08/08/2023	Dinosaur Dig	500	Animal Farm	Community
09/08/2023	Dinosaur Dig	500	Animal Farm	Community
10/08/2023	Dinosaur Dig	500	Animal Farm	Community
11/08/2023	Dinosaur Dig	500	Animal Farm	Community
12/08/2023	Dinosaur Dig	500	Animal Farm	Community
13/08/2023	Dinosaur Dig	500	Animal Farm	Community
14/08/2023	Dinosaur Dig	500	Animal Farm	Community
22/08/2022	HAF Activity	50	Women of South Yorkshire	
22/10/2022	Northern cross countries	600	Major Events	Sports
22/10/2023	Pumpkin Picking & Woodland Walk	300	Animal Farm	Community
23/10/2023	Pumpkin Picking & Woodland Walk	300	Animal Farm	Community
24/10/2023	Pumpkin Picking & Woodland Walk	300	Animal Farm	Community
25/10/2023	Pumpkin Picking & Woodland Walk	300	Animal Farm	Community
26/10/2023	Pumpkin Picking & Woodland Walk	300	Animal Farm	Community
27/10/2023	Pumpkin Picking & Woodland Walk	300	Animal Farm	Community
28/10/2023	Pumpkin Picking & Woodland Walk	300	Animal Farm	Community
29/10/2023	Pumpkin Picking & Woodland Walk	300	Animal Farm	Community
30/10/2023	Pumpkin Picking & Woodland Walk	300	Animal Farm	Community
31/10/2023	Pumpkin Picking & Woodland Walk	300	Animal Farm	Community
13/11/2022	Cyclocross	300	Major Events	Sports
20/11/2022	British Schools Orienteering	400	Major Events	Sports
20/11/2022	British Schools Orienteering Champs	400	Major Events	Sports
01/12/23 - 23/12/23	Animal Farm Christmas Trail	500	Animal Farm	Community
04/12/2022	SY Orienteering club championships	170	Major Events	Sports
14/01/2023	Secondary Schools Champs & Presentations	500	Major Events	Community
13/02/2023	Paw Patrol at the Animal Farm	300	Animal Farm	Community
14/02/2023	Paw Patrol at the Animal Farm	300	Animal Farm	Community
15/02/2023	Paw Patrol at the Animal Farm	300	Animal Farm	Community
16/02/2023	Paw Patrol at the Animal Farm	300	Animal Farm	Community
17/02/2023	Paw Patrol at the Animal Farm	300	Animal Farm	Community
25/02/2023	Primary Schools XC champs & Presentations	500	Major Events	Community
01/03/2023	SYO Club Night	80	Major Events	Major

**GRAVES PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Future Plans

We will continue to upgrade the Park and Animal Farm for all to benefit including:

- Install the new double sized litter bins purchased in 2022/23 and improve temporary litter provision over the summer months.
- Work in partnership with the Friends of Graves Park to support delivery of the Finding Lost Norton Park project.
- Support the Friends of Woodseats Playground to apply for additional funding to re-landscape areas of the Woodseats Playground.
- Complete work on the sensory entrance to the Rose Garden in partnership with the Royal Society of the Blind
- Provide additional volunteering opportunities for corporate groups in the park.
- Support the future of the Rose Garden Café developing costings and proposals to provide and enhance the refreshment provision in the park.
- Deliver more educational visits at the Animal Farm.
- Build on income generation activities developed at the Animal Farm to offset increasing costs of welfare and utilities while continuing to enhance the visitor experience.

**GRAVES PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW AND FUNDING

Restricted Funds - Net expenditure of £85,847 (21/22: Net expenditure of £88,127) comprising grants received of £5,971 from Sheffield City Council (21/22: £3,692) and Depreciation of £91,818 (21/22: £91,819).

Unrestricted funds - Net income of £270 (21/22: £11). The income from charitable activities was £447,526 (21/22: £325,316), donations and gifts were £1,836 (21/22: £7,600), and interest received of £270 (Interest on Investments). There was charitable expenditure of £629,897 (21/22: £524,200). The deficit was funded by the grant from Sheffield City Council of £199,087 (21/22: £174,420).

There was an increase in expenditure on charitable activities of £105,697 in 22/23. This was as a result of activity generally normalising after the pandemic but most notably an increase of £30,863 (24%) on supplies and services costs and £33,570 (333%) increase on tree work due to adverse weather conditions and tree disease.

The supplies and services expenditure increased again this year due to the Animal Farm activity continuing to increase, meaning more demand for stock such as toys and stationery. Animal food costs and veterinary bills have increased with inflation.

The additional expenditure in 2022/2023 has been partially offset by an increase in Animal Park income of £91,078. This is due to the number of visitors continuing to increase as we have a lockdown-free year.

At 31 March 2023 the charity had total funds of £2,313,094 (21/22: £2,398,671). These funds are mainly tied up in fixed assets and investments. Restricted funds of £2,312,378 (21/22: £2,398,225) were held mainly as fixed assets. There are Investments of £12,634 (21/22: £12,364).

There was investment income of £270 (21/22: £11) and this has been transferred to the Designated Fund which now totals £716 and is available to spend in accordance with the Charity's Trusts & Objectives.

**GRAVES PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

RESERVES POLICY

As the charity is managed and funded by the Council no specific charity reserves are deemed to be necessary, except for those reserves represented by fixed assets.

Annual revenue expenditure is generally greater than income and the variance is born by the Council and not carried forward into the next financial year.

This charity has specific monies invested in the Council's internal investment fund. Interest is received half yearly on the monies invested. These investments form the restricted funds and any interest is used in line with the restrictions on the funds.

RISK MANAGEMENT

The charity is dependent for its day-to-day management upon Sheffield City Council. It is therefore considered expedient and cost effective for the charity to adopt the Council's risk management policy and strategy, which it considers is a crucial part of the service planning process in highlighting key risks and how they affect the Council's ability to deliver its service and how they will be managed. The Council has incorporated a formal approach to risk management in its day-to-day operations and has developed a toolkit to allow managers to identify risk, which would prevent them from achieving their objectives and to provide information and guidance on how these risks can be managed. The Council operates an Internal Insurance Account covering a variety of risks.

**GRAVES PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

TRUSTEES

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF Trustees of Graves Park

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....
Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated:

**GRAVES PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Total 2022/23 £	Total 2021/22 £
Income and endowments from:					
Donations and legacies	2	201,648	5,971	207,619	202,577
Charitable activities	3	447,526	-	447,526	325,316
Investments	10	270	-	270	11
Total		649,444	5,971	655,416	527,903
Expenditure on:					
Raising funds	4	19,277	-	19,277	-
Charitable activities	5	629,897	91,818	721,715	616,019
Total		649,173	91,818	740,992	616,019
Net income/(expenditure)		271	(85,847)	(85,577)	(88,116)
Transfer between funds				-	-
Net movement in funds		270	(85,847)	(85,577)	(88,116)
Reconciliation of funds:					
Total funds brought forward		446	2,398,225	2,398,671	2,486,787
Total funds carried forward		716	2,312,378	2,313,094	2,398,671

**GRAVES PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted 2021/22 £	Restricted 2021/22 £	Total 2021/22 £	Total 2020/21 £
Income and endowments from:					
Donations and legacies	2	198,885	3,692	202,577	558,949
Charitable activities	3	325,316	-	325,316	177,231
Investments	10	11	-	11	-
Total		524,211	3,692	527,903	736,180
Expenditure on:					
Raising funds	4	-	-	-	-
Charitable activities	5	524,200	91,819	616,019	561,207
Total		524,200	91,819	616,019	561,207
Net income/(expenditure)		11	(88,127)	(88,116)	174,973
Transfer between funds				-	-
Net movement in funds		11	(88,127)	(88,116)	174,973
Reconciliation of funds:					
Total funds brought forward		435	2,486,352	2,486,787	2,311,814
Total funds carried forward		446	2,398,225	2,398,671	2,486,787

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

All income and expenditure derives from continuing activities.

**GRAVES PARK
BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Total 2022/23 £	Total 2021/22 £
Fixed assets					
Tangible fixed assets	9	-	2,300,460	2,300,460	2,386,307
Investments	10	716	11,918	12,634	12,364
		<u>716</u>	<u>2,312,378</u>	<u>2,313,094</u>	<u>2,398,671</u>
Current assets					
Debtors	11	1,055		1,055	1,050
Liabilities					
Creditors falling due within one year	12	(1,055)		(1,055)	(1,050)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net current assets					
		<u>716</u>	<u>2,312,378</u>	<u>2,313,094</u>	<u>2,398,671</u>
Net assets					
The funds of the charity					
Unrestricted income funds	13		-	-	-
Designated funds	15	716		716	446
Restricted income funds	14	-	2,312,378	2,312,378	2,398,225
		<u>716</u>	<u>2,312,378</u>	<u>2,313,094</u>	<u>2,398,671</u>

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Signed _____

Date _____

**GRAVES PARK
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2023**

	2022/23		2021/22	
	£	£	£	£
Net expenditure		(85,847)		(88,127)
Non-cash movements: -				
Depreciation		91,818		91,819
Decrease/(increase) in debtors		(5)		300
Increase/(decrease) in creditors		5		(300)
		91,818		91,819
Net cash inflow from operations		5,971		3,692
Returns on investments				
Interest received		270		11
Capital expenditure				
Payment to acquire tangible fixed assets		(5,971)		(3,692)
Increase in Consolidated Loans Fund balance		270		11

**GRAVES PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1. Accounting Policies

Graves Park is a registered charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are for the recreation of the public as public walks or pleasure grounds or as an open space.

The charity constitutes a public benefit entity as defined by FRS 102. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting 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 (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Fixed assets

Graves Park is classified as a Community Asset. The trustees policy is to value Community Assets at £Nil.

Land and buildings have been valued at their deemed cost at the date of transition to SORP (FRS 102).

Other Plant and Equipment are carried at cost.

Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefit to the charity and the services it provides are for a period of more than one year.

Assets have been reviewed for any impairment loss in respect of consumption of economic benefit.

GRAVES PARK NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

1.2 Depreciation

Depreciation is provided on fixed assets at rates calculated to write off the cost of the assets over their expected useful lives as follows:

- Land and previously revalued buildings are not depreciated.
- Park buildings have been depreciated on a straight line basis over 10, 15 or 40 years, commencing on the transfer from assets under construction.
- Plant, furniture and equipment have been depreciated on a straight line basis over 10 years.
- Depreciation is not provided on assets under construction.

1.3 Investments

Fund balances are invested internally with Sheffield City Council. Investments are held at market value.

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund.

1.5 Income

Income from donations and grants, including capital grants, is included in income when it is probable that the income will be received, and is allocated to the appropriate fund.

Investment income is included when receivable.

Rental, events, activity and similar income is included when the event or function has taken place.

The cost of running the park is funded by Sheffield City Council. Annual revenue expenditure is generally greater than income and any variance is borne by the Council by way of a grant to the charity.

**GRAVES PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.6 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, net of any VAT, which can be recovered as Sheffield City Council is the sole trustee and therefore has special status under s33 VAT Act 1994.

The main exception to this treatment is payments for such items as gas and electricity are charged at the date of the meter reading rather than being apportioned between years. This policy is applied consistently each year.

Expenditure has been allocated to the activities to which it is directly attributable.

Cost of raising funds

The cost of generating any external funding, such as grant applications and events, is attributable to the time of Sheffield City Council officers who work on a range of projects including the charity. As such it is not possible to accurately apportion the cost of this to the charity so no charge is included in the accounts.

Charitable activities

Charitable activities are set out within the charitable deeds and represent the costs associated with the running and maintenance of the park.

Governance costs

Independent examination costs and finance officer costs are charged to the charity. The Council currently absorbs the cost of other officers' time. This policy is kept under review.

Staff costs

The staff who work for the charity are employed by Sheffield City Council, and are subject to the terms and conditions of that organisation. The costs of such staff are recharged to the charity. Full disclosure of the relevant staff costs and numbers is provided in the notes to these financial statements.

Pensions

City Council employees may participate in the Local Government Superannuation Scheme, which provides members with defined benefits related to pay and service. The City Council makes payments for this group of employees to the South Yorkshire Pensions Authority, which administers pension arrangements on behalf of Sheffield City Council and the other local authorities in the South Yorkshire area. The City Council bears any deficit or surplus on the scheme and does not charge this to the charity.

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**GRAVES PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.8 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**GRAVES PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

2. Donations and legacies

2.a Donations and gifts

	2022/23	2021/22
	£	£
Unrestricted:		
General (Animal Park)	1,836	6,980
Friends of Group	-	620
	<u>1,836</u>	<u>7,600</u>

2.b Grants

Unrestricted:		
Countryside Agency	-	16,865
S106 maintenance	725	-
Sheffield City Council - revenue	199,087	174,420
	<u>199,812</u>	<u>191,285</u>
Restricted:		
Sheffield City Council - Capital receipts	5,971	3,692
	<u>5,971</u>	<u>3,692</u>
	<u>207,619</u>	<u>202,577</u>

If expenditure is greater than income the variance is borne by Sheffield City Council and not brought forward into the next financial year.

3. Income from charitable activities

	2022/23	2021/22
	£	£
Unrestricted:		
Outdoor sports	7,345	7,280
Events	27,056	-
Memorial benches & tree planting	3,082	1,400
Miscellaneous	1,570	1,319
Rents	159,421	153,068
Animal Park income (excl donations and sponsors)	191,184	100,106
Car parking income	57,867	62,142
	<u>447,526</u>	<u>325,316</u>

4. Analysis of expenditure on raising funds

	2022/23	2021/22
	£	£
Unrestricted:		
Events	19,277	-
	<u>19,277</u>	<u>-</u>

**GRAVES PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

5. Analysis of expenditure on charitable activities	Park Operation Costs	Animal Farm Costs	Total 2022/23	Total 2021/22
	£	£	£	£
Unrestricted:				
Employees	138,500	164,775	303,274	284,300
Repairs and maintenance	39,053	6,390	45,442	37,979
Grounds maintenance	50,074		50,074	41,322
Tree work	43,645	-	43,645	10,075
Playground refurbishment and maintenance	4,831		4,831	8,912
Electricity	3,952	9,646	13,598	6,049
Gas	4,281		4,281	2,734
Water and sewage	2,972	1,683	4,655	4,386
Telephones	37	714	752	37
Supplies and services	17,279	139,600	156,879	126,016
Governance costs	2,466		2,466	2,390
	301,865	297,092	629,897	524,200
Restricted:				
Depreciation	84,459	7,359	91,818	91,818
	386,325	304,451	721,715	616,018

6. Governance costs	2022/23 £	2021/22 £
Managing and administration:		
Independent examination fees	1,055	1,050
Finance office costs	1,411	1,340
	2,466	2,390

7. Staff costs and trustees' remuneration	2022/23 £	2021/22 £
Salaries	218,001	212,362
Social security costs	21,658	23,360
Pension	44,778	40,349
Other	18,837	8,230
	303,274	284,300

Staff costs in 2022/23 comprise of Operations £138,500 (21/22 £150,717) and Animal Farm £163,523 (21/22 £143,245).

No employee received remuneration of over £60,000 during the year (2021 - None).

Trustees received no remuneration (2021 - £Nil) and were not reimbursed for any of their expenses during the year.

8. Staff numbers	2022/23 Number	2021/22 Number
The average number of employees during the year was	<u>9</u>	<u>10</u>

**GRAVES PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

9. Fixed assets	Assets under Construction	Land & buildings	Norton Lane Nurseries	Council dwellings	Plant		Total
					Equipment & Infrastructure		
At cost		£	£	£	£	£	£
At 1 April 2022	-	2,385,745	465,039	300,000	46,343		3,197,127
Additions	5,971		-	-	-		5,971
Transfers	(5,971)	5,885	86	-	-		(0)
At 31 March 2023	-	2,391,630	465,125	300,000	46,343		3,203,098
Accumulated depreciation							
At 1 April 2022	-	457,550	239,427	67,500	46,343		810,820
Charge in the year	-	57,716	26,603	7,500			91,818
At 31 March 2023	-	515,266	266,030	75,000	46,343		902,638
Net book value							
At 31 March 2023	-	1,876,364	199,095	225,000	-		2,300,460
At 31 March 2022	-	1,928,195	225,612	232,500	-		2,386,307

Norton Lane Nurseries, Council Dwellings and various land and buildings are included at deemed cost as permitted on transition to SORP (FRS102) based on a valuation in 2012/13 by the Asset Partnership Services team of Kier who are MRICS qualified.

On 18 October 2023 the Charity Sub-committee approved for Sheffield City Council, in partnership with stakeholders, to develop a strategy for the restoration of the Rose Garden Café building.

At the Charity Sub-Committee on 18 October 2023, Councillors approved the following recommendations:

The proposal for Sheffield City Council, in partnership with stakeholders, to develop a strategy for the restoration of the Rose Garden Café building (options 2A and 2B).

Approach	Design Option	Proposed Works	Cost Estimate
Existing building restored	2A	Structural stabilisation of the existing building and full refurbishment	£1,790,000
	2B	Structural stabilisation of the existing building with light touch refurbishment to café interiors only	£911,000

The Rose Garden Café Partnership, once established, will create an action plan to develop the strategy for restoration, which will include defining the following:

- a framework for a proportionate public consultation on the Rose Garden Café
- establish funding sources to meet the structural remediation and building refurbishment works
- agree a strategy for public communication

Sheffield City Council funding sources have concluded that existing funds cannot currently meet the full cost of the design options and therefore a mixed funding model is required, various options are therefore being looked at.

10. Investments

At market value	2022/23 £
At 1 April 2022	12,364
Income	-
Interest received	270
Draw down	-
At 31 March 2023	12,634

The charity funds are invested in Sheffield City Council's Consolidated Loans Funds (interest paid half yearly). Market value is the same as historical cost.

11. Debtors

	2022/23 £	2021/22 £
Amounts due from Sheffield City Council	1,055	1,050
	1,055	1,050

12. Creditors: amounts falling due within one year

	2022/23 £	2021/22 £
Independent examination fees	1,055	1,050
	1,055	1,050

**GRAVES PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

13. Unrestricted funds

	General Funds	Total £
Balance at 1 April 2022	-	-
Income	618,234	618,234
Expenditure	(598,958)	(598,958)
Transfer	-	-
Balance at 31 March 2023	<u>19,277</u>	<u>19,277</u>

Unrestricted funds - prior year

	General Funds £	Total £
Balance at 1 April 2021	-	-
Income	524,200	524,200
Expenditure	(524,200)	(524,200)
Transfer	-	-
Balance at 31 March 2022	<u>-</u>	<u>-</u>

14. Restricted funds

	Squirrel Fund £	Café Fund £	Chantry Cottage £	Cobnar Cottage £	Pocket Park £	Land & Buildings £	Assets under Construction £	Council Dwellings £	Total Funds £
Balance at 1 April 2022	127	1,088	157	10,545	1	2,153,807	-	232,500	2,398,225
Income	3	28	8	229	-	-	5,971	-	6,239
Expenditure and depreciation	-	-	-	-	-	(84,318)	-	(7,500)	(91,818)
Realised gain on disposal of fixed assets	-	-	-	-	-	-	-	-	-
Transfer	-	-	-	-	-	5,971	(5,971)	-	-
Transfer to Designated Funds	(3)	(28)	(8)	(229)	-	-	-	-	(268)
Balance at 31 March 2023	<u>127</u>	<u>1,088</u>	<u>157</u>	<u>10,545</u>	<u>1</u>	<u>2,075,460</u>	<u>-</u>	<u>225,000</u>	<u>2,312,378</u>

Squirrel Fund

This fund comprises a donation made for the specific purpose of feeding squirrels.

Café Fund

The fund comprises a donation made for the specific purpose of providing toys for use in the Rose Garden Café.

Cobnar Cottage

This fund comprises of income received relating to the sale of Cobnar Cottage, Cobnar Road.

Chantry Cottage

This fund comprises of income received relating to a 125 year lease of land adjacent to Chantry Cottage, Norton Lane.

Assets under Construction

This fund relates to ongoing capital work for pathworks and installation of 2 cricket pitches which have been completed in year. The refurbishment of tennis courts and other improvements in the park are on-going.

Land & Buildings

This fund comprises a combination of various grants and donations made for the specific purpose of several capital projects including the Norton Lane Nursery, Rose Garden Café, the Sports Pavillion, the Cobnar Road Playground and the Inclusive Play area. In particular this year considerable work on high security animal fencing at the Animal Farm and Park resurfacing.

Council Dwellings

This fund comprises of revalued values of 2 residential properties: The Bungalow, Derbyshire Lane and the Lodge, Charles Ashmore Road.

GRAVES PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

15. Designated funds

	2022/23
	£
Balance at 1 April 2022	446
Transfer	270
Balance at 31 March 2023	<u>716</u>

Designated funds represent accumulated interest in the investments. The trustees have set this money aside for one-off projects in the future, rather than for ongoing running costs.

16. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed asset investments	716	2,312,378	2,313,094
Current assets	1,055	-	1,055
Creditors due within one year	(1,055)	-	(1,055)
	<u>716</u>	<u>2,312,378</u>	<u>2,313,094</u>

Analysis of net assets between funds - prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed asset investments	446	2,398,225	2,398,671
Current assets	1,050	-	1,050
Creditors due within one year	(1,050)	-	(1,050)
	<u>446</u>	<u>2,398,225</u>	<u>2,398,671</u>

17. Ultimate Controlling Party

The ultimate controlling party is the sole trustee, Sheffield City Council.

18. Related parties

The charity has a very close relationship with Sheffield City Council who is the sole trustee and provides the balance of funding not provided elsewhere on an annual basis, to enable the charity to carry out its charitable objectives. The amount of funding provided by Sheffield City Council during the year is £205,058 (21/22: £178,112) of which £5,971 was towards capital projects (21/22 £3,692). At the year end £1,055 was owed by Sheffield City Council (21/22: £1,050)

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Graves Park

SHEFFIELD CITY COUNCIL
TOWN HALL
PINSTONE STREET
SHEFFIELD
S1 2HH

Charity Number : 510841

Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in the connection with your examination on the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances or known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

13 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

18 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as follows:

Sheffield City Council – Park	£5,971
-------------------------------	--------

We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware.

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of Sheffield City Council

Date

**HIGH HAZELS PARK
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NUMBER 1183830

HIGH HAZELS PARK CONTENTS

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**HIGH HAZELS PARK
REFERENCE AND ADMINISTRATIVE DETAILS**

CHARITY NO: 1183830

TRUSTEES

Sheffield City Council is the sole Trustee of the charity, acting through the Charity Trustee Sub Committee.

Charity Sub-Committee Members:

Cllr Ian Auckland (Chair)
Cllr Zahira Naz (Deputy Chair)
Cllr Douglas Johnson (Spokesperson)
Cllr Richard Williams
Cllr Fran Belbin

PRINCIPAL ADDRESS

Sheffield City Council
Parks and Countryside
Centre in the Park
Guildford Avenue
Sheffield
S2 2PL

INDEPENDENT EXAMINER

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

HIGH HAZELS PARK TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19).

DESCRIPTION OF CHARITY'S TRUSTS AND OBJECTS

High Hazels Park is situated in Darnall, Sheffield. The main walking entrance is on Senior Road, there is a car park and entrance at the end of Catley Road. The park is next to Tinsley Park Golf Course and 70 Acre Hill Nature Reserve. Public toilets are in the golf club house. There is a cafe, children's playground, adventure playground, sensory garden, cricket pitch, 5-a-side football pitch and tennis courts.

The charity's governing documents

The objects of the charity are the provision and maintenance of a public park and recreation ground in Sheffield for the use of members of the public resorting thereto with the object of improving their conditions of life.

STRUCTURE, GOVERNANCE AND MANAGEMENT

High Hazels Park is a charity and the sole Trustee is Sheffield City Council. The Charity Trustee Sub Committee is a standing sub committee of the Strategy and Resources Policy Committee. It has been established to take all decisions of the Council, including but not limited to disposal of and other dealings with charitable land.

Management of the park is the responsibility of the Councils' Parks and Countryside service. Management and administrative decisions which are not decisions of the Council as Trustee, may be made, in accordance with the Leaders' Scheme of Delegation, by the Executive Director of Neighbourhood Services, the Director of Parks, Leisure and Libraries, or the head of Parks and Countryside service.

PUBLIC BENEFIT

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Details of how the charity has carried out its activities for the public benefit are given in the section below.

**HIGH HAZELS PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

ACTIVITIES AND ACHIEVEMENTS

The Friends of High Hazels Park have continued to meet concentrating on the ornamental parts of the park, Formal and Sensory gardens, shrub beds, playground beds and ornamental orchards. All areas remain popular.

A running route around the park and tennis courts continued to be used by the local community.

Works on wildflower turfs for areas in the park.

EVENTS

A Dog Training company is now operating from the former number 2 Bowling Green area.

Holiday Activities and Food (HAF) programme and prayers May 2022.

Event to encourage library reading for youngsters August 2022.

PLANS FOR FUTURE PERIODS

Parks and Countryside will work to continue to support the community workdays organised by the Friends of High Hazels Park which focus on enhancing the maintenance of the formal garden, playground beds and sensory garden.

Parks are hoping to achieve Green Flag Standard within the next 2 years with additional maintenance and a project with one of our Parks project Officers for fitness equipment /pump track after further consultation. This would be where the existing open barn area is located near the entrance to the Park.

Parks are hoping for further tree planting and fruit tree planting and pruning the existing fruit trees within the park, with our Community Tree Officer and Friends of High Hazels Park. This includes relaxed mowing areas in the Park to encourage Fauna and Flora.

FINANCIAL REVIEW AND FUNDING

Restricted Funds - The restricted fund has net expenditure of £5,661 (21/22: net income of £13,319) comprising of capital grant income of £6,585 (21/22: £0), and depreciation £12,247.

(Depreciation of £31,875 was previously applied to land from 2016/2017 to 20/21 but this was reversed in 21/22 to comply with financial regulations. Additionally path and car park works were carried out in 2016/17 and since then had not been depreciated. This was accelerated (£7,887) and applied over 20 years in 21/22 to comply with financial regulations. – the effect of this, along with the annual corrected depreciation charge, resulted in a net income of £13,319 in 21/22.)

Unrestricted Funds - Unrestricted funds had net income of £145 (21/22: £6). This was interest received on investments totalling £145 (21/22: £6). This has been transferred to the Designated Fund that now totals £6,795 and is available to spend in accordance with the Charity's Trusts & Objectives.

The income from charitable activities was £14,296 (21/22: £12,463), with expenditure of £86,198 (21/22: £80,964). The deficit was funded by the grant from Sheffield City Council of £69,692 (21/22: £68,501).

At 31 March 2023 the charity had total funds of £644,883 (21/22: £650,399). These funds are all tied up in fixed assets and investments.

**HIGH HAZELS PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

RESERVES POLICY

As the charity is managed and funded by the Council, no specific unrestricted charity reserves are deemed to be necessary.

Annual revenue expenditure is generally greater than income and the variance is born by the Council and not carried forward into the next financial year.

This charity has specific monies invested in the Council's internal investment fund. Interest is received half yearly on the monies invested. These investments form the restricted funds and any interest is used in line with the restrictions on the funds.

RISK MANAGEMENT

The charity is dependent for its day-to-day management upon Sheffield City Council. It is therefore considered expedient and cost effective for the charity to adopt the Council's risk management policy and strategy, which it considers is a crucial part of the service planning process in highlighting key risks and how they affect the Council's ability to deliver its service and how they will be managed. The Council has incorporated a formal approach to risk management in its day-to-day operations and has developed a toolkit to allow managers to identify risk, which would prevent them from achieving their objectives and to provide information and guidance on how these risks can be managed. The Council operates an Internal Insurance Account covering a variety of risks.

**HIGH HAZELS PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

TRUSTEES

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF Trustees of High Hazels Park

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....
Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated:

**HIGH HAZELS PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Total 2022/23 £	Total 2021/22 £
Income and endowments from:					
Donations and legacies	2	71,902	6,585	78,488	68,501
Charitable activities	3	14,296	-	14,296	12,463
Investments	9	145	-	145	6
Total		86,343	6,585	92,929	80,970
Expenditure on:					
Charitable activities	4	86,198	12,247	98,445	67,645
Total		86,198	12,247	98,445	67,645
Net income/(expenditure)		145	(5,661)	(5,516)	13,325
Reconciliation of funds:					
Total funds brought forward		6,650	643,749	650,399	637,074
Total funds carried forward		6,795	638,088	644,883	650,399

**HIGH HAZELS PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted 2021/22 £	Restricted 2021/22 £	Total 2021/22 £	Total 2020/21 £
Income and endowments from:					
Donations and legacies	2	68,501	-	68,501	69,676
Charitable activities	3	12,463	-	12,463	10,594
Investments	9	6	-	6	-
Total		80,970	-	80,970	80,270
Expenditure on:					
Charitable activities	4	80,964	(13,319)	67,645	97,314
Total		80,964	(13,319)	67,645	97,314
Net income/(expenditure)		6	13,319	13,325	(17,044)
Reconciliation of funds:					
Total funds brought forward		6,644	630,430	637,074	654,118
Total funds carried forward		6,650	643,749	650,399	637,074

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

**HIGH HAZELS PARK
BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Total 2022/23 £	Total 2021/22 £
Fixed assets					
Tangible fixed assets	8	-	638,088	638,088	643,749
Investments	9	6,795	-	6,795	6,650
		<u>6,795</u>	<u>638,088</u>	<u>644,883</u>	<u>650,399</u>
Current assets					
Debtors	10	633		633	630
Liabilities					
Creditors falling due within one year	11	(633)	-	(633)	(630)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net current assets					
		<u>6,795</u>	<u>638,088</u>	<u>644,883</u>	<u>650,399</u>
Net assets					
The funds of the charity					
Unrestricted income funds	14	-	-	-	-
Designated funds	14	6,795	-	6,795	6,650
Restricted income funds	12	-	638,088	638,088	643,749
		<u>6,795</u>	<u>638,088</u>	<u>644,883</u>	<u>650,399</u>

**FIRTH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1. Accounting Policies

Firth Park is a registered charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide facilities for recreational and leisure time occupation.

The charity constitutes a public benefit entity as defined by FRS 102. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting 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 (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Fixed assets

Firth Park is classified as a Community Asset. The trustees policy is to value Community Assets at £Nil.

Land and Buildings were carried in the accounts at their deemed cost at the date of transition to SORP (FRS 102).

Other Plant and Equipment are carried at cost.

Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefit to the charity and the services it provides are for a period of more than one year.

Assets have been reviewed for any impairment loss in respect of consumption of economic benefit.

**FIRTH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.2 Depreciation

Depreciation is provided on fixed assets at rates calculated to write off the cost of the assets over their expected useful lives as follows:

- Land and previously revalued buildings are not depreciated.
- Park buildings have been depreciated on a straight line basis over 40 years, commencing on the transfer from assets under construction.
- Plant and equipment have been depreciated on a straight line basis over 10 years.
- Depreciation is not provided on land or assets under construction.
- The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not greater than the recoverable amount.

1.3 Investments

Fund balances are invested internally with Sheffield City Council. Investments are held at market value.

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise of unrestricted funds that have been set aside by the trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund.

1.5 Income

Income from donations and grants, including capital grants, is included in income when it is probable that the income will be received, and is allocated to the appropriate fund.

Investment income is included when receivable.

Rental, events, activity and similar income is included when the event or function has taken place.

The cost of running the park is funded by Sheffield City Council. Annual revenue expenditure is generally greater than income and any variance is borne by the Council by way of a grant to the charity.

**FIRTH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.6 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, net of any VAT, which can be recovered as Sheffield City Council is the sole trustee and therefore has special status under s33 VAT Act 1994.

The main exception to this treatment is payments for such items as gas and electricity are charged at the date of the meter reading rather than being apportioned between years. This policy is applied consistently each year.

Expenditure has been allocated to the activities to which it is directly attributable.

Cost of raising funds

The cost of generating any external funding, such as grant applications and events, is attributable to the time of Sheffield City Council officers who work on a range of projects including the charity. As such it is not possible to accurately apportion the cost of this to the charity so no charge is included in the accounts.

Charitable activities

Charitable activities are set out within the charitable deeds and represent the costs associated with the running and maintenance of the park.

Governance costs

Independent examination costs and finance officer costs are charged to the charity. The Council currently absorbs the cost of other officers' time. This policy is kept under review.

Staff costs

The staff who work for the charity are employed by Sheffield City Council, and are subject to the terms and conditions of that organisation. The costs of such staff are recharged to the charity. Full disclosure of the relevant staff costs and numbers is provided in the notes to these financial statements.

Pensions

City Council employees may participate in the Local Government Superannuation Scheme, which provides members with defined benefits related to pay and service. The City Council makes payments for this group of employees to the South Yorkshire Pensions Authority, which administers pension arrangements on behalf of Sheffield City Council and the other local authorities in the South Yorkshire area. The City Council bears any deficit or surplus on the scheme and does not charge this to the charity.

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**FIRTH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.8 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**HIGH HAZELS PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

2. Donations and Legacies

Grants	2022/23	2021/22
	£	£
Unrestricted:		
S106 maintenance	2,210	-
Sheffield City Council - revenue grant	<u>69,692</u>	<u>68,501</u>
	71,902	68,501
Restricted:		
Capital Grants and Contributions	<u>6,585</u>	<u>-</u>
	6,585	-
	<u>78,488</u>	<u>68,501</u>

If expenditure is greater than income the variance is borne by Sheffield City Council and not brought forward into the next financial year.

3. Income from charitable activities

	2022/23	2021/22
	£	£
Unrestricted:		
Miscellaneous	1,264	603
Rents	<u>13,032</u>	<u>11,860</u>
	14,296	12,463

4. Analysis of expenditure on charitable activities

	2022/23	2021/22
	£	£
Unrestricted:		
Employees	45,084	41,634
Ranger service	-	-
Repairs and maintenance	11,126	6,907
Grounds maintenance	16,072	15,307
Tree work	2,742	8,460
Playground refurbishment and maintenance	6,227	4,047
Water and sewage	-	-
Telephones	-	-
Supplies and services	3,467	3,175
Governance costs	<u>1,480</u>	<u>1,434</u>
	86,198	80,964
Restricted:		
Depreciation	<u>12,247</u>	<u>(13,319)</u>
	12,247	(13,319)
	<u>98,445</u>	<u>67,645</u>

5. Governance costs

	2022/23	2021/22
	£	£
Managing and administration:		
Independent examination fees	633	630
Finance office costs	<u>847</u>	<u>804</u>
	1,480	1,434

**HIGH HAZELS PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

6. Staff costs and trustees' remuneration	2022/23	2021/22
	£	£
Salaries	35,781	33,043
Social security costs	9,303	8,591
	45,084	41,634

No employee received remuneration of over £60,000 during the year (2022 - None).

Trustees received no remuneration (2022 - £Nil) and were not reimbursed for any of their expenses during the year.

7. Staff numbers	2022/23	2021/22
	Number	Number
The average number of employees during the year was	2	1

8. Land and buildings	Assets under construction	At valuation	Total
		Freehold land and buildings	
At valuation		£	£
At 1 April 2022	-	713,316	713,316
Additions	6,585		6,585
Transfers	(6,585)	6,585	-
At 31 March 2023	-	719,901	719,901

Accumulated depreciation

At 1 April 2022	-	69,567	69,567
Charge for the year	-	12,247	12,247
At 31 March 2023	-	81,814	81,814

Net book value

At 31 March 2023	-	638,088	638,088
At 31 March 2022	-	643,749	643,749

The valuations were carried out in November 2016 by the Asset Partnerships Services team of Kier who are MRICS qualified. The historical cost of assets is £60,650.

9. Investments

At market value	2022/23
	£
At 1 April 2022	6,650
Interest received	145
At 31 March 2023	6,795

Market value is the same as historical cost.

**HIGH HAZELS PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

10. Debtors

	2022/23	2021/22
	£	£
Accrued income		
Amounts due from Sheffield City Council	633	630
Prepayments	-	-
	<u>633</u>	<u>630</u>

11. Creditors: amounts falling due within one year

	2022/23	2021/22
	£	£
Independent examination fees	633	630
Deferred income	-	-
	<u>633</u>	<u>630</u>

12. Restricted funds

	Land & Buildings	Total
	£	£
Balance at 1 April 2022	643,749	643,749
Expenditure	(12,247)	(12,247)
Income	6,585	6,585
Balance at 31 March 2023	<u>638,088</u>	<u>638,088</u>

Freehold Land and Buildings

This fund comprises various grants and donations received to finance capital projects at High Hazels Park.

Restricted funds - prior year

	Land & Buildings	Total
	£	£
Balance at 1 April 2021	630,430	630,430
Expenditure	-	-
Income	13,319	13,319
Balance at 31 March 2022	<u>643,749</u>	<u>643,749</u>

13. Unrestricted funds

	General Funds	Designated Funds	Total
	£	£	£
Balance at 1 April 2022	-	6,650	6,650
Income	86,343		86,343
Expenditure	(86,198)		(86,198)
Transfers	(145)	145	0
Balance at 31 March 2023	<u>0</u>	<u>6,795</u>	<u>6,795</u>

Designated funds represent amounts invested and accumulated interest set aside by the trustees for specific costs as determined by the trustees.

Unrestricted funds - prior year

	General Funds	Designated Funds	Total
	£	£	£
Balance at 1 April 2021	-	6,644	6,644
Income	80,970		80,970
Expenditure	(80,964)		(80,964)
Transfers	(6)	6	-
Balance at 31 March 2022	<u>-</u>	<u>6,650</u>	<u>6,650</u>

**HIGH HAZELS PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

14. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed asset investments	6,795	638,088	644,883
Current assets	633	-	633
Creditors due within one year	(633)	-	(633)
	<u>6,795</u>	<u>638,088</u>	<u>644,883</u>

Analysis of net assets between funds - prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed asset investments	6,650	643,749	650,399
Current assets	575	-	575
Creditors due within one year	(575)	-	(575)
	<u>6,650</u>	<u>643,749</u>	<u>650,399</u>

15. Ultimate Controlling Party

The ultimate controlling party is the sole trustee, Sheffield City Council.

16. Related parties

The charity has a very close relationship with Sheffield City Council who is the sole trustee and provides the balance of funding not provided elsewhere on an annual basis, to enable the charity to carry out its charitable objectives. The amount of funding provided by Sheffield City Council during the year is £76,278 (21/22: £68,501). At the year end £633 (21/22: £630) was owed by Sheffield City Council.

High Hazels Park Sheffield

SHEFFIELD CITY COUNCIL
TOWN HALL
PINSTONE STREET
SHEFFIELD
S1 2HH

Charity Number : 1183830

Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in the connection with your examination on the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances or known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

13 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

18 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as follows:

Sheffield City Council – Capital grants and Contributions £6,585

We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware.

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of Sheffield City Council

Date

**HILLSBOROUGH PARK
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NUMBER 523913

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**HILLSBOROUGH PARK
REFERENCE AND ADMINISTRATIVE DETAILS**

CHARITY NO: 523913

TRUSTEES

Sheffield City Council is the sole Trustee of the charity, acting through the Charity Trustee Sub Committee.

Charity Sub-Committee Members:

Cllr Ian Auckland (Chair)
Cllr Zahira Naz (Deputy Chair)
Cllr Douglas Johnson (Spokesperson)
Cllr Richard Williams
Cllr Fran Belbin

PRINCIPAL ADDRESS

Sheffield City Council
Parks and Countryside
Centre in the Park
Guildford Avenue
Sheffield
S2 2PL

INDEPENDENT EXAMINER

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

HILLSBOROUGH PARK TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19).

The Hillsborough Park site was previously included in registered charity 523913 Earl Marshal Recreation Ground. From the 18 of November 2005 registered charity 523913 was split into 3 separate charities as follows:

Earl Marshal Recreation Ground (formerly known as Carlisle Street Recreation Ground) is registered as 1088787.

Hillsborough Park is registered as 523913.

Endcliffe Park is registered as 1112149.

These accounts relate to Hillsborough Park 523913 and incorporate the transfer of assets from this charity to the other two in the year 2005/06.

DESCRIPTION OF CHARITY'S TRUSTS AND OBJECTS

The charity comprises the Hillsborough Park incorporating Hillsborough Library. The charity's governing documents are two schemes dated 22 March 1996 and 15 October 1998.

The objects of the charity are the provision and maintenance of a public park and recreation ground in Sheffield for the use of members of the public resorting thereto with the object of improving their conditions of life.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Hillsborough Park is a charity and the sole Trustee is Sheffield City Council. The Charity Trustee Sub Committee is a standing sub committee of the Strategy and Resources Policy Committee. It has been established to take all decisions of the Council, including but not limited to disposal of and other dealings with charitable land.

Management of the park is the responsibility of the Councils' Parks and Countryside service. Management and administrative decisions which are not decisions of the Council as Trustee, may be made, in accordance with the Leaders' Scheme of Delegation, by the Executive Director of Neighbourhood Services, the Director of Parks, Leisure and Libraries, or the head of Parks and Countryside service.

HILLSBOROUGH PARK TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

PUBLIC BENEFIT

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Details of how the charity has carried out its activities for the public benefit are given in the section below.

ACTIVITIES AND ACHIEVEMENTS

Hillsborough Park Partnership, which was established in 1999 as a group of organisations using or working in the park, with a shared interest in maintaining and developing the park. The Partnership meetings have now all been encompassed into the Friends of Hillsborough Park Meetings held on a regular basis.

The objectives of the Friends of Hillsborough Park:

- To strive to improve the park aiding maintenance for the good of local communities and the wider city developing new ideas and activities work centred mainly around the walled garden
- To involve local people in the management of the park, to have a direct link with Council officers responsible for the management of the park. Richard Dewsbury, Area manager, attends regular FOHP meetings and workdays.

Sheffield Wednesday Football Club continues to pay for the use of one of the car parks on a maximum of 28 home match days.

Pay and display ticket machines have been installed in Parkside and Hawksley Avenue car parks. Charges are in operation from 9.30-6.30 7 days per week.

The Friends of Hillsborough Park Group work actively with the Council to improve the park. They carry out practical work within the Park and the walled garden area along with a number of individual volunteers and gardening groups. They have group insurance which means they can work on agreed tasks without supervision. The group has grown substantially over recent years with many members working a few mornings per week. They usually hold work mornings on Tuesdays and Wednesdays, but this is not exclusive. They have been awarded the Green Flag Community award and are previous winners of an award from Yorkshire in Bloom.

The walled garden buildings on site have been converted into a café and Makers Shed by Age UK. Age UK have an agreed lease with the council for the use of these buildings including the pavilion. Age UK provide a variety of activities for the local community which take place in either the Makers Shed or the pavilion.

The existing path network around the main event field has been upgraded and improved in partnership with Tramlines, including upgrading the draining of the path and selected sections of the event field.

Disabled cycling groups regularly use the park with a number of specially adapted bikes available on site with the activity run by local cycling group Cycle4all. Cycle4all have been relocated in a better location which provides easier access to the MUGA facility and new path network.

The installation of a new all wheel track for use by all the community with British Cycling.

**HILLSBOROUGH PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

EVENTS

The following events occurred during the year:

DATE	EVENT	APPROX ATTENDANCE	ORGANISATION
07/05/2022	Hillsborough Churches Fun Day	500	Hillsborough Network of Churches
27/05/2022	Farrar's Family Fun Fair	500	William Percival and Son
28/05/2022	Farrar's Family Fun Fair	500	William Percival and Son
29/05/2022	Farrar's Family Fun Fair	500	William Percival and Son
30/05/2022	Farrar's Family Fun Fair	500	William Percival and Son
31/05/2022	Farrar's Family Fun Fair	500	William Percival and Son
01/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
02/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
03/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
04/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
05/06/2022	Farrar's Family Fun Fair	500	William Percival and Son
21/06/2022	50 Things Roadshow	100	Family Learning
10/07/2022	Open Day Walled Garden	200	Friends of Hillsborough Park
22/07/2022	Tramlines	35000	Tramlines
23/07/2022	Tramlines	35000	Tramlines
24/07/2022	Tramlines	35000	Tramlines
05/08/2022	Pump Track Opening Event	100	Hillsborough BMX Club

PLANS FOR FUTURE PERIODS

- Additional herbaceous border to the entrance off Middlewood Road.
- Continue to work with all key stakeholders, including FOHP, AUK, LTA and Cycling for all.
- Playground improvements and add new benches around the Park.
- Potential Tennis Association investment in the tennis court booking office.
- Resurface additional footpaths.
- Hillsborough Park Master plan linking all potential improvement projects.
- Work with British Cycling to install a cycling pump track for use by all the community, including relocating cycle for all to a better location.

**HILLSBOROUGH PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW AND FUNDING

Restricted Funds - Net income of £463,717 (21/22: Net income £19,451) comprising grants of £503,264 (21/22: £84,807), and £10,000 of other contributions. Depreciation was charged of £49,547 (21/22: £50,356).

Capital expenditure of £739,264 was spent in 2022/2023. The majority on various developments, path and roadway works (£434,456); another (£268,042) to build the Wheels Park (£61,785) and the remainder on capital costs at Hillsborough Library.

Unrestricted funds - Net expenditure of £149 (21/22: Net expenditure £6). The income from charitable activities was £195,610 (21/22: £142,981), with expenditure of £423,965 (21/22: £317,444). The deficit was funded by the grant from Sheffield City Council of £228,354 (21/22: £174,933). In addition there was investment income of £149 (21/22: £6).

At 31 March 2023 the charity had total funds of £2,435,901 (21/22: £1,972,619). These funds are all tied up in fixed assets and investments. There was investment income of £149 (21/22: £6) and this has been transferred to the Designated Fund which now totals £284 and is available to spend in accordance with the Charity's Trusts & Objectives.

RESERVES POLICY

As the charity is managed and funded by the Council, no specific unrestricted charity reserves are deemed to be necessary.

Annual revenue expenditure is generally greater than income and the variance is born by the Council and not carried forward into the next financial year.

This charity has specific monies invested in the Council's internal investment fund. Interest is received half yearly on the monies invested. These investments form the restricted funds and any interest is used in line with the restrictions on the funds.

**HILLSBOROUGH PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

GRANT MAKING POLICY

Grants are made in accordance with the provisions contained in the charitable deeds. Where the charitable deed is specific, charitable funds are applied automatically against the purpose stated. Where there is more discretion, judgement is made by officers, and where applicable, members. If necessary, permission from the Charity Commission may be sought to the use of charitable funds on occasion.

RISK MANAGEMENT

The charity is dependent for its day-to-day management upon Sheffield City Council. It is therefore considered expedient and cost effective for the charity to adopt the Council's risk management policy and strategy, which it considers is a crucial part of the service planning process in highlighting key risks and how they affect the Council's ability to deliver its service and how they will be managed. The Council has incorporated a formal approach to risk management in its day-to-day operations and has developed a toolkit to allow managers to identify risk, which would prevent them from achieving their objectives and to provide information and guidance on how these risks can be managed. The Council operates an Internal Insurance Account covering a variety of risks.

**HILLSBOROUGH PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

TRUSTEES

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF Hillsborough Park

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....
Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated:

**HILLSBOROUGH PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Income and endowments from:						
Donations and legacies	2	228,354	513,264	-	741,618	244,740
Charitable activities	3	195,610	-	-	195,610	142,981
Investments	11	149	-	-	149	6
Total		424,113	513,264	-	937,377	387,727
Expenditure on:						
Raising funds	4	-	-	-	-	470
Charitable activities	5	423,965	49,547	-	473,511	367,800
Other	6	-	-	-	-	-
Total		423,965	49,547	-	473,511	368,270
Net income/(expenditure)		149	463,717	-	463,866	19,457
Reconciliation of funds:						
Total funds brought forward		135	1,972,184	300	1,972,619	1,953,162
Total funds carried forward		284	2,435,901	300	2,436,485	1,972,619

**HILLSBOROUGH PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted 2021/22 £	Restricted 2021/22 £	Endowment 2021/22 £	Total 2021/22 £	Total 2020/21 £
Income and endowments from:						
Donations and legacies	2	174,933	69,807	-	244,740	284,716
Charitable activities	3	142,981	-	-	142,981	104,629
Investments	11	6	-	-	6	-
Total		317,920	69,807	-	387,727	389,345
Expenditure on:						
Raising funds	4	470	-	-	470	-
Charitable activities	5	317,444	50,356	-	367,800	384,348
Other	6	-	-	-	-	-
Total		317,914	50,356	-	368,270	384,348
Net income/(expenditure)		6	19,451	-	19,457	4,997
Reconciliation of funds:						
Total funds brought forward		129	1,952,733	300	1,953,162	1,948,165
Total funds carried forward		135	1,972,184	300	1,972,619	1,953,162

All income and expenditure derives from continuing activities.

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

**HILLSBOROUGH PARK
BALANCE SHEET
YEAR ENDED 31 MARCH 2023**

		Unrestricted 2022/23 £	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
	Note					
Fixed assets						
Tangible fixed assets	10	-	2,655,901	-	2,655,901	1,966,184
Investments	11	284	6,000	300	6,584	6,435
		<u>284</u>	<u>2,661,901</u>	<u>300</u>	<u>2,662,485</u>	<u>1,972,619</u>
Current assets						
Debtors	12	950	-	-	950	945
Current Liabilities						
Creditors falling due within one year	13	(950)	(3,601)	-	(4,551)	(945)
		<u>-</u>	<u>(3,601)</u>	<u>-</u>	<u>(3,601)</u>	<u>-</u>
Net current assets						
Total assets less current liabilities		284	2,658,300	300	2,658,884	1,967,129
Non-Current Liabilities						
Creditors falling due after more than one year	14		(222,399)		(222,399)	
		<u>284</u>	<u>2,435,901</u>	<u>300</u>	<u>2,436,485</u>	<u>1,972,619</u>
Funds						
Unrestricted funds						
- Designated funds	17	284	-	-	284	135
Restricted income funds	16	-	2,435,901	-	2,435,901	1,972,184
Endowment funds	15	-		300	300	300
		<u>284</u>	<u>2,435,901</u>	<u>300</u>	<u>2,436,485</u>	<u>1,972,619</u>

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Signed _____ Date _____

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

**HILLSBOROUGH PARK
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2023**

	2022/23		2021/22	
	£	£	£	£
Net expenditure		463,717		(19,463)
Non-cash movements: -				
Depreciation	49,547		50,356	
Decrease/(increase) in debtors	(5)		15,405	
Increase/(decrease) in creditors	5		(405)	
		<u>49,547</u>		<u>65,356</u>
Net cash inflow from operations		513,264		45,893
Returns on investments				
Funding from Prudential Borrowing		226,000		-
Interest received		149		6
Capital expenditure				
Payment to acquire tangible fixed assets		(739,264)		(84,807)
Increase/(decrease) in Consolidated Loans Fund balance		<u>149</u>		<u>(38,908)</u>

HILLSBOROUGH PARK

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. Accounting Policies

Hillsborough Park is a registered charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are for the provision and maintenance of a public park and recreation ground.

The charity constitutes a public benefit entity as defined by FRS 102. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting 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 (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Fixed assets

Hillsborough Park is classified as a Community Asset. The trustees policy is to value Community Assets at £Nil.

All other Land and Buildings including Hillsborough Park Library (a Grade II Listed Building) are carried in the accounts at deemed cost as at date of transition to SORP (FRS 102).

Other Plant and Equipment are carried at cost.

Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefit to the charity and the services it provides are for a period of more than one year.

Assets have been reviewed for any impairment loss in respect of consumption of economic benefit.

As the revalued assets were originally gifted to the charity, with subsequent additions at cost, it is not possible to obtain the overall historical cost figures.

**HILLSBOROUGH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.2 Depreciation

Depreciation is provided on fixed assets at rates calculated to write off the cost of the assets over their expected useful lives as follows:

- Land and previously revalued buildings are not depreciated.
- Park buildings have been depreciated on a straight line basis over 40 years, commencing on the transfer from assets under construction.
- Hillsborough Park Library (a Grade II Listed Building) is not depreciated. The building is not depreciated because it is maintained in good condition so that the value is not impaired by the passage of time and in consequence any element of depreciation would be immaterial. The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not greater than the recoverable amount.
- Plant, furniture and equipment have been depreciated on a straight line basis over 10 years.
- Depreciation is not provided on land or assets under construction.

1.3 Investments

Fund balances are invested internally with Sheffield City Council. Investments are held at market value.

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds comprise unrestricted funds that have been set aside by the trustees for specific purposes.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund.

HILLSBOROUGH PARK NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

1.5 Income

Income from donations and grants, including capital grants, is included in income when it is probable that the income will be received, and is allocated to the appropriate fund.

Investment income is included when receivable.

Rental, events, room hire and similar income is included when the event or function has taken place.

The cost of running the park is funded by Sheffield City Council. Annual revenue expenditure is generally greater than income and any variance is borne by the Council by way of a grant to the charity.

1.6 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, net of any VAT, which can be recovered as Sheffield City Council is the sole trustee and therefore has special status under s33 VAT Act 1994.

The main exception to this treatment is payments for such items as gas and electricity are charged at the date of the meter reading rather than being apportioned between years. This policy is applied consistently each year.

Expenditure has been allocated to the activities to which it is directly attributable.

Charitable activities

Charitable activities are set out within the charitable deeds and represent the costs associated with the running and maintenance of the parks and library.

Grants payable

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Governance costs

Independent examination costs and finance officer costs are charged to the charity. The Council currently absorbs the cost of other officers' time. This policy is kept under review.

Staff costs

The staff who work for the charity are employed by Sheffield City Council, and are subject to the terms and conditions of that organisation. The costs of such staff are recharged to the charity. Full disclosure of the relevant staff costs and numbers is provided in the notes to these financial statements.

**HILLSBOROUGH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

Pensions

City Council employees may participate in the Local Government Superannuation Scheme, which provides members with defined benefits related to pay and service. The City Council makes payments for this group of employees to the South Yorkshire Pensions Authority, which administers pension arrangements on behalf of Sheffield City Council and the other local authorities in the South Yorkshire area. The City Council bears any deficit or surplus on the scheme and does not charge this to the charity.

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**HILLSBOROUGH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

2. Donations and legacies

Grants	2022/23	2021/22
	£	£
Donations		
Unrestricted	-	-
Unrestricted:		
S106 maintenance	4,263	-
Sheffield City Council - revenue grant	224,092	174,933
	<u>228,354</u>	<u>174,933</u>
Restricted:		
Capital grants:		
Sheffield City Council - Corporate Resource Pool	2,413	21,347
Sheffield City Council - Capital Grants & Contributions	217,288	63,460
SJM contribution	10,000	-
Public Health - Release debtor	-	(15,000)
Sport England	150,000	-
Local Transport Plan	37,851	-
Libraries Improvement Fund	34,353	-
Making Trax	61,359	-
	<u>513,264</u>	<u>69,807</u>
	<u>741,618</u>	<u>244,750</u>

If expenditure is greater than income the variance is borne by Sheffield City Council and not brought forward into the next financial year.

3. Income from charitable activities	Hillsborough Park	Hillsborough Library	Total	Hillsborough Park	Hillsborough Library	Total
	2022/23	2022/23	2022/23	2021/22	2021/22	2021/22
	£	£	£	£	£	£
Unrestricted:						
Sales	-	661	661	805	432	1,237
Book Fines	-	154	154	-	93	93
Events	4,905	-	4,905	-	-	-
Memorial Benches	1,070	-	1,070	1,212	-	1,212
Car Parking	66,350	-	66,350	50,511	-	50,511
Hire, Lettings & Outdoor activities	7,993	-	7,993	7,452	-	7,452
Misc	-	87	87	2,337	230	2,567
Rents	97,093	17,298	74,391	72,386	7,523	46,409
	<u>177,410</u>	<u>18,200</u>	<u>195,610</u>	<u>134,703</u>	<u>8,278</u>	<u>142,981</u>

4. Cost of generating funds	Hillsborough Park	Hillsborough Library	Total	Hillsborough Park	Hillsborough Library	Total
	2022/23	2022/23	2022/23	2021/22	2021/22	2021/22
	£	£	£	£	£	£
Events	-	-	-	470	-	470

5. Analysis of expenditure on charitable activities	Hillsborough Park	Hillsborough Library	Total	Hillsborough Park	Hillsborough Library	Total
	2022/23	2022/23	2022/23	2021/22	2021/22	2021/22
	£	£	£	£	£	£
Unrestricted:						
Employees	134,444	78,286	212,730	122,188	37,396	159,584
Repairs and maintenance	60,060	15,906	75,966	34,946	18,189	53,135
Grounds maintenance	26,071	-	26,071	25,132	-	25,132
Tree work	9,283	-	9,283	4,330	-	4,330
Playground refurbishment and maintenance	8,770	-	8,770	7,472	-	7,472
Electricity	14,320	9,582	23,902	5,876	5,016	10,892
Gas	3,008	7,084	10,092	2,073	4,871	6,944
Water and sewage	3,104	714	3,818	2,325	714	3,039
Rates	4,790	3,405	8,195	4,790	3,405	8,195
Cleaning charges	6,782	15,223	22,005	6,697	14,704	21,401
Telephones	1,558	-	1,558	1,505	-	1,505
Supplies and services	18,907	448	19,356	12,828	836	13,664
Governance costs	2,220	-	2,220	2,151	-	2,151
	<u>293,316</u>	<u>130,648</u>	<u>423,965</u>	<u>232,313</u>	<u>85,131</u>	<u>317,444</u>
Restricted:						
Depreciation	47,263	2,284	49,547	48,072	2,284	50,356
	<u>47,263</u>	<u>2,284</u>	<u>49,547</u>	<u>48,072</u>	<u>2,284</u>	<u>50,356</u>
	<u>340,579</u>	<u>132,932</u>	<u>473,511</u>	<u>280,385</u>	<u>87,415</u>	<u>367,800</u>

**HILLSBOROUGH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

6. Grants payable	2022/23	2021/22
	£	£
Unrestricted:		
Hillsborough Arena Sports Association	<u>-</u>	<u>-</u>

7. Governance costs	2022/23	2021/22
	£	£
Managing and administration:		
Independent Examination fees	950	945
Finance office costs	1,270	1,206
	<u>2,220</u>	<u>2,151</u>

8. Staff costs and trustees' remuneration	2022/23	2021/22
	£	£
Salaries	167,504	125,657
Social security costs	13,400	10,053
Pension	31,826	23,875
Other		
	<u>212,730</u>	<u>159,584</u>

	2022/23	2021/22
	£	£
Hillsborough - Operations	134,444	122,188
Hillsborough - Library	78,286	37,396
Total	<u>212,730</u>	<u>159,584</u>

No employee received remuneration of over £60,000 during the year (21/22 - None).

Trustees received no remuneration (21/22 - £Nil) and were not reimbursed for any of their expenses during the year.

9. Staff numbers	2022/23	2021/22
	Number	Number
The average number of employees during the year was	<u>8</u>	<u>9</u>

10. Fixed assets

Cost	Assets under construction	Plant and Equipment	Land and buildings (library)	Land and buildings (park)	Total
	£	£	£	£	£
At 1 April 2022	-	49,078	384,923	1,953,983	2,387,984
Additions	739,264				739,264
Transfers	(739,264)		36,766	702,498	-
At 31 March 2023	<u>-</u>	<u>49,078</u>	<u>421,689</u>	<u>2,656,481</u>	<u>3,127,248</u>

Accumulated depreciation

At 1 April 2022	-	30,810	-	390,990	421,800
Charge for the year		2,284	-	47,263	49,547
At 31 March 2023	<u>-</u>	<u>33,094</u>	<u>-</u>	<u>438,253</u>	<u>471,347</u>

Net book value

At 31 March 2023	<u>-</u>	<u>15,984</u>	<u>421,689</u>	<u>2,218,228</u>	<u>2,655,901</u>
At 31 March 2022	<u>-</u>	<u>18,268</u>	<u>384,923</u>	<u>1,562,993</u>	<u>1,966,184</u>

Land and buildings, park and library are included at deemed cost as permitted on transition to SORP (FRS102) based on a valuation in 2013 by the Kier Asset Partnership Services.

11. Investments

At market value	2022/23
	£
At 1 April 2022	6,435
Interest received	149
Draw downs	-
At 31 March 2023	<u>6,584</u>

The Charity funds are invested in Sheffield City Council's Consolidated Loan Funds (interest paid half yearly). Market value is the same as historical cost.

**HILLSBOROUGH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

12. Debtors	2022/23	2021/22
	£	£
Amounts due from Sheffield City Council	<u>950</u>	<u>945</u>
	<u>950</u>	<u>945</u>

13. Creditors: amounts falling due within one year	2022/23	2021/22
	£	£
Other loan	3,601	
Independent examination fees	<u>950</u>	<u>945</u>
	<u>4,551</u>	<u>945</u>

14. Creditors: amounts falling due after more than one year	2022/23	2021/22
	£	£
Other loan (falling due in less than 5 years)	18,974	-
Other loan (falling due in more than 5 years)	<u>203,425</u>	<u>-</u>
	<u>222,399</u>	<u>-</u>

The secured loan from Prudential Borrowing is secured on the assets of Sheffield City Council. The terms of the loan are that it is repayable over 25 years with interest being applied at 5%.

15. Endowment funds	Permanent endowment £
At 1 April 2022 and 31 March 2023	<u>300</u>

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investment form part of the fund.

Endowment funds - prior year	Permanent endowment £
At 1 April 2021 and at 31 March 2022	<u>300</u>

16. Restricted funds		Land and buildings (less loans)	
	Investment Funds	£	Total £
At 1 April 2022	6,000	1,966,184	1,972,184
Expenditure	-	(49,547)	(49,547)
Income	-	513,264	513,264
Balance at 31 March 2023	<u>6,000</u>	<u>2,429,901</u>	<u>2,435,901</u>

Investment Fund

This represents investments held in respect of land used to create Hawksley Avenue turning head. Interest can be used for unrestricted purposes.

Land and buildings

This fund relates to the library building and refurbishment of the park.

Restricted funds - prior year		Land and buildings	
	Investment Funds	£	Total £
At 1 April 2021	6,000	1,946,733	1,952,733
Expenditure	-	(50,356)	(50,356)
Income	-	69,807	69,807
Balance at 31 March 2022	<u>6,000</u>	<u>1,966,184</u>	<u>1,972,184</u>

**HILLSBOROUGH PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

17. Unrestricted funds

	General Funds £	Designated Funds £	Total £
At 1 April 2022	-	135	135
Income	424,113	-	424,113
Expenditure	(423,965)	-	(423,965)
Transfer	(149)	149	-
Balance at 31 March 2023	<u>0</u>	<u>284</u>	<u>284</u>

Designated funds represent amounts invested and accumulated interest set aside by the trustees for specific costs as determined by the

Unrestricted funds - prior year

	General Funds £	Designated Funds £	Total £
At 1 April 2021	-	129	129
Income	317,920	-	317,920
Expenditure	(317,914)	-	(317,914)
Transfer	(6)	6	-
Balance at 31 March 2022	<u>-</u>	<u>135</u>	<u>135</u>

18. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment £	Total funds £
Fixed asset investments	284	2,661,901	300	2,662,485
Current assets	950	-	-	950
Creditors due within one year	(950)	(3,601)	-	(4,551)
Creditors due after one year	-	(222,399)	-	(222,399)
	<u>284</u>	<u>2,435,901</u>	<u>300</u>	<u>2,436,485</u>

Analysis of net assets between funds - prior year

	Unrestricted funds £	Restricted funds £	Endowment £	Total funds £
Fixed asset investments	135	1,972,184	300	1,972,619
Current assets	945	-	-	945
Creditors due within one year	(945)	-	-	(945)
	<u>135</u>	<u>1,972,184</u>	<u>300</u>	<u>1,972,619</u>

19. Ultimate controlling party

The ultimate controlling party is the sole trustee, Sheffield City Council.

20. Related parties

The charity has a very close relationship with Sheffield City Council who is the sole trustee and provides the balance of funding not provided elsewhere on an annual basis, to enable the charity to carry out its charitable objectives. The amount of funding provided by Sheffield City Council during the year is £669,793 (21/22: £259,740). At the year end £950 was owed by Sheffield City Council (21/22: £945).

Hillsborough Park

SHEFFIELD CITY COUNCIL
TOWN HALL
PINSTONE STREET
SHEFFIELD
S1 2HH

Charity Number : 523913

Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in the connection with your examination on the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances or known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

- 13 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

- 14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

- 15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

- 16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 18 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as follows:

Sheffield City Council – CRP	£2,413
Sheffield City Council – Capital grants & contributions	£217,288
SJM Contribution	£10,000
Sport England	£150,000
Local Transport Plan	£37,851
Libraries Improvement Fund	£34,353
Making Trax	£61,359

We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware.

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of Sheffield City Council

Date

**NORFOLK PARK
(KNOWN AS NORFOLK HERITAGE PARK)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NUMBER 1040354

NORFOLK HERITAGE PARK

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**NORFOLK HERITAGE PARK
REFERENCE AND ADMINISTRATIVE DETAILS**

CHARITY NO: 1040354

TRUSTEES

Sheffield City Council is the sole Trustee of the charity, acting through the Charity Trustee Sub Committee.

Charity Sub-Committee Members:

Cllr Ian Auckland (Chair)
Cllr Zahira Naz (Deputy Chair)
Cllr Douglas Johnson (Spokesperson)
Cllr Richard Williams
Cllr Fran Belbin

PRINCIPAL ADDRESS

Sheffield City Council
Parks and Countryside
Centre in the Park
Guildford Avenue
Sheffield
S2 2PL

INDEPENDENT EXAMINER

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

NORFOLK HERITAGE PARK TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19).

DESCRIPTION OF CHARITY'S TRUSTS AND OBJECTS

The City Council acquired Norfolk Park by virtue of a conveyance dated 18 April 1910 from the Duke of Norfolk. The City Council holds the land acquired on trust for charitable purposes. The governing document is the scheme dated 24 August 1998.

The park is held on trust as a public park, recreation ground and community centre. There is further provision that access to the park will be at no charge and there are restrictions on the sort of public meetings that can be held.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Norfolk Heritage Park is a charity and the sole Trustee is Sheffield City Council. The Charity Trustee Sub Committee is a standing sub committee of the Strategy and Resources Policy Committee. It has been established to take all decisions of the Council, including but not limited to disposal of and other dealings with charitable land.

Management of the park is the responsibility of the Councils' Parks and Countryside service. Management and administrative decisions which are not decisions of the Council as Trustee, may be made, in accordance with the Leaders' Scheme of Delegation, by the Executive Director of Neighbourhood Services, the Director of Parks, Leisure and Libraries, or the head of Parks and Countryside service.

The park is managed on a day-to-day basis by the Parks Area Team Leader & gardeners with the centre managed via Parks & Property & Facility Management. Overall, this is overseen by the Area Manager Andy Mumford.

PUBLIC BENEFIT

The Trustees have complied with the duty in s. 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Details of how the charity has carried out its activities for the public benefit are given in the section below.

**NORFOLK HERITAGE PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

ACTIVITIES AND ACHIEVEMENTS

Norfolk Heritage Park is classed as a City Park and is one of the oldest parks in the country. From 1999-2005 the park has been regenerated through a national lottery restoration project. New visitor facilities have been constructed including the Centre in the Park, a multi-purpose community building. The park landscape has been restored to its original Victorian character. A new sports pavilion and car park were opened in March 2005 and then later in 2011 the redeveloped Sports Pitches were officially opened.

More recently in 2018 the renovation and renewal of new Playground facilities was completed. Then in 2019 a new footpath link between Jervis Lum & Beeches Drive was installed creating better access links into the park. To allow controlled entry to the park a new rising arm barrier was fitted at the entrance off Guildford Avenue.

Norfolk Heritage Park has the following facilities for park visitors:

- Under 8's playground
- Adventure playground for over 8's
- Sports pitches, Sports Pavilion and Bowling Greens
- Multi-use games area
- A café
- A crèche/Nursery
- Youth club provision
- Sheffield City Council Ranger Service
- Rooms for hire including an I.T. Training Suite
- Toilets including toilets for disabled visitors
- Bookable event space

Summary of activities

- The Park has been awarded the Green Flag for the sixteenth-year running in recognition of the quality of the facilities, services, and management.
- We strive to maintain and improve the high standard of facilities within the park for people and wildlife.
- We have created more biodiversity within the park by increasing wildlife habitats & implementing reduced mowing regimes.
- The new pitches are well used and have benefited from the new drainage, irrigation and a knee high rail around the pitches. The pitches have received a higher specification for ongoing maintenance and end of season renovation work.
- We have continued to ensure that all the tenanted buildings associated with the park are fully tenanted in order to maximise income for the charity.
- Norfolk Park Bowling Club still operate from the park albeit with now one green in use.

**NORFOLK HERITAGE PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2022**

Centre in the Park

During winter 2022- spring 2023 SCC Parks & Countryside relocated its office based operational services to Norfolk Pk following the impending closure of the Moorfoot Building in Sheffield City Centre.

Several rooms have now been converted into office space for Parks & Countryside Officers to utilise. The centre can still be hired out for meetings for external clients.

Groups with an interest in the park

A new Friends of Norfolk Pk were formed in the year 22/23 with a view to enhancing the park & working with other stakeholders. Whilst the group is still in its infancy regular meetings are planned to assist the group moving forward.

A new Café operator has now been given a lease to run the café within the Centre. Trading commenced March 2023 & to date has been very successful & provided a much needed facility for the local community & park users.

Events

A number of events were undertaken during 22/23:

Date	EVENT	APPROX ATTENDANCE	ORGANISATION	Type of Event
02/06/2022	Jubilee Beacon	15000	Major Events Team	Major
16/07/2022	Eid Celebration	1000	The Muslim Welfare House Sheffield	Community
29/08/2022	Sheffield Fayre	10000	Major Events Team	Major
15/10/2022	Secondary Schools XC 2	400	Sheffield Federation for School Sport	Sports
16/10/2022	SYCCA Cross Country	400	South Yorkshire CCA	Sports
26/11/2022	Primary Schools XC 5	400	Sheffield Federation for School Sport	Sports
04/02/2023	Secondary Schools XC	400	Sheffield Federation for School Sport	Sports

**NORFOLK HERITAGE PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2022**

PLANS FOR FUTURE PERIODS

The trustees will continue to work with key stakeholders to further develop Norfolk Heritage Park.

- Continuing to provide a high quality suite of services accessible by all sectors of the community in line with Green Flag standards, maintaining the park's Green Flag Award (nationally recognised).
- Implementing park developments in line with Green Flag Management Plans.
- Continue to implement and develop the Norfolk Heritage Park Environment Policy to reduce the effect of services on the local environment e.g., Bio-Diversity gains
- Work with Activity Sheffield, Heritage Park Community School, GOALS Soccer Centre and All Saints Secondary School to carry out the necessary work to ensure the successful usage of the sports pitches.
- Work with Norfolk Park bowling club to sustain the use of the bowling green within the park and seek to encourage increases in junior bowling within the park.
- Improve visitor information services including supporting Friends Group in the development of their website and ensure interpretation leaflet is widely available.
- Identify marketing opportunities to further promote the park and its facilities, marketing plan to be completed and implemented.
- Parks and Countryside and the Centre in the Park team will continue to provide support and facilitate a range of partnership / community led events that use the park buildings and the park landscape.
- Ensure that the park links with the wider regeneration process taking place on the estate and any strategies and developments that affect the park and its day-to-day operations.
- Replacement of the wooden knee rail fencing around the main carpark is planned to replace with steel knee high rails for extra durability/sustainability.
- The surface of the drive leading into the car park & the car park itself is deteriorating, it has been acknowledged that full surface repairs/renewal will be required in the short-term dependant on funding.

**NORFOLK HERITAGE PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW AND FUNDING

Restricted fund - Net expenditure of £21,258 (21/22: expenditure of £65,788) comprising depreciation of £58,318 (21/22: £93,100). This expenditure was offset by capital grant income from Sheffield City Council of £37,177.

The additional grant income this year covered works on Arbourthorne Lodge access.

Unrestricted funds - Net income of £3,518 (21/22: £159). This includes investment income of £3,518 (21/22: £159). The income from charitable activities was £66,519 (21/22: £55,594) with expenditure of £229,886 (21/22: £215,489). The deficit was funded by the grant from Sheffield City Council of £204,906 (21/22: £159,895).

In 22/23 we identified in the accounts income and expenditure streams from the Parks Events team, since such events have returned post-pandemic. This includes Events income of £13,445 (21/22: £75) and Rents expenditure of £51,718 (21/22: £54,432) from the annual Sheffield Fair and the Queens Jubilee celebrations.

At 31 March 2023 the charity had total funds of £1,727,717 (21/22: £1,745,457). These funds are mainly tied up in fixed assets and investments. Restricted funds of £1,561,017 (21/22: £1,582,275) were held mainly as fixed assets. Endowment and designated funds of £166,700 (21/22: £163,182) were held as investments.

There was investment income of £3,518 (21/22: £159) and this has been transferred to the Designated Fund which now totals £6,640 and is available to spend in accordance with the Charity's Trusts & Objectives.

RESERVES POLICY

As the charity is managed and funded by the Council, no specific unrestricted charity reserves are deemed to be necessary.

Annual revenue expenditure is generally greater than income and the variance is born by the Council and not carried forward into the next financial year.

This charity has specific monies invested in the Council's internal investment fund. Interest is received half yearly on the monies invested. The investment monies are held as endowment funds and any interest earned is unrestricted income. This income has been earmarked by the trustees for use at the site for one-off projects rather than ongoing costs and has therefore been shown as a designated fund.

**NORFOLK HERITAGE PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

RISK MANAGEMENT

The charity is dependent for its day-to-day management upon Sheffield City Council. It is therefore considered expedient and cost effective for the charity to adopt the Council's risk management policy and strategy, which it considers is a crucial part of the service planning process in highlighting key risks and how they affect the Council's ability to deliver its service and how they will be managed. The Council has incorporated a formal approach to risk management in its day-to-day operations and has developed a toolkit to allow managers to identify risk, which would prevent them from achieving their objectives and to provide information and guidance on how these risks can be managed. The Council operates an Internal Insurance Account covering a variety of risks.

**NORFOLK HERITAGE PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

TRUSTEES

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF Norfolk Park

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....
Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated:

**NORFOLK HERITAGE PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Income and endowments from:						
Donations and legacies	2	204,906	37,177	-	242,083	187,207
Charitable activities	3	66,519	-	-	66,519	55,594
Investment	10	3,518	-	-	3,518	159
Total		274,943	37,177	-	312,120	242,960
Expenditure on:						
Raising funds	4	41,540	-	-	41,540	-
Charitable activities	5	229,886	58,435	-	288,320	308,589
Total		271,425	58,435	-	329,860	308,589
Net income/(expenditure)		3,518	(21,258)	-	(17,740)	(65,629)
Transfer between funds				-	-	-
Net movement in funds		3,518	(21,258)	-	(17,740)	(65,629)
Reconciliation of funds:						
Total funds brought forward		3,122	1,582,275	160,060	1,745,457	1,811,086
Total funds carried forward		6,640	1,561,017	160,060	1,727,717	1,745,457

**NORFOLK HERITAGE PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted 2021/22 £	Restricted 2021/22 £	Endowment 2021/22 £	Total 2021/22 £	Total 2020/21 £
Income and endowments from:						
Donations and legacies	2	159,895	27,312	-	187,207	147,244
Charitable activities	3	55,594	-	-	55,594	38,329
Investment	10	159	-	-	159	-
Total		215,648	27,312	-	242,960	185,573
Expenditure on:						
Raising funds	4	-	-	-	-	-
Charitable activities	5	215,489	93,100	-	308,589	233,963
Total		215,489	93,100	-	308,589	233,963
Net income/(expenditure)		159	(65,788)	-	(65,629)	(48,390)
Transfer between funds				-	-	-
Net movement in funds		159	(65,788)	-	(65,629)	(48,390)
Reconciliation of funds:						
Total funds brought forward		2,963	1,648,063	160,060	1,811,086	1,859,476
Total funds carried forward		3,122	1,582,275	160,060	1,745,457	1,811,086

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing

**NORFOLK HERITAGE PARK
BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Fixed assets						
Tangible fixed assets	9	-	1,561,017	-	1,561,017	1,582,158
Investments	10	6,640	-	160,060	166,700	163,182
		<u>6,640</u>	<u>1,561,017</u>	<u>160,060</u>	<u>1,727,718</u>	<u>1,745,340</u>
Current assets						
Debtors	11	1,055	-	-	1,055	1,167
Liabilities						
Creditors falling due within one year	12	(1,055)	-	-	(1,055)	(1,050)
Net current assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117</u>
Net assets		<u>6,640</u>	<u>1,561,017</u>	<u>160,060</u>	<u>1,727,718</u>	<u>1,745,457</u>
The funds of the charity						
Unrestricted income funds						
Designated funds	15	6,640	-	-	6,640	3,122
Restricted income funds	13	-	1,561,017	-	1,561,017	1,582,275
Endowment funds	14	-	-	160,060	160,060	160,060
		<u>6,640</u>	<u>1,561,017</u>	<u>160,060</u>	<u>1,727,718</u>	<u>1,745,457</u>

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Signed _____ Date _____

CLr Ian Auckland – Chair of the Charity Trustee Sub Committee.

**NORFOLK HERITAGE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1. Accounting Policies

Norfolk Heritage Park is a registered charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide a public park, recreation ground and community centre.

The charity constitutes a public benefit entity as defined by FRS 102. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting 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 (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Fixed assets

Norfolk Park is classified as a Community Asset. The trustees policy is to value Community Assets at £Nil.

Land and buildings are carried in the accounts at deemed cost, as at transition to SORP (FRS 102).

Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefit to the charity and the services it provides are for a period of more than one year.

Assets have been reviewed for any impairment loss in respect of consumption of economic benefit.

**NORFOLK HERITAGE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.2 Depreciation

Depreciation is provided on fixed assets at rates calculated to write off the cost of the assets over their expected useful lives as follows:

- Land and previously revalued buildings are not depreciated.
- Park buildings have been depreciated on a straight line basis over 40 years, commencing on the transfer from assets under construction.
- Depreciation is not provided on land or assets under construction.
- The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not greater than the recoverable amount.

1.3 Investments

Fund balances are invested internally with Sheffield City Council. Investments are held at market value.

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise of unrestricted funds that have been set aside by the trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund.

1.5 Income

Income from donations and grants, including capital grants, is included in income when it is probable that the income will be received, and is allocated to the appropriate fund.

Investment income is included when receivable.

Rental, events, room hire and similar income is included when the event or function has taken place.

The cost of running the park is funded by Sheffield City Council. Annual revenue expenditure is generally greater than income and any variance is borne by the Council by way of a grant to the charity.

**NORFOLK HERITAGE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.6 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, net of any VAT, which can be recovered as Sheffield City Council is the sole trustee and therefore has special status under s33 VAT Act 1994.

The main exception to this treatment is payments for such items as gas and electricity are charged at the date of the meter reading rather than being apportioned between years. This policy is applied consistently each year.

Expenditure has been allocated to the activities to which it is directly attributable.

Cost of raising funds

The cost of generating any external funding, such as grant applications and events, is attributable to the time of Sheffield City Council officers who work on a range of projects including the charity. As such it is not possible to accurately apportion the cost of this to the charity so no charge is included in the accounts.

Charitable activities

Charitable activities are set out within the charitable deeds and represent the costs associated with the running and maintenance of the park.

Governance costs

Independent examination costs and finance officer costs are charged to the charity. The Council currently absorbs the cost of other officers' time. This policy is kept under review.

Staff costs

The staff who work for the charity are employed by Sheffield City Council, and are subject to the terms and conditions of that organisation. The costs of such staff are recharged to the charity. Full disclosure of the relevant staff costs and numbers is provided in the notes to these financial statements.

Pensions

City Council employees may participate in the Local Government Superannuation Scheme, which provides members with defined benefits related to pay and service. The City Council makes payments for this group of employees to the South Yorkshire Pensions Authority, which administers pension arrangements on behalf of Sheffield City Council and the other local authorities in the South Yorkshire area. The City Council bears any deficit or surplus on the scheme and does not charge this to the charity.

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**NORFOLK HERITAGE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.8 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**NORFOLK HERITAGE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

2. Donations and legacies

Grants	2022/23	2021/22
	£	£
Unrestricted:		
S106 Maintenance	6,073	-
Sheffield City Council - revenue grant	198,833	159,895
	204,906	159,895
Restricted:		
Sheffield City Council - CRP	37,177	
Sheffield City Council - capital grant	-	7,312
Environment Agency	-	10,000
Community Infrastructure Levy	-	10,000
	37,177	27,312
	253,008	187,207

If expenditure is greater than income the variance is borne by Sheffield City Council and not brought forward into the next financial year.

3. Income from charitable activities

	Park	Centre in	2022/23	2021/22
	Operation	the park	Total	Total
	Income	building		
	£	Income	£	£
		£		
Unrestricted:				
Outdoor sports	1,357	-	1,357	1,087
Events	13,445	-	13,445	75
Miscellaneous	-	-	-	-
Rents and room hire	-	51,718	51,718	54,432
	14,802	51,718	66,519	55,594

4. Analysis of expenditure on raising funds

	2022/23	2021/22
	£	£
Unrestricted:		
Events	41,540	-

**NORFOLK HERITAGE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

5. Analysis of expenditure on charitable activities

	Park Operation Costs £	Centre in the Park Building Costs £	2022/23 Total £	2021/22 Total £
Unrestricted:				
Employees	23,414	29,586	53,000	71,360
Repairs and maintenance	17,897	38,519	56,415	45,252
Grounds maintenance	23,813		23,813	22,980
Tree work	5,720		5,720	6,256
Playground refurbishment and maintenance	10,950		10,950	5,947
Electricity	-	22,327	22,327	15,597
Gas	-	10,174	10,174	5,097
Water and sewage	-	3,698	3,698	4,564
Rates	-	1,480	1,480	1,480
Cleaning charges	-	22,777	22,777	23,259
Telephones	-	3,522	3,522	3,907
Supplies and services	-	13,544	13,544	7,401
Governance costs	-	2,466	2,466	2,390
	81,793	148,093	229,886	215,489
Restricted:				
Release Accrued Income	117		117	-
Depreciation	48,943	9,375	58,318	48,390
	49,060	9,375	58,435	48,390
	130,852	157,468	288,320	263,879

6. Governance costs

	2022/23 £	2021/22 £
Managing and administration:		
Independent examination fees	1,055	1,050
Finance office costs	1,411	1,340
	2,466	2,390

7. Staff costs and trustees' remuneration

	2022/23 Total £	2021/22 Total £
Salaries	41,085	55,318
Social security costs	4,109	5,532
Pension	7,806	10,510
	53,000	71,360

No employee received remuneration of over £60,000 during the year (21/22 - None).

Trustees received no remuneration (21/22 - £Nil) and were not reimbursed for any of their expenses during the year.

8. Staff numbers

	2022/23 Number	2021/22 Number
The average number of employees during the year was	3	4

**NORFOLK HERITAGE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

9. Land and buildings	At cost	At cost	Total
	Assets under Construction	Freehold land and buildings £	
At cost or valuation			
At 1 April 2022	-	2,007,630	2,007,630
Additions	37,177	-	37,177
Transfers	(37,177)	37,177	-
At 31 March 2023	-	2,044,807	2,044,807

Accumulated depreciation

At 1 April 2022	-	425,472	425,472
Charge in the year	-	58,318	58,318
At 31 March 2023	-	483,790	483,790

Net book value

At 31 March 2023	-	1,561,017	1,561,017
At 31 March 2022	-	1,582,158	1,582,158

Freehold land and buildings are included at deemed cost as permitted on transition to SORP (FRS102) based on a valuation in 2012/13 by the Asset Partnership Services team of Kier who are MRICS qualified.

10. Investments

	2022/23
At market value	£
At 1 April 2022	163,182
Interest received	3,518
Drawdown	-
At 31 March 2023	166,700

Market value is the same as historical cost.

11. Debtors

	2022/23	2021/22
	£	£
Amounts due from Sheffield City Council	1,055	1,050
Accrued income	-	117
	<u>1,055</u>	<u>1,167</u>

12. Creditors: amounts falling due within one year

	2022/23	2021/22
	£	£
Independent examination fees	1,055	1,050
Deferred income	-	-
	<u>1,055</u>	<u>1,050</u>

**NORFOLK HERITAGE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

13. Restricted funds

	Freehold land and buildings £	Total £
Balance at 1 April 2022	1,582,275	1,582,275
Expenditure	(58,435)	(58,435)
Income	37,177	37,177
Transfer	-	-
Balance at 31 March 2023	<u>1,561,017</u>	<u>1,561,017</u>

Freehold Land and Buildings

This fund comprises various grants and donations received to finance capital projects including the Centre in the Park, a new sports pavillion, and a multi use games area.

Restricted funds - prior year

	Freehold land and buildings £	Total £
Balance at 1 April 2021	1,648,063	1,648,063
Expenditure	(93,100)	(93,100)
Income	27,312	27,312
Transfer	-	-
Balance at 31 March 2022	<u>1,582,275</u>	<u>1,582,275</u>

14. Endowment funds

Balance at 1 April 2022 and at 31 March 2023	<u>£ 160,060</u>
--	----------------------

The Charity funds are invested in Sheffield City Council's Consolidated Loan Funds. The original investment balances are held as endowment funds. Interest earned can be used for unrestricted purposes but is designated for one-off projects rather than ongoing running costs.

Endowment funds - prior year

Balance at 1 April 2021 and at 31 March 2022	<u>£ 160,060</u>
--	----------------------

15. Unrestricted funds

	General Funds £	Designated Funds £	Total £
Balance at 1 April 2022	117	3,122	3,239
Income	274,827	-	274,827
Expenditure	(271,425)	-	(271,425)
Transfer	(3,518)	3,518	-
Balance at 31 March 2023	<u>-</u>	<u>6,640</u>	<u>6,640</u>

Designated funds represent accumulated interest on the endowment funds. The trustees have set this money aside for one-off projects in the future, rather than for ongoing running costs.

Unrestricted funds - prior year

	General Funds £	Designated Funds £	Total £
Balance at 1 April 2021	-	2,963	2,963
Income	215,765	-	215,765
Expenditure	(215,489)	-	(215,489)
Transfer	(159)	159	-
Balance at 31 March 2022	<u>117</u>	<u>3,122</u>	<u>3,239</u>

**NORFOLK HERITAGE PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

16. Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Endowment £	Total funds £
Fixed assets	6,757	1,561,017	160,060	1,727,835
Current assets	1,055	-	-	1,055
Creditors due within one year	(1,055)	-	-	(1,055)
	6,757	1,561,017	160,060	1,727,835

Analysis of net assets between funds - prior year	Unrestricted funds £	Restricted funds £	Endowment £	Total funds £
Fixed assets	3,239	1,582,158	160,060	1,745,457
Current assets	1,050	117	-	1,167
Creditors due within one year	(1,050)	-	-	(1,050)
	3,239	1,582,275	160,060	1,745,574

17. Ultimate Controlling Party

The ultimate controlling party is the sole trustee, Sheffield City Council.

18. Related parties

The charity has a very close relationship with Sheffield City Council who is the sole trustee and provides the balance of funding not provided elsewhere on an annual basis, to enable the charity to carry out its charitable objectives.

The amount of funding provided by Sheffield City Council during the year is £242,083 (21/22: £167,207). At the year end £1,055 was owed by Sheffield City Council (21/22: £1,167).

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Norfolk Park

SHEFFIELD CITY COUNCIL
TOWN HALL
PINSTONE STREET
SHEFFIELD
S1 2HH

Charity Number : 1040354

Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in the connection with your examination on the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances or known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

- 13 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

- 14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

- 15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

- 16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 18 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware.

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of Sheffield City Council

Date

**RICHMOND PARK
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NUMBER 1174316

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**RICHMOND PARK
REFERENCE AND ADMINISTRATIVE DETAILS**

CHARITY NO: 1174316

TRUSTEES

Sheffield City Council is the sole trustee of the charity, acting through the Cabinet of the Council

Charity Sub-Committee Members:

Cllr Ian Auckland (Chair)
Cllr Zahira Naz (Deputy Chair)
Cllr Douglas Johnson (Spokesperson)
Cllr Richard Williams
Cllr Fran Belbin

PRINCIPAL ADDRESS

Sheffield City Council
Parks and Countryside
Centre in the Park
Guildford Avenue
Sheffield
S2 2PL

INDEPENDENT EXAMINER

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

RICHMOND PARK TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19).

DESCRIPTION OF CHARITY'S TRUSTS AND OBJECTS

The Governing documents are three covenants dated 9 December 1933, 1 February 1934 and 26 March 1936.

Richmond Park is a large green space in the South East of Sheffield with numerous facilities such as a football pitch, BMX track, zip wire, climbing boulder, playground, outdoor gym equipment, Multi Use Games Area (MUGA), woodland, dipping pond, bowling green and pavilion.

The site contains a mosaic of habitats from open grassland to the perimeters of woodland to wetland habitats which offer a range of opportunities for wildlife. The bulk of the site is grassland, scattered within the grassland are areas of copses of maturing tree planting.

The objects of the charity are the provision and maintenance of a public park and recreation ground in Sheffield for the use of members of the public resorting thereto with the object of improving their conditions of life.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Richmond Park is a charity and the sole Trustee is Sheffield City Council. The Charity Trustee Sub Committee is a standing sub committee of the Strategy and Resources Policy Committee. It has been established to take all decisions of the Council, including but not limited to disposal of and other dealings with charitable land.

Management of the park is the responsibility of the Councils' Parks and Countryside service. Management and administrative decisions which are not decisions of the Council as Trustee, may be made, in accordance with the Leaders' Scheme of Delegation, by the Executive Director of Neighbourhood Services, the Director of Parks, Leisure and Libraries, or the head of Parks and Countryside service.

PUBLIC BENEFIT

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Details of how the charity has carried out its activities for the public benefit are given in the section below.

**RICHMOND PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

ACTIVITIES AND ACHIEVEMENTS

The Park has a very active Friends Group, the Friends of Richmond Park. The group was first formed as community group in late 2006 with the aim of protecting and improving the once under-utilized green space that is Richmond Park. Parks and Countryside worked closely with the community group to develop an ambitious Master Plan that, if achieved, will make the park a cornerstone of community life.

Community involvement in the park has vastly improved. In 2009, the Friends of Richmond Park began hosting community events and activities for the surrounding communities. These include events such as the Annual Community Fun Day , football training for the under sixteens with Sheffield Wednesday FC Community Coaching teams, activities with the Ranger Service, Activity Sheffield and adult learning events. A change of committee was implemented in 2017/18 and a decision taken to reverse the Stewardship agreement with more emphasis put on joint working between the FORP & Parks & Countryside.

Achievements to date include the installation of the BMX track, zip wire, climbing boulder, football pitch, regeneration of a community use room in the pavilion and renovation of part of the old tennis courts into a multi-use games area, renovation and new planting to the park entrance off Hastilar Rd South, tarmac resurfacing of several paths within the park, and cutting back of shrubs to improve visibility/sight lines.

In 2014 and 2015 the group undertook to build up the number of activities held for the benefit of park users they worked with National Citizenship Scheme Groups to complete maintenance and fund raising work. In 2015, following a fatal accident, the Normanton Hill entrance into the park was installed to improve visitor safety, adjacent to the busy road. This also included new areas of wildflower seeding, hedge planting, a new road crossing with improved visibility and a new access road into the park.

Over the last few years Richmond Park has suffered from flooding as a result of poor drainage, clay soils and natural springs across the site. A project was agreed to capitalise on this situation by capturing the water through creating a SUDS shallow basin on the site of the old playground, and then guiding the water through the park through a series of swales link in with the water course that runs along the side of the park. This project was completed Spring 2023.

EVENTS

The Friends of Richmond Park continued to thrive and make full use of the park during 2022/2023. They have carried out various events including numerous tree planting days with foresters, sporting activities for children and adults, gardening days and litter picks.

**RICHMOND PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

PLANS FOR FUTURE PERIODS

Parks and Countryside will continue to support the Friends Group which has a new Committee focussing on updating the masterplan for the park and undertaking basic work tasks within the park.

The Friends Group work closely with P&C to maintain and improve the park for the local community and visitors. They have workdays to clear the pond, tidy up the BMX track once a year, litter picking work days four times a year, bulb planting, and planting bedding and vegetables in the entrance at Hasitilar Road South.

The Friends Group also worked to raise funds to increase the amount of equipment in the play area and adult gym equipment at the top of the park. Parks and Countryside have and will continue to support them with this work providing them with help and guidance.

Renewal of chain link fencing with weldmesh between MUGA & Bowling Green – dependant on funding.

Reinstatement/improvement work on BMX/Cycle track – dependant on external/match funding.

The park lodge is currently vacant and is currently part of a wider lodge review by SCC.

FINANCIAL REVIEW AND FUNDING

Restricted Funds - Net expenditure of £17,871 (21/22: Net income of £45,711). Includes depreciation of £9,977 (21/22: -£45,711 was adjusted as an income, where depreciation of £55,688 was previously applied to land from 2016/2017 but this has now been reversed in 21/22 to comply with financial regulations.). Also, there is the release of Accrued Income of £18,526 in order to correct an error brought forward from prior year accounts. Restricted income this year is £10,632 (21/22: £0) which is funding for the flood management capital project.

Unrestricted Funds - Net income of £0 (21/22: £0). The income from charitable activities was £0 (21/22: £743) with expenditure of £26,035 (21/22: £38,186) resulting in a deficit of £26,035.

The deficit was funded by the revenue grant from Sheffield City Council of £26,035 (21/22: £25,214).

At 31 March 2023 the charity had total funds of £788,700 (21/22: £806,571). These funds are all tied up in fixed assets.

**RICHMOND PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

RESERVES POLICY

As the charity is managed and funded by the Council no specific unrestricted charity reserves are deemed to be necessary. Annual revenue expenditure is generally greater than income and the variance is born by the Council and not carried forward into the next financial year.

RISK MANAGEMENT

The charity is dependent for its day-to-day management upon Sheffield City Council. It is therefore considered expedient and cost effective for the charity to adopt the Council's risk management policy and strategy, which it considers is a crucial part of the service planning process in highlighting key risks and how they affect the Council's ability to deliver its service and how they will be managed. The Council has incorporated a formal approach to risk management in its day-to-day operations and has developed a toolkit to allow managers to identify risk, which would prevent them from achieving their objectives and to provide information and guidance on how these risks can be managed. The Council operates an Internal Insurance Account covering a variety of risks.

**RICHMOND PARK
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

TRUSTEES

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Signed _____

Date _____

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF Richmond Park

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....
Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated:

**RICHMOND PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Total 2022/23 £	Total 2021/22 £
Income and endowments from:					
Donations and legacies	2	26,035	10,632	36,667	37,443
Charitable activities	3	-	-	-	743
Total		26,035	10,632	36,667	38,186
Expenditure on:					
Charitable activities	4	26,035	28,503	54,538	(7,525)
Total		26,035	28,503	54,538	(7,525)
Net income/(expenditure)		-	(17,871)	(17,871)	45,711
Reconciliation of funds:					
Total funds brought forward		-	806,571	806,571	760,860
Total funds carried forward		-	788,700	788,700	806,571

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

**RICHMOND PARK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted 2021/22 £	Restricted 2021/22 £	Total 2021/22 £	Total 2020/21 £
Income and endowments from:					
Donations and legacies	2	37,443	-	37,443	20,723
Charitable activities	3	743	-	743	2,975
Total		38,186	-	38,186	23,698
Expenditure on:					
Charitable activities	4	38,186	(45,711)	(7,525)	44,812
Total		38,186	(45,711)	(7,525)	44,812
Net income/(expenditure)		-	45,711	45,711	(21,114)
Reconciliation of funds:					
Total funds brought forward		-	760,860	760,860	781,974
Total funds carried forward		-	806,571	806,571	760,860

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

**RICHMOND PARK
BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Total 2022/23 £	Total 2021/22 £
Fixed assets					
Tangible fixed assets	9	-	788,700	788,700	788,045
		<u>-</u>	<u>788,700</u>	<u>788,700</u>	<u>788,045</u>
Current assets					
Debtors	10	844	-	844	19,366
Liabilities					
Creditors falling due within one year	11	(844)	-	(844)	(840)
Net current assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>18,526</u>
Net assets		<u>-</u>	<u>788,700</u>	<u>788,700</u>	<u>806,571</u>
The funds of the charity					
Unrestricted income funds	12	-	-	-	-
Restricted income funds	13	-	788,700	788,700	806,571
		<u>-</u>	<u>788,700</u>	<u>788,700</u>	<u>806,571</u>

Approved by the Trustees and signed on their behalf by:

Signed _____ Date _____

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

**RICHMOND PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1. Accounting Policies

Richmond Park is a registered charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are for the provision and maintenance of a public park and recreation ground.

The charity constitutes a public benefit entity as defined by FRS 102. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting 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 (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Fixed assets

Richmond Park is classified as a Community Asset. The trustees policy is to value Community Assets at £Nil.

The Council Dwellings and all other Land and Buildings are carried in the accounts at valuation.

Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefit to the charity and the services it provides are for a period of more than one year.

Assets have been reviewed for any impairment loss in respect of consumption of economic benefit.

**RICHMOND PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.2 Depreciation

Depreciation is provided on fixed assets at rates calculated to write off the cost of the assets over their expected useful lives as follows:

- Land and previously revalued buildings are not depreciated.
- Park buildings have been depreciated on a straight line basis over 40 years, commencing on the transfer from assets under construction.
- Depreciation is not provided on land or assets under construction.
- The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not greater than the recoverable amount.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise of unrestricted funds that have been set aside by the trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

Income from donations and grants, including capital grants, is included in income when it is probable that the income will be received, and is allocated to the appropriate fund.

Investment income is included when receivable.

Rental, events, and similar income is included when the event or function has taken place.

The cost of running the park is funded by Sheffield City Council. Annual revenue expenditure is generally greater than income and any variance is borne by the Council by way of a grant to the charity.

1.5 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, net of any VAT, which can be recovered as Sheffield City Council is the sole trustee and therefore has special status under s33 VAT Act 1994.

The main exception to this treatment is payments for such items as gas and electricity are charged at the date of the meter reading rather than being apportioned between years. This policy is applied consistently each year.

Expenditure has been allocated to the activities to which it is directly attributable.

**RICHMOND PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

Cost of raising funds

The cost of generating any external funding, such as grant applications and events, is attributable to the time of Sheffield City Council officers who work on a range of projects including the charity. As such it is not possible to accurately apportion the cost of this to the charity so no charge is included in the accounts.

Charitable activities

Charitable activities are set out within the charitable deeds and represent the costs associated with the running and maintenance of the park.

Governance costs

Independent examination costs and finance officer costs are charged to the charity. The Council currently absorbs the cost of other officers' time. This policy is kept under review.

Staff costs

The staff who work for the charity are employed by Sheffield City Council, and are subject to the terms and conditions of that organisation. The costs of such staff are recharged to the charity. Full disclosure of the relevant staff costs and numbers is provided in the notes to these financial statements.

Pensions

City Council employees may participate in the Local Government Superannuation Scheme, which provides members with defined benefits related to pay and service. The City Council makes payments for this group of employees to the South Yorkshire Pensions Authority, which administers pension arrangements on behalf of Sheffield City Council and the other local authorities in the South Yorkshire area. The City Council bears any deficit or surplus on the scheme and does not charge this to the charity.

1.6 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.7 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**RICHMOND PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.8 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**RICHMOND PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED TO 31 MARCH 2023**

2. Donations and legacies	2022/23	2021/22
	£	£
Unrestricted:		
Friends of Richmond Park	-	12,229
Sheffield City Council - revenue grant	26,035	25,214
	26,035	37,443
Restricted:		
Sheffield City Council - RCC	6,029	-
Community Infrastructure Levy	4,393	-
S106	210	-
	10,632	-
	36,667	37,443

If expenditure is greater than income the variance is borne by Sheffield City Council and not brought forward into the next financial year.

3. Income from charitable activities	2022/23	2021/22
	£	£
Unrestricted:		
Rents	-	743
	-	743

4. Analysis of expenditure on charitable activities	2022/23	2021/22
	£	£
Unrestricted:		
Employees	6,532	5,466
Ranger Service	-	1,540
Grounds maintenance	8,779	8,511
Repairs and maintenance	1,657	725
Tree Works	1,538	1,590
Playground refurbishment and maintenance	3,747	17,376
Council Tax	464	-
Supplies & services	1,345	1,066
Governance costs	1,973	1,912
	26,035	38,186
Restricted:		
Release Accrued Income	18,526	-
Depreciation	9,977	(45,711)
	28,503	(45,711)
	54,538	(7,525)

5. Governance costs	2022/23	2021/22
	£	£
Managing and administration:		
Independent examination fees	844	840
Finance office costs	1,129	1,072
	1,973	1,912

**RICHMOND PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED TO 31 MARCH 2023**

6. Staff costs and trustees' remuneration

	2022/23	2021/22
	Total	Total
	£	£
Salaries	5,143	4,304
Social security costs	411	344
Pension	977	818
	<u>6,532</u>	<u>5,466</u>

No employee received remuneration of over £60,000 during the year (21/22 - None).

Trustees received no remuneration (21/22 - £Nil) and were not reimbursed for any of their expenses during the year.

8. Staff numbers

	2022/23	2021/22
	Number	Number
The average number of employees during the year was	<u>1</u>	<u>1</u>

9. Land and buildings

	Assets under Construction	Freehold land and buildings	Total
		£	£
At valuation			
At 1 April 2022	-	844,562	844,562
Additions	10,632	-	10,632
Transfers	(10,632)	10,632	-
At 31 March 2023	-	855,194	855,194
Accumulated depreciation			
At 1 April 2022	-	56,517	56,517
Charge for the year	-	21,114	21,114
At 31 March 2023	-	77,631	77,631
Net book value			
At 31 March 2023	-	777,563	777,563
At 31 March 2022	-	788,045	788,045

Land and buildings are carried at valuation. The valuations were carried out in November 2016 by the Asset Partnerships Services team of Kier who are MRICS qualified.

10. Debtors

	2022/23	2021/22
	£	£
Accrued income	-	18,526
Amounts due from Sheffield City Council	844	840
	<u>844</u>	<u>19,366</u>

**RICHMOND PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED TO 31 MARCH 2023**

11. Creditors: amounts falling due within one year

	2022/23	2021/22
	£	£
Independent examination fees	<u>844</u>	<u>840</u>

12. Unrestricted funds

	General Funds	Total
	£	£
At 1 April 2022	-	-
Income	26,035	26,035
Expenditure	(26,035)	(26,035)
Balance at 31 March 2023	<u>-</u>	<u>-</u>

Unrestricted funds - prior year

	General Funds	Total
	£	£
At 1 April 2021	-	-
Income	38,186	38,186
Expenditure	(38,186)	(38,186)
Balance at 31 March 2022	<u>-</u>	<u>-</u>

13. Restricted funds

	Freehold land and buildings	Total
	£	£
Balance at 1 April 2022	806,571	806,571
Expenditure	(28,503)	(28,503)
Income	10,632	10,632
Balance at 31 March 2023	<u>788,700</u>	<u>788,700</u>

Restricted funds - prior year

	Freehold land and buildings	Total
	£	£
Balance at 1 April 2021	760,860	760,860
Expenditure	(9,977)	(9,977)
Income	55,688	55,688
Balance at 31 March 2022	<u>806,571</u>	<u>806,571</u>

**RICHMOND PARK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED TO 31 MARCH 2023**

14. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fixed asset investments	-	788,700	788,700
Current assets	844	-	844
Creditors due within one year	(844)	-	(844)
	-	788,700	788,700

Analysis of net assets between funds - prior year	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fixed asset investments	-	806,571	806,571
Current assets	840	18,526	19,366
Creditors due within one year	(840)	-	(840)
	-	825,097	825,097

15. Ultimate Controlling Party

The ultimate controlling party is the sole trustee, Sheffield City Council.

16. Related parties

The charity has a very close relationship with Sheffield City Council who is the sole trustee and provides the balance of funding not provided elsewhere on an annual basis, to enable the charity to carry out its charitable objectives. The amount of funding provided by Sheffield City Council during the year is £32,064 (21/22: £25,214). At the year end £844 was owed by Sheffield City Council (21/22: £840).

Richmond Park Sheffield

SHEFFIELD CITY COUNCIL
TOWN HALL
PINSTONE STREET
SHEFFIELD
S1 2HH

Charity Number : 1174316

Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in the connection with your examination on the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances or known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

- 13 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

- 14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

- 15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

- 16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 18 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as follows:

Sheffield City Council – RCC	£6,029
Community Infrastructure Levy	£4,393
S106	£210

We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware.

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of Sheffield City Council

Date

**WESTON PARK TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NUMBER 1112685

**WESTON PARK TRUST
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**WESTON PARK TRUST
REFERENCE AND ADMINISTRATIVE DETAILS**

CHARITY NO: 1112685

TRUSTEES

Sheffield City Council is the sole Trustee of the charity, acting through the Charity Trustee Sub Committee.

Charity Sub-Committee Members:

Cllr Ian Auckland (Chair)
Cllr Zahira Naz (Deputy Chair)
Cllr Douglas Johnson (Spokesperson)
Cllr Richard Williams
Cllr Fran Belbin

PRINCIPAL ADDRESS

Sheffield City Council
Parks and Countryside
Centre in the Park
Guildford Avenue
Sheffield
S2 2PL

INDEPENDENT EXAMINER

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

**WESTON PARK TRUST
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19).

DESCRIPTION OF CHARITY'S TRUSTS AND OBJECTS

The governing document is a declaration of trust dated 5 December 2005.

The objects are:

To promote for the benefit of the inhabitants of Sheffield and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

To advance the education of the public, to promote and to advance education in the arts, in particular, by the establishment and maintenance of a museum and art gallery.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Weston Park is a charity and the sole Trustee is Sheffield City Council. The Charity Trustee Sub Committee is a standing sub committee of the Strategy and Resources Policy Committee. It has been established to take all decisions of the Council, including but not limited to disposal of and other dealings with charitable land.

Management of the park is the responsibility of the Councils' Parks and Countryside service. Management and administrative decisions which are not decisions of the Council as Trustee, may be made, in accordance with the Leaders' Scheme of Delegation, by the Executive Director of Neighbourhood Services, the Director of Parks, Leisure and Libraries, or the head of Parks and Countryside service.

PUBLIC BENEFIT

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Details of how the charity has carried out its activities for the public benefit are given in the section below.

**WESTON PARK TRUST
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2023**

ACTIVITIES AND ACHIEVEMENTS

Weston Park was the first municipal park in the City and is one of the most significant historic parks and is very popular with local residents and visitors to the City. It is also a park that is highly valued by Sheffield University, the Children's Hospital and the City Museum. These three partners border the park on three of its four sides.

Heritage Lottery funding has enabled the full restoration of the Park to take place. There is an active friends group for the Park and they work very closely with Parks and Public Realm officers with the aim of maintaining the site to Green flag standard.

There continued to be several weddings which took place within the park, utilising the bandstand and surrounding gardens.

Regular band concerts took place every Sunday afternoon through June and July. These concerts were attended by local brass band who played a 2-hour slot between 2-4pm.

The park maintained its Green Flag status for another year and continues to improve year on year.

The concession cart continued to be very successful and increased the park's visitor experience.

PLANS FOR THE FUTURE PERIODS

- To continue the close working relationship with the Friends group and partners including the University, Museum and local hospitals.
- To re-apply for and retain the Green Flag Award in 2023/24.
- The bandstand will continue to be used as a venue for weddings.
- To continue to maintain the park to its high standard of grounds maintenance and customer care.
- Continue to replace and refurbish wooden park benches.
- Re-plant missing plant material and replace dead or trees and shrubs.
- Aerate main event area.

EVENTS

DATE	EVENT	APPROX ATTENDANCE	ORGANISATION
17/04/2022	Egg Run	500	Children's Hospital Charity
02/05/2022	Eid Prayer in the Park	500	Muslim Welfare House of Sheffield
22/05/2022	Weston May Fayre	5000	Major Events
25/09/2022	Route De Peak cycle ride	200	Major Events
13/11/2022	Remembrance Parade	200	Sheffield OTC
05/12/2022	Snowflake Light Switch on	300	The Children's Hospital Charity

FINANCIAL REVIEW AND FUNDING

Restricted Funds - Net incoming and outgoing resources of £0 (21/22: £0). The land and buildings within these funds is not depreciated, hence there being no movement from the prior year.

Unrestricted funds - Net expenditure of £0 (21/22: £0). The income from charitable activities was £46,258 (21/22: £16,115) with expenditure of £136,310 (21/22: £105,815). The deficit was funded by the grant from Sheffield City Council of £97,015 (21/22: £89,870).

At 31 March 2023 the charity had total funds of £25,452,752 (21/22: £25,452,752). These funds are all tied up in fixed assets.

RESERVES POLICY

As the charity is managed and funded by the Council no specific unrestricted charity reserves are deemed to be necessary.

Annual revenue expenditure is generally greater than income and the variance is borne by the Council and not carried forward into the next financial year.

RISK MANAGEMENT

The charity is dependent for its day-to-day management upon Sheffield City Council. It is therefore considered expedient and cost effective for the charity to adopt the Council's risk management policy and strategy, which it considers is a crucial part of the service planning process in highlighting key risks and how they affect the Council's ability to deliver its service and how they will be managed. The Council has incorporated a formal approach to risk management in its day-to-day operations and has developed a toolkit to allow managers to identify risk, which would prevent them from achieving their objectives and to provide information and guidance on how these risks can be managed. The Council operates an Internal Insurance Account covering a variety of risks.

**WESTON PARK TRUST
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

TRUSTEES

Sheffield City Council adopted a Committee system in May 2023. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF Weston Park

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....
Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated:

WESTON PARK TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Income and endowments from:						
Donations and legacies	2	97,015	-	-	97,015	89,870
Charitable activities	3	46,258	-	-	46,258	16,115
Total		143,273	-	-	143,273	105,985
Expenditure on:						
Raising funds	4	6,963	-	-	6,963	170
Charitable activities	5	136,310	-	-	136,310	105,815
Total		143,273	-	-	143,273	105,985
Net income/(expenditure)		-	-	-	-	-
Gains on revaluation of fixed assets		-	-	-	-	-
Net movements in funds		-	-	-	-	-
Reconciliation of funds:						
Total funds brought forward		-	3,042,752	22,410,000	25,452,752	25,452,752
Total funds carried forward		-	3,042,752	22,410,000	25,452,752	25,452,752

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

WESTON PARK TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

	Note	Unrestricted 2021/22 £	Restricted 2021/22 £	Endowment 2021/22 £	Total 2021/22 £	Total 2020/21 £
Income and endowments from:						
Donations and legacies	2	89,870	-	-	89,870	91,816
Charitable activities	3	16,115	-	-	16,115	7,770
Total		105,985	-	-	105,985	99,586
Expenditure on:						
Raising funds	4	170	-	-	170	-
Charitable activities	5	105,815	-	-	105,815	99,586
Total		105,985	-	-	105,985	99,586
Net income/(expenditure)		-	-	-	-	-
Gains on revaluation of fixed assets		-	-	-	-	-
Net movements in funds		-	-	-	-	-
Reconciliation of funds:						
Total funds brought forward		-	3,042,752	22,410,000	25,452,752	25,452,752
Total funds carried forward		-	3,042,752	22,410,000	25,452,752	25,452,752

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

**WESTON PARK TRUST
BALANCE SHEET
YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Fixed assets						
Tangible fixed assets	9	-	3,042,752	22,410,000	25,452,752	25,452,752
Current assets						
Debtors	10	844	-	-	844	840
Liabilities						
Creditors falling due within one year	11	(844)	-	-	(844)	(840)
Net current assets		-	-	-	-	-
Net assets		-	3,042,752	22,410,000	25,452,752	25,452,752
Funds						
Unrestricted income funds	13	-	-	-	-	-
Restricted income funds	14	-	3,042,752	-	3,042,752	3,042,752
Endowment funds	12	-	-	22,410,000	22,410,000	22,410,000
		-	3,042,752	22,410,000	25,452,752	25,452,752

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Signed _____ Date _____

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

WESTON PARK TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. Accounting Policies

Weston Park Trust is a registered charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the provision of facilities for recreation and to advance the education by the maintenance of a museum and art gallery.

The charity constitutes a public benefit entity as defined by FRS 102. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting 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 (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Fixed assets

Weston Park is classified as a Community Asset. The trustees policy is to value Community Assets at £Nil.

All Land and Buildings are carried at deemed cost, as at transition to SORP (FRS 102).

These costs have been identified and capitalised in recent years but for earlier years, where no records are available, the original cost is treated as £nil.

Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefit to the charity and the services it provides are for a period of more than one year.

Assets have been reviewed for any impairment loss in respect of consumption of economic benefit.

**WESTON PARK TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.2 Depreciation

Depreciation is provided on fixed assets at rates calculated to write off the cost of the assets over their expected useful lives as follows:

- Land and previously revalued buildings are not depreciated. The buildings are not depreciated because the buildings are maintained in good condition so that their value is not impaired by the passage of time and in consequence any element of depreciation would be immaterial. The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not greater than the recoverable amount.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund.

1.4 Income

Income from donations and grants, including capital grants, is included in income when it is probable that the income will be received, and is allocated to the appropriate fund.

Investment income is included when receivable.

Rental, events, room hire and similar income is included when the event or function has taken place.

The cost of running the park is funded by Sheffield City Council. Annual revenue expenditure is generally greater than income and any variance is borne by the Council by way of a grant to the charity.

1.5 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, net of any VAT, which can be recovered as Sheffield City Council is the sole trustee and therefore has special status under s33 VAT Act 1994.

The main exception to this treatment is payments for such items as gas and electricity are charged at the date of the meter reading rather than being apportioned between years. This policy is applied consistently each year.

Expenditure has been allocated to the activities to which it is directly attributable.

**WESTON PARK TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

Cost of raising funds

The cost of generating any external funding, such as grant applications and events or wedding bookings, is attributable to the time of Sheffield City Council officers who work on a range of projects including the charity. As such it is not possible to accurately apportion the cost of this to the charity so no charge is included in the accounts.

Charitable activities

Charitable activities are set out within the charitable deeds and represent the costs associated with the running and maintenance of the park.

Governance costs

Independent examination costs and finance officer costs are charged to the charity. The Council currently absorbs the cost of other officers' time. This policy is kept under review.

Staff costs

The staff who work for the charity are employed by Sheffield City Council, and are subject to the terms and conditions of that organisation. The costs of such staff are recharged to the charity. Full disclosure of the relevant staff costs and numbers is provided in the notes to these financial statements.

Pensions

City Council employees may participate in the Local Government Superannuation Scheme, which provides members with defined benefits related to pay and service. The City Council makes payments for this group of employees to the South Yorkshire Pensions Authority, which administers pension arrangements on behalf of Sheffield City Council and the other local authorities in the South Yorkshire area. The City Council bears any deficit or surplus on the scheme and does not charge this to the charity.

1.6 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.7 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**WESTON PARK TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.8 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

WESTON PARK TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

2. Donations and legacies	2022/23	2021/22
	£	£
Unrestricted:		
Sheffield City Council - revenue grant	<u>97,015</u>	<u>89,870</u>
	97,015	89,870
Restricted:		
Sheffield City Council	-	-
S106	-	-
	<u>97,015</u>	<u>89,870</u>

If expenditure is greater than income the variance is borne by Sheffield City Council and not brought forward into the next financial year.

3. Income from charitable activities	2022/23	2021/22
	£	£
Unrestricted:		
Memorial benches and trees	200	908
Events and weddings	9,570	-
Concessions	27,000	5,769
Rent	<u>9,488</u>	<u>9,438</u>
	46,258	16,115

4. Analysis of expenditure on raising funds	2022/23	2021/22
	£	£
Events and weddings	<u>6,963</u>	<u>170</u>
	6,963	170

5. Analysis of expenditure on charitable activities	2022/23	2021/22
	£	£
Unrestricted:		
Employees	77,072	72,919
Repairs	12,542	6,570
Tree work	6,414	200
Electricity	13,583	6,896
Water and sewage	1,428	886
Telephones	684	640
Supplies and services	22,613	15,792
Governance costs	<u>1,973</u>	<u>1,912</u>
	136,310	105,815

6. Governance costs	2022/23	2021/22
	£	£
Managing and administration:		
Independent Examination fees	844	840
Finance office costs	<u>1,129</u>	<u>1,072</u>
	1,973	1,912

WESTON PARK TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

7. Staff costs and trustees' remuneration	2022/23	2021/22
	Total	Total
	£	£
Salaries	60,686	57,417
Social security costs	4,855	4,593
Pension	11,530	10,909
	<u>77,072</u>	<u>72,919</u>

No employee received remuneration of over £60,000 during the year (2022 - None).

Trustees received no remuneration and were not reimbursed for any of their expenses during the year (2022 - £Nil).

8. Staff numbers	2022/23	2021/22
	Number	Number
The average number of employees during the year was	<u>3</u>	<u>2</u>

9. Fixed assets	At cost	At cost	Total
	Mappin	Land and	
	museum	buildings	
	£	£	£
At cost			
At 1 April 2022	22,410,000	3,042,752	25,452,752
Additions	-	-	-
Transfers	-	-	-
At 31 March 2023	<u>22,410,000</u>	<u>3,042,752</u>	<u>25,452,752</u>
			-

Accumulated depreciation
At 1 April 2022 and 31 March 2023

	<u>-</u>	<u>-</u>	<u>-</u>
--	----------	----------	----------

Net book value

At 31 March 2023	<u>22,410,000</u>	<u>3,042,752</u>	<u>25,452,752</u>
At 31 March 2022	<u>22,410,000</u>	<u>3,042,752</u>	<u>25,452,752</u>

The Mappin Museum is included at deemed cost as permitted on transition to SORP (FRS102) based on a valuation of 1 April 2015 by the Corporate Property Division of Sheffield City Council.

10. Debtors	2022/23	2021/22
	£	£
Amounts due from Sheffield City Council	<u>844</u>	<u>840</u>

WESTON PARK TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

11. Creditors: amounts falling due within one year	2022/23	2021/22
	£	£
Independent examination fees	<u>844</u>	<u>840</u>

12. Endowment funds	Permanent endowment
	£
At 1 April 2022 and 31 March 2023	<u><u>22,410,000</u></u>

Endowment funds represent the buildings in Weston Park which must be held permanently by the charity and which were transferred to the charity by Sheffield City Council on 1 April 2006 at a value of £2,500,000 and which were revalued on 1 April 2015. The buildings principally comprise Weston Park Museum and the Mappin Art Gallery which are leased to Sheffield Galleries and Museums Trust, a registered charity which operates the museum and art gallery and has incurred significant expenditure on the redevelopment of the building.

Endowment funds - prior year	Permanent endowment
	£
At 1 April 2021 and 31 March 2022	<u><u>22,410,000</u></u>

13. Unrestricted funds	General funds	Total
	£	£
Balance at 1 April 2022	-	-
Income	143,273	143,273
Expenditure	(143,273)	(143,273)
Balance at 31 March 2023	<u>-</u>	<u>-</u>

Unrestricted funds - prior year	General funds	Total
	£	£
Balance at 1 April 2021	-	-
Income	105,985	105,985
Expenditure	(105,985)	(105,985)
Balance at 31 March 2022	<u>-</u>	<u>-</u>

14. Restricted funds	Land and buildings	Total
	£	£
Balance at 1 April 2022	3,042,752	3,042,752
Income	-	-
Balance at 31 March 2023	<u>3,042,752</u>	<u>3,042,752</u>

Restricted funds - prior year	Land and buildings	Total
	£	£
Balance at 1 April 2021	3,042,752	3,042,752
Income	-	-
Balance at 31 March 2022	<u>3,042,752</u>	<u>3,042,752</u>

WESTON PARK TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

15. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Endowment	Total funds
	£	£	£	£
Fixed asset investments	-	3,042,752	22,410,000	25,452,752
Current assets	844	-	-	844
Creditors due within one year	(844)	-	-	(844)
	-	3,042,752	22,410,000	25,452,752

Analysis of net assets between funds - prior year	Unrestricted funds	Restricted funds	Endowment	Total funds
	£	£	£	£
Fixed asset investments	-	3,042,752	22,410,000	25,452,752
Current assets	840	-	-	840
Creditors due within one year	(840)	-	-	(840)
	-	3,042,752	22,410,000	25,452,752

16. Ultimate Controlling Party

The ultimate controlling party is the sole trustee, Sheffield City Council.

17. Related parties

The charity has a very close relationship with Sheffield City Council who is the sole trustee and provides the balance of funding not provided elsewhere on an annual basis, to enable the charity to carry out its charitable objectives.

The amount of funding provided by Sheffield City Council during the year is £97,015 (21/22: £89,870). At the year end £844 was owed by Sheffield City Council (21/22: £840).

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Weston Park Trust

SHEFFIELD CITY COUNCIL
TOWN HALL
PINSTONE STREET
SHEFFIELD
S1 2HH

Charity Number : 1112685

Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in the connection with your examination on the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances or known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

13 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

18 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware.

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of Sheffield City Council

Date

**WINCOBANK WOOD RECREATION GROUND
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NUMBER 1068466

WINCOBANK WOOD RECREATION GROUND CONTENTS

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WINCOBANK WOOD RECREATION GROUND REFERENCE AND ADMINISTRATIVE DETAILS

CHARITY NO: 1068466

TRUSTEES

Sheffield City Council is the sole trustee of the charity, acting through the Cabinet of the Council

Charity Sub-Committee Members:

Cllr Ian Auckland (Chair)
Cllr Zahira Naz (Deputy Chair)
Cllr Douglas Johnson (Spokesperson)
Cllr Richard Williams
Cllr Fran Belbin

PRINCIPAL ADDRESS

Sheffield City Council
Parks and Countryside
Centre in the Park
Guildford Avenue
Sheffield
S2 2PL

INDEPENDENT EXAMINER

Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

WINCOBANK WOOD RECREATION GROUND TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19).

DESCRIPTION OF CHARITY'S TRUSTS AND OBJECTS

The charity comprises of land situated at Wincobank Woods and Recreation ground off Jenkins Road Sheffield. Its governing documents are an indenture dated 10 August 1904 and a scheme dated 24 October 2001.

The objects of the charity are the provision and maintenance of public parks and a recreation ground in Sheffield for the use of members of the public with the object of improving their conditions of life.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wincobank Wood is a charity and the sole Trustee is Sheffield City Council. The Charity Trustee Sub Committee is a standing sub committee of the Strategy and Resources Policy Committee. It has been established to take all decisions of the Council, including but not limited to disposal of and other dealings with charitable land.

Management of the park is the responsibility of the Councils' Parks and Countryside service. Management and administrative decisions which are not decisions of the Council as Trustee, may be made, in accordance with the Leaders' Scheme of Delegation, by the Executive Director of Neighbourhood Services, the Director of Parks, Leisure and Libraries, or the head of Parks and Countryside service.

PUBLIC BENEFIT

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Details of how the charity has carried out its activities for the public benefit are given in the section below.

**WINCOBANK WOOD RECREATION GROUND
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

ACTIVITIES AND ACHIEVEMENTS

Work has continued to manage the trees, woodland and open habitats on the site with an on-going programme of selective thinning of woodland, access control, Japanese knotweed control, footpath improvements, habitat enhancement and scrub management on the ancient hillfort monument.

Additional litter/fly-tip removal and maintenance has been carried out on the site throughout the year. Damaged or dilapidated seating has been replaced or repaired. We have installed drop bollards to the lower end of the site to help reduce fly-tipping.

Various community events have been supported, and links made with the Friends of Wincobank Hill group.

Work has begun on a capital scheme funded by the DLUHC Levelling up Fund to make improvements to the open space.

EVENTS

The Friends of Wincobank Hill group ran volunteer days spent clearing the search light area around the hillfort, as well as cutting back saplings.

**WINCOBANK WOOD RECREATION GROUND
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

PLANS FOR FUTURE PERIODS

Parks and Countryside will continue to support the Friends Group which has a new Committee focussing on maintaining and improving the park and undertaking basic work tasks within the park. This includes to review and monitor anti-social behaviour and fly-tipping on the site.

There is also the continuation of the capital project which began in 2022 with the aim to improve the park and the health and wellbeing benefits it provides for the locality. This includes the installation of improved playground facilities.

The project also includes tree management works including: opening up obstructed paths and entrance points onto Wincobank Hill, involving some thinning and respacing of dense young plantations. Also 5 trees are to be planted as part of improving the access route into Wincobank Hill woodland. Further tree planting and tree management as part of entrance area improvements for other residential community access points into Wincobank Hill wood. We aim to improve gateway entrances into the woodland from these communities.

FINANCIAL REVIEW AND FUNDING

Restricted Funds - Net income of £95,923 (21/22: Net income of £0). This is due to the recognition this year of the £86,000 value of Wincobank Wood land. Additional Restricted income this year is £9,923 from the DLUHC for the Levelling Up project work.

Unrestricted Funds - Net income of £2,672 (21/22: £114). This income is from investments. Expenditure on charitable activities of £14,337 (21/22: £8,763) which is funded by the revenue grant from Sheffield City Council of £14,337 (21/22: £8,763).

At 31 March 2023 the charity had total funds of £216,341 (21/22: £117,746). These funds are all tied up in fixed assets.

**WINCOBANK WOOD RECREATION GROUND
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

RESERVES POLICY

As the charity is managed and funded by the Council no specific unrestricted charity reserves are deemed to be necessary. Annual revenue expenditure is generally greater than income and the variance is born by the Council and not carried forward into the next financial year.

RISK MANAGEMENT

The charity is dependent for its day-to-day management upon Sheffield City Council. It is therefore considered expedient and cost effective for the charity to adopt the Council's risk management policy and strategy, which it considers is a crucial part of the service planning process in highlighting key risks and how they affect the Council's ability to deliver its service and how they will be managed. The Council has incorporated a formal approach to risk management in its day-to-day operations and has developed a toolkit to allow managers to identify risk, which would prevent them from achieving their objectives and to provide information and guidance on how these risks can be managed. The Council operates an Internal Insurance Account covering a variety of risks.

**WINCOBANK WOOD RECREATION GROUND
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

TRUSTEES

Sheffield City Council adopted a Committee system in May 2022. The current Trustees are listed on Pg 1.

Approved by the Trustees and signed on their behalf by:

Signed _____

Date _____

Cllr Ian Auckland – Chair of the Charity Trustee Sub Committee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WINCOBANK WOOD RECREATION GROUND

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....
Melvin Bailey FCCA DChA
for and on behalf of Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated:

**WINCOBANK WOOD RECREATION GROUND
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Income and endowments from:						
Donations and legacies	2	14,337	95,923	-	110,260	8,763
Charitable activities	3	-	-	-	-	-
Investments	10	2,672	-	-	2,672	114
Total		17,009	95,923	-	112,932	8,877
Expenditure on:						
Raising funds	4	-	-	-	-	-
Charitable activities	5	14,337	-	-	14,337	8,763
Total		14,337	-	-	14,337	8,763
Net income/(expenditure)		2,672	95,923	-	98,595	114
Reconciliation of funds:						
Total funds brought forward		17,746	-	100,000	117,746	117,632
Total funds carried forward		20,418	95,923	100,000	216,341	117,746

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

Of the £95,923 Restricted Donations: £86,000 is the recognition of the Wincobank Wood land, valued in 2017 by SCC Property Services. £9,923 is an addition to this value in 22/23 due to a Capital scheme comprising of playground and park improvements.

**WINCOBANK WOOD RECREATION GROUND
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted 2021/22 £	Restricted 2021/22 £	Endowment 2021/22 £	Total 2021/22 £	Total 2020/21 £
Income and endowments from:						
Donations and legacies	2	8,763	-	-	8,763	7,605
Charitable activities	3	-	-	-	-	-
Investments	9	114	-	-	114	-
Total		8,877	-	-	8,877	7,605
Expenditure on:						
Raising funds	4	-	-	-	-	-
Charitable activities	5	8,763	-	-	8,763	7,605
Total		8,763	-	-	8,763	7,605
Net income/(expenditure)		114	-	-	114	-
Reconciliation of funds:						
Total funds brought forward		17,632	-	100,000	117,632	117,632
Total funds carried forward		17,746	-	100,000	117,746	117,632

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives

**WINCOBANK WOOD RECREATION GROUND
BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	Unrestricted 2022/23 £	Restricted 2022/23 £	Endowment 2022/23 £	Total 2022/23 £	Total 2021/22 £
Fixed assets						
Tangible fixed assets	9		95,923		95,923	
Investments	10	20,418	-	100,000	120,418	117,746
		<u>20,418</u>	<u>95,923</u>	<u>100,000</u>	<u>216,341</u>	<u>117,746</u>
Current assets						
Debtors	11	633	-	-	633	630
Liabilities						
Creditors falling due within one year	12	(633)	-	-	(633)	(630)
Net current assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets		<u><u>20,418</u></u>	<u><u>95,923</u></u>	<u><u>100,000</u></u>	<u><u>216,341</u></u>	<u><u>117,746</u></u>
The funds of the charity						
Unrestricted funds						
- Designated funds	15	20,418	-	-	20,418	17,746
Restricted income funds	14	-	95,923	-	95,923	-
Endowment funds	13	-	-	100,000	100,000	100,000
		<u>20,418</u>	<u>95,923</u>	<u>100,000</u>	<u>216,341</u>	<u>117,746</u>

Approved by the Board of Trustees on and signed on its behalf by

.....

Cllr Ian Auckland
Chair of the Charity Trustee Sub-Committee

**WINCOBANK WOOD RECREATION GROUND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1. Accounting Policies

Wincobank Wood Recreation Ground is a registered charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the provision of facilities for recreation and to advance the education by the maintenance of a museum and art gallery.

The charity constitutes a public benefit entity as defined by FRS 102. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1 January 2019 (Updated second edition – October 19), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting 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 (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Fixed assets

Wincobank Wood Recreation Ground is classified as a Community Asset. The trustees policy is to value Community Assets at £Nil.

All Land and Buildings are carried at deemed cost, as at transition to SORP (FRS 102).

These costs have been identified and capitalised in recent years but for earlier years, where no records are available, the original cost is treated as £nil.

Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefit to the charity and the services it provides are for a period of more than one year.

Assets have been reviewed for any impairment loss in respect of consumption of economic benefit.

**WINCOBANK WOOD RECREATION GROUND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.2 Depreciation

Depreciation is provided on fixed assets at rates calculated to write off the cost of the assets over their expected useful lives as follows:

Land and previously revalued buildings are not depreciated. The buildings are not depreciated because the buildings are maintained in good condition so that their value is not impaired by the passage of time and in consequence any element of depreciation would be immaterial. The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not greater than the recoverable amount.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund.

1.4 Income

Income from donations and grants, including capital grants, is included in income when it is probable that the income will be received, and is allocated to the appropriate fund.

Investment income is included when receivable.

Rental, events, room hire and similar income is included when the event or function has taken place.

The cost of running the park is funded by Sheffield City Council. Annual revenue expenditure is generally greater than income and any variance is borne by the Council by way of a grant to the charity.

1.5 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, net of any VAT, which can be recovered as Sheffield City Council is the sole trustee and therefore has special status under s33 VAT Act 1994.

The main exception to this treatment is payments for such items as gas and electricity are charged at the date of the meter reading rather than being apportioned between years. This policy is applied consistently each year.

Expenditure has been allocated to the activities to which it is directly attributable.

**WINCOBANK WOOD RECREATION GROUND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

Cost of raising funds

The cost of generating any external funding, such as grant applications and events or wedding bookings, is attributable to the time of Sheffield City Council officers who work on a range of projects including the charity. As such it is not possible to accurately apportion the cost of this to the charity so no charge is included in the accounts.

Charitable activities

Charitable activities are set out within the charitable deeds and represent the costs associated with the running and maintenance of the park.

Governance costs

Independent examination costs and finance officer costs are charged to the charity. The Council currently absorbs the cost of other officers' time. This policy is kept under review.

Staff costs

The staff who work for the charity are employed by Sheffield City Council, and are subject to the terms and conditions of that organisation. The costs of such staff are recharged to the charity. Full disclosure of the relevant staff costs and numbers is provided in the notes to these financial statements.

Pensions

City Council employees may participate in the Local Government Superannuation Scheme, which provides members with defined benefits related to pay and service. The City Council makes payments for this group of employees to the South Yorkshire Pensions Authority, which administers pension arrangements on behalf of Sheffield City Council and the other local authorities in the South Yorkshire area. The City Council bears any deficit or surplus on the scheme and does not charge this to the charity.

1.6 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.7 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**WINCOBANK WOOD RECREATION GROUND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1.8 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**WINCOBANK WOOD RECREATION GROUND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

2. Donations and legacies	2022/23	2021/22
	£	£
Unrestricted revenue grants:		
Sheffield City Council	<u>14,337</u>	<u>8,763</u>
	14,337	8,763
Restricted Capital grants:		
Recognition of Wincobank Wood Land	86,000	
DLUHC: Levelling Up Fund	<u>9,923</u>	
	95,923	-
	<u>110,260</u>	<u>8,763</u>

If expenditure is greater than income the variance is borne by Sheffield City Council and not brought forward into the next financial year.

3. Income from charitable activities	2022/23	2021/22
	£	£
Unrestricted:		
Fees and charges	<u><u> </u></u>	<u><u> </u></u>

4. Analysis of expenditure on raising funds	2022/23	2021/22
	£	£
Restricted:		
Events	<u><u>-</u></u>	<u><u>-</u></u>

5. Analysis of expenditure on charitable activities	2022/23	2021/22
	£	£
Unrestricted:		
Employees	2,718	2,511
Ranger service	6,389	3,756
Tree work	3,750	1,062
Governance costs	<u>1,480</u>	<u>1,434</u>
	14,337	8,763

6. Governance costs	2022/23	2021/22
	£	£
Independent examination fees	633	630
Finance office costs	847	804
	<u>1,480</u>	<u>1,434</u>

7. Staff costs and trustees' remuneration	2022/23	2021/22
	Total	Total
	£	£
Salaries	2,140	1,977
Social security costs	171	158
Pension	<u>407</u>	<u>376</u>
	<u>2,718</u>	<u>2,511</u>

No employee received remuneration of over £60,000 during the year (21/22 - None).

Trustees received no remuneration (21/22 - £Nil) and were not reimbursed for any of their expenses during the year.

8. Staff numbers	2022/23	2021/22
	Number	Number
The average number of employees during the year was	<u><u>1</u></u>	<u><u>1</u></u>

**WINCOBANK WOOD RECREATION GROUND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

9. Fixed assets

	Assets under Construction	Land & buildings	Total
		£	£
At cost			
At 1 April 2022	-	86,000	86,000
Additions	9,923		9,923
Transfers	(9,923)	9,923	-
At 31 March 2023	-	95,923	95,923
Accumulated depreciation			
At 1 April 2022	-	-	-
Charge in the year	-	-	-
At 31 March 2023	-	-	-
Net book value			
At 31 March 2023	-	95,923	95,923
At 31 March 2022	-	-	-

Fixed Assets haven't previously been disclosed in the accounts. However given the Wincobank Lane / Wood capital improvement scheme in 22/23, we have included for the 22/23 accounts.

The land is included this year at deemed cost as permitted on transition to SORP (FRS102) based on a valuation in 2017 by SCC Property Services

10. Investments

	2022/23
	£
At market value	
Balance at 1 April 2022	117,746
Interest received	2,672
Balance at 31 March 2023	120,418

The charity funds are invested in Sheffield City Council's Consolidated Loan Funds. Interest can be used for unrestricted purposes.

11. Debtors

	2022/23	2021/22
	£	£
Amounts due from Sheffield City Council	633	630

12. Creditors: amounts falling due within one year

	2022/23	2021/22
	£	£
Independent examination fees	633	630

13. Endowment funds

	£
Balance at 1 April 2022 and 31 March 2023	100,000

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on

14. Restricted funds

	Wincobank Wood	Total
	£	£
Balance at 1 April 2022	86,000	86,000
Income	9,923	9,923
Expenditure	-	-
Transfer	-	-
Balance at 31 March 2023	95,923	95,923

Restricted funds - prior year

	Wincobank Wood	Total
	£	£
Balance at 1 April 2021	-	-
Income	-	-
Expenditure	-	-
Transfer	-	-
Balance at 31 March 2022	-	-

**WINCOBANK WOOD RECREATION GROUND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

15. Unrestricted funds

	General Funds £	Designated Funds £	Total £
Balance at 1 April 2022	-	17,746	17,746
Income	17,009	-	17,009
Expenditure	(14,337)	-	(14,337)
Transfer	(2,672)	2,672	-
Balance at 31 March 2023	<u>-</u>	<u>20,418</u>	<u>20,418</u>

Designated funds represent accumulated interest on the endowment funds. This money has been set aside for specific costs as

Unrestricted funds - prior year

	General Funds £	Designated Funds £	Total £
Balance at 1 April 2021	-	17,632	17,632
Income	8,877	-	8,877
Expenditure	(8,763)	-	(8,763)
Transfer	(114)	114	-
Balance at 31 March 2022	<u>0</u>	<u>17,746</u>	<u>17,746</u>

16. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment £	Total funds £
Fixed asset investments	20,418	95,923	100,000	216,341
Current assets	633	-	-	633
Creditors due within one year	(633)	-	-	(633)
	<u>20,418</u>	<u>95,923</u>	<u>100,000</u>	<u>216,341</u>

Analysis of net assets between funds - prior year

	Unrestricted funds £	Restricted funds £	Endowment £	Total funds £
Fixed asset investments	17,746	-	100,000	117,746
Current assets	630	-	-	630
Creditors due within one year	(630)	-	-	(630)
	<u>17,746</u>	<u>-</u>	<u>100,000</u>	<u>117,746</u>

17. Ultimate controlling party

The ultimate controlling party is the sole trustee, Sheffield City Council.

18. Related Parties

The charity has a very close relationship with Sheffield City Council who is the sole trustee and provides the balance of funding not provided elsewhere on an annual basis, to enable the charity to carry out its charitable objectives. The amount of funding provided by Sheffield City Council during the year was £24,260 (21/22: £8,763). At the year-end £633 was owed by Sheffield City Council (21/22: £630).

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Wincobank Wood Recreation Ground

SHEFFIELD CITY COUNCIL
TOWN HALL
PINSTONE STREET
SHEFFIELD
S1 2HH

Charity Number : 1068466

Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in the connection with your examination on the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances or known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

- 9 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

- 13 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

Legal claims

- 14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

- 15 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

- 16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 18 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 19 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as follows:

Recognition of Wincobank Wood Land	£86,000
FLUHC: Levelling Up Fund	£9,923

We acknowledge our legal responsibilities regarding disclosure of information to you as examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware.

Each trustee has taken all steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of Sheffield City Council

Date



Report to Policy Committee

Author/Lead Officer of Report: Ruth Bell, Head of Parks and Countryside Service
Tel: 2500 500

Report of: Director of Parks, Leisure and Libraries

Report to: *Charity Trustee Sub-Committee*

Date of Decision: 22nd February 2024

Subject: *Lease of café at Firth Park, Sheffield*

Has an Equality Impact Assessment (EIA) been undertaken?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
If YES, what EIA reference number has it been given? To be completed				
Has appropriate consultation taken place?	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Has a Climate Impact Assessment (CIA) been undertaken?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
Does the report contain confidential or exempt information?	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
If YES, give details as to whether the exemption applies to the full report / part of the report and/or appendices and complete below:-				
Appendices 1 and 2 are not for publication because they contain exempt information under Paragraph 3 of Schedule 12A of the Local Government Act 1972 (as amended).				

Purpose of Report:

This report

1. seeks the approval of the Charity Trustee Sub Committee acting as Charity Trustee of Firth Park (*Registered Charity Number 1104444*) ("the Charity") to the grant of a Tenancy at Will (TAW) in respect of the Property (as defined at paragraph 1.2 of this report and referred to in the plan attached hereto) to Hilary Dawtry on the terms set out in the Appendices to this report.

Recommendations:

- R1.** On consideration of this report and the commercial terms and advice set out in attached Appendices, confirm that the Trustees are satisfied that the proposed terms promote the objects of the Charity and the Tenancy at Will is in the best interest of the Charity .
- R2.** Approve the Tenancy at Will based on the terms set out in this report.

Background Papers:

n/a

Lead Officer to complete:-		
1	I have consulted the relevant departments in respect of any relevant implications indicated on the Statutory and Council Policy Checklist, and comments have been incorporated / additional forms completed / EIA completed, where required.	Finance: <i>Adrian Hart</i>
		Legal: <i>David Sellars and Leonie Wallace</i>
		Equalities & Consultation: <i>Jo Pearce</i>
		Climate: <i>(N/A)</i>
	<i>Legal, financial/commercial and equalities implications must be included within the report and the name of the officer consulted must be included above.</i>	
2	SLB member who approved submission:	<i>Executive Director Operational Services</i>
3	Committee Chair consulted:	<i>Councillor Ian Auckland</i>
4	I confirm that all necessary approval has been obtained in respect of the implications indicated on the Statutory and Council Policy Checklist and that the report has been approved for submission to the Committee by the SLB member indicated at 2. In addition, any additional forms have been completed and signed off as required at 1.	
	Lead Officer Name: <i>Jo Pearce</i>	Job Title: <i>Service Manager – Business and Partnerships</i>
	Date: <i>January 2024</i>	

1. PROPOSAL

1.1 Firth Park is held on charitable trust by the Charity and administered by the City Council as sole trustee, with this committee acting as sole corporate Charity Trustee and management provided by Parks & Countryside Services. The charitable trust is registered with the Charity Commission as Firth Park (Charity Registration Number 1104444).

1.2 The following Charity objects apply :

A PUBLIC PARK OR PLEASURE GROUNDS (1) THE LAND SPECIFIED IN PART 1 OF THE SCHEDULE TO THIS SCHEME MAY BE HELD BY THE TRUSTEE FOR THE PURPOSE OF PROMOTING THE BENEFIT OF THE INHABITANTS OF SHEFFIELD WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINION BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATIONAL AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

1.3 Firth Park is registered at HM Land Registry and the northern side of the park is shown edged red on the copy title plan attached to this report. The Property lies within a section of the park that was acquired by the Council under a Conveyance dated 14th August 1875.

1.4 The café ("The Property") occupies part of the ground floor of the building known as the First Start Centre which lies within the park. The First Start Centre is shown shaded brown on the attached copy title plan. The café is shown on the attached building plan shaded pink and external seating area edged pink.

The Property is occupied by Hilary Dawtry under an agreement dated 28th Feb 2011. In recent months discussions have taken place with the operator over a new tenancy arrangement. Terms have been provisionally negotiated for a TAW. The proposed terms of this are set out under Appendix 1.

2. HOW DOES THIS DECISION CONTRIBUTE?

2.1 The provision of a café in the park is seen as fulfilling the objects, since it provides facilities for recreational and leisure time in a place where the public can socialise and take refreshments as part of the overall park experience.

The proposed disposal more particularly contributes to the provision and maintenance of the park as follows:

- (a) it will generate rental income and contribute to running costs of the First Start Building which will be retained by the Charity and used for the purposes of the objects of the Charity;
- (b) it will maintain the provision of the café facility within the park for use by the public.

The provision of the café meets the objects of the charity specifically;

- 2.2
- to provide facilities in the interests of social welfare for recreational and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Officers are aware through feedback from local Councillors of the additional value over and above the rental income generated that Henry's Café brings to Firth Park and the surrounding community. The café is seen as 'more than just a place to have a cup of tea. It is a community café in the truest sense and brings much added value acting as an anchor for the various groups working in that area to come together to meet and socialise.

In addition to the catering provision which is provided by Henry's Café, the café and staff lead, facilitate and support a range of community activities including;

- the parks volunteer group
- the business forum
- ERF funding activities
- the Friends of Firth Park
- local litter pick groups
- Social Clubs including, Gardening and Arts and Crafts

Many of these activities take place outside of the cafes operating hours and core business.

The culture and café approach at Henry's allows for elderly residents/visitors to take their time over an affordable hot drink, seeing the venue as a warm place for people to sit and meet others for as long as they need. In addition the staffing model ensures table service can be provided to more vulnerable visitors.

2.3

The provision of a café, community space, facilities and public toilets in the park aligns with the objectives of the Better Parks Initiative and the agreed partnership principles.

Better Parks is the Council's Parks & Countryside approach, which was approved by Cabinet in 2018. It seeks to sustain and improve our parks and green spaces by increasing commercial interest and income. Its vision is to deliver better services for Sheffield's parks and green spaces by growing economically viable ventures. For example, more and better catering opportunities, increased social value initiatives through complementary sponsorship and new franchises. The overall approach at Firth Park meets these criteria allowing investment and regeneration:

- Affordable public access
- Addressing inequalities and promoting activity and participation in our most deprived communities
- The Council maintaining policy and asset control
- Improving quality across all our facilities in all areas of the city

- Seeking and supporting partnerships that are aligned with the Council's priorities and values
- Ensuring potential partners are viable and sustainable

3. HAS THERE BEEN ANY CONSULTATION?

- 3.1 As there will be no material change to the provision of facilities within the park there is no requirement for or benefit to holding a public consultation, officers have however gathered informal feedback from local Councillors.
- 3.2 Officers know from previous consultation how important catering and toilet facilities can be for people wanting to enjoy parks, green spaces and woodlands. In a 2018 survey focused on facility improvements in parks and woodlands, 64% of those asked said that they would use café facilities within their local park.
- 3.3 In 2021/22 the Parks & Countryside service carried out a Customer Satisfaction Survey which was designed around customer use and experience across our sites. The survey gave people the opportunity to feedback on the park, woodland or green space they visited most often. Of those asked, 63% said they thought the café facilities at our sites were good or very good, 16% thought the café facilities were not very good or poor, the remaining 21% didn't express an opinion about café provision.
- 3.4 As part of the Building Better Parks programme, we are aiming for investment on more sites in the future to provide toilet and café facilities where appropriate, and to improve existing facilities where possible.

4. RISK ANALYSIS AND IMPLICATIONS OF THE DECISION

4.1 Equality Implications

- 4.1.1 The objects of the Charity are to provide the park and its facilities to all members of the public without restriction to or distinction between any person's characteristics including, but not limited to the protected characteristics identified and therefore there are no equality implications to be considered in the decision requested by this report on the proposed disposal.
- 4.1.2 Overall, this proposal will have a positive impact that will continue to benefit users of Firth Park and wider community.
- 4.1.3 The provision of a café is important to making green spaces more widely accessible, and consequently should encourage social interaction, visitors to stay longer in the outdoors, bring new users to the park and increase opportunities for the community connections needed to get people more active hence promoting health and wellbeing.
- 4.1.4 There are no negative impacts identified.

4.2 Financial and Commercial Implications

- 4.2.1 The proposed TAW will generate a higher rental income for the Charity than the current arrangement. All rental income generated by the lease of the Property will be retained by the Charity and used for the purpose of the Charity in accordance with its charitable objects.
- 4.2.2 Rent will include a contribution to the running costs of the building.
- 4.2.4 Further financial information is contained in the Surveyor's Report at Appendix 2 herein.

4.3 Legal Implications

- 4.3.1 The Property lies within a section of the park that was acquired by the Council under a Conveyance dated 14th August 1885 and held on trust by the Council for the charitable objects set out above.
- 4.3.2 The proposal is to grant a tenancy at will of the Property which gives the parties flexibility as this can be terminated without notice by either party although in reality it is usual practice to end the tenancy and then allow a period for the tenant to make arrangements to leave the premises in the condition as agreed. This allows both parties an element of flexibility that a lease would not normally do and is an accepted mode of tenure where the future use and occupation by the current tenant is definitely clear.
- 4.3.3 The Charities Act 2011 contains certain restrictions on disposition, but as the proposed grant of a Tenancy at will is not classed as a disposition under the terms of the legislation, there is no requirement to obtain any specific authorisation from the Charity Commission or to comply with the restrictions on any disposition contained in the relevant provisions of the Charities Act 2011.

The Council, as trustee, is under a general obligation to act in the best interests of the charity. The running of the cafe in the First Start Centre is within the objects of the charity. In addition to the stated benefits to the local community of the continued operation of a café, it also supports the running of the First Start Centre as a whole. Consequently, this proposal, which secures the future running of the cafe, has to be considered to be in the best interests of the charity.

4.4 Other Implications

- 4.4.1 None beyond those identified in this report.

5. ALTERNATIVE OPTIONS CONSIDERED

- 5.1 It is considered that there are no realistic alternative options here at this time.

6. REASONS FOR RECOMMENDATIONS

6.1 The proposal to grant a Tenancy at Will of this café facility:

- safeguards the café facility at Firth Park for the short term.
- secures an increased income stream by way of rent and contribution to running costs of the Park.
- enhances the attractiveness of the park as a valuable asset for use by the community
- enables the demised property to be occupied for the purposes of the charitable objects of the Charity
- Complies with the statutory provisions contained within the Act and further with the requirements of the Charity Commission.

APPENDICES

1 Proposed terms

2 Surveyor's Report

3 Plans

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By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

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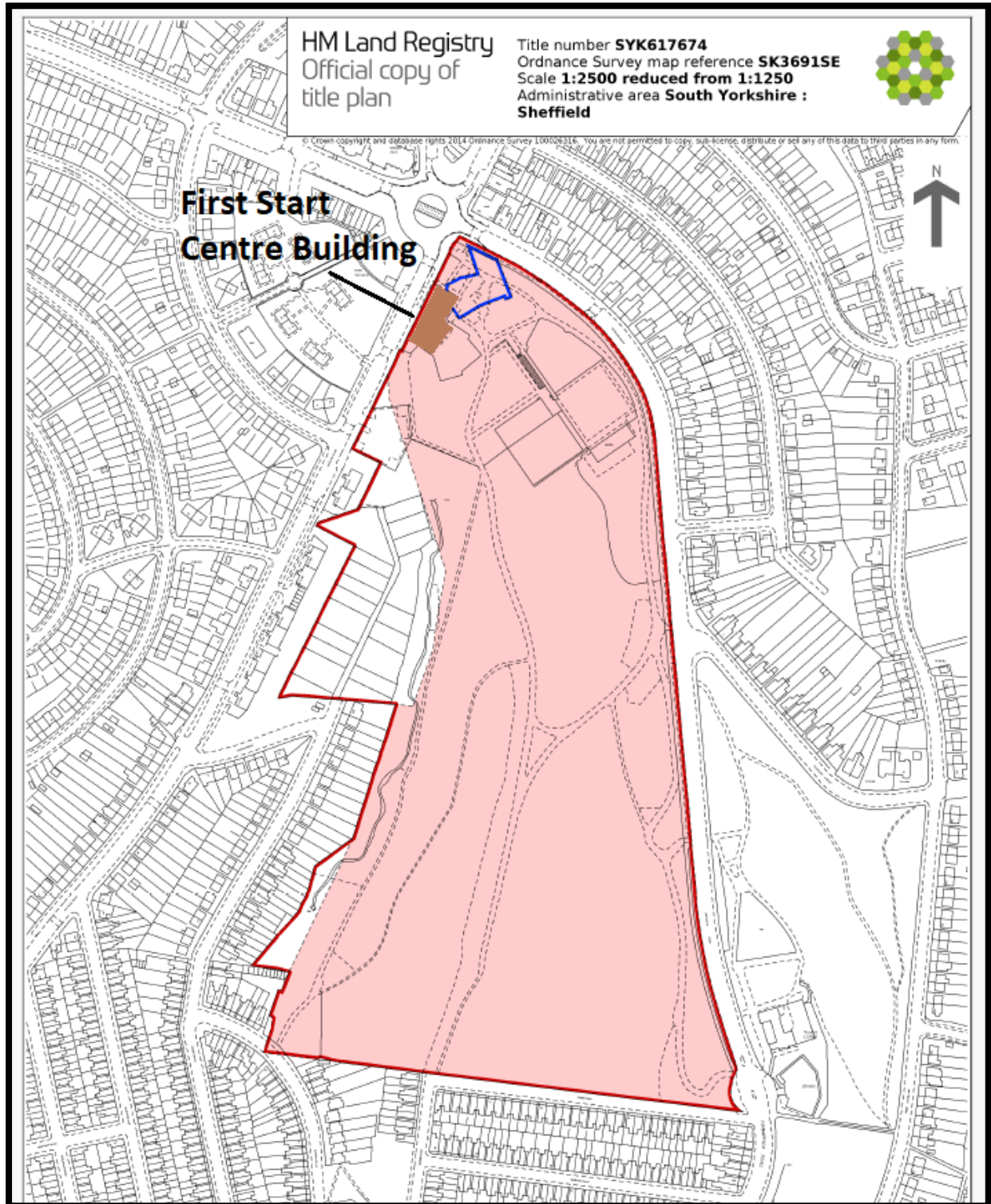
By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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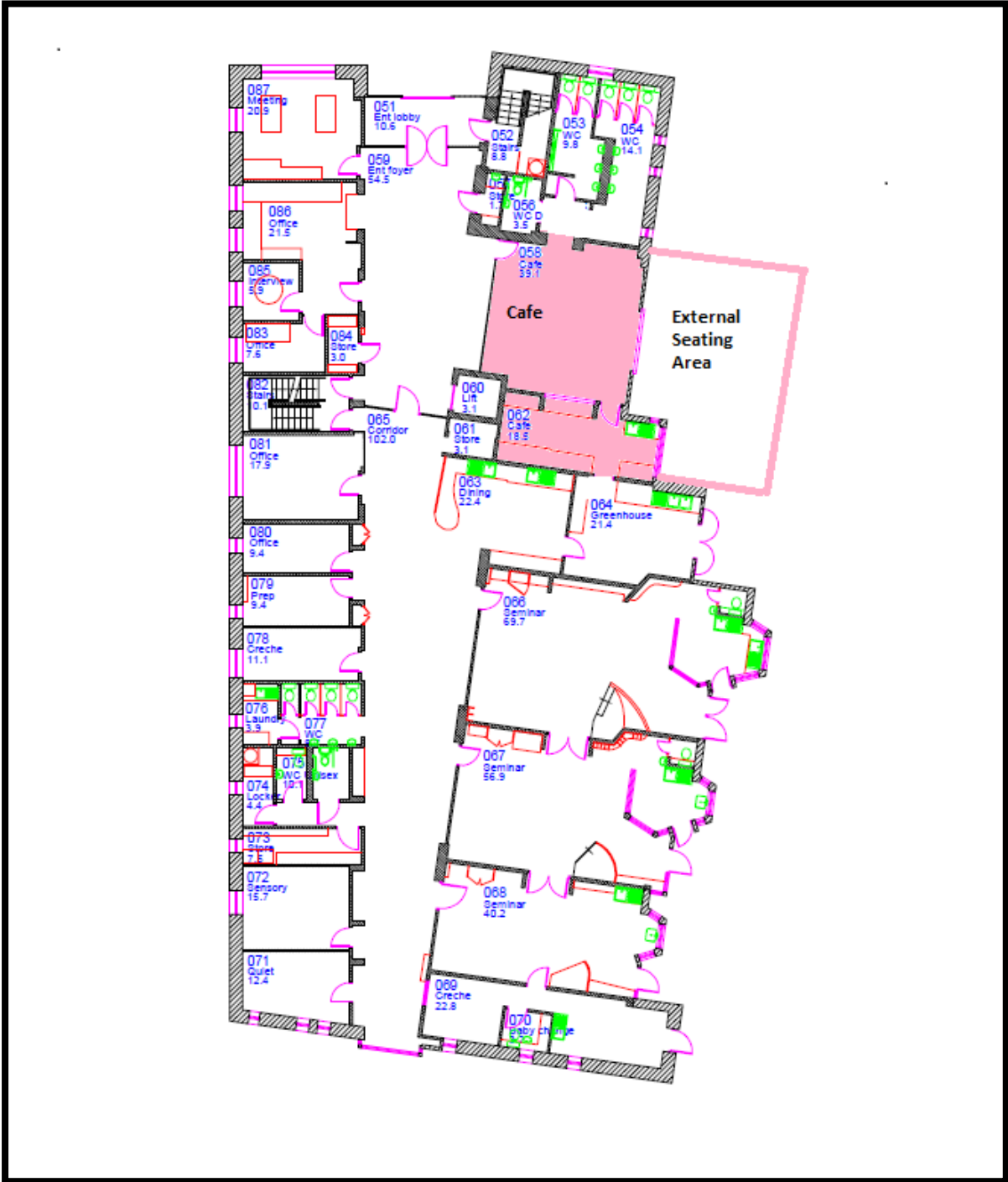
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APPENDIX 3 – PLANS

1 Copy of Firth Park title plan showing First Start Centre coloured brown.



2 First Start Centre Building plan showing the Property (café shaded pink and seating area outlined in pink).





Report to Policy Committee

Author/Lead Officer of Report: Lisa Firth

Tel: 07867 158407

Report of: Director of Parks, Leisure and Libraries

Report to: Charity Trustee Sub-Committee

Date of Decision: 22nd January 2024

Subject: Tramlines Festival

Has an Equality Impact Assessment (EIA) been undertaken?	Yes	X	No		
If YES, what EIA reference number has it been given? 2101 <small>The recommendations in this report will be included in the EIA for Parks and Countryside, Sales, Fees and Charges 2024/25</small>					
Has appropriate consultation taken place?	Yes		No	X	
Has a Climate Impact Assessment (CIA) been undertaken?	Yes		No	X	
Does the report contain confidential or exempt information?	Yes	X	No		
<p>If YES, give details as to whether the exemption applies to the full report / part of the report and/or appendices and complete below:-</p> <p>Appendix 2 to this report is not for publication because it contains exempt information under Paragraph 3 of Schedule 12A of the Local Government Act 1972 (as amended): information relating to the financial or business affairs of any particular person (including the authority holding that information).</p>					
<p>Purpose of Report:</p> <p>The Charity Trustee Sub-Committee is asked to consider the contents of this and previous reports and make a decision as to approve the use of Hillsborough Park for the running of the Tramlines festival, noting the key provisions of a licence (at Appendix 1), and the fee (at Closed Appendix 2), as being on balance, in the best interests of the Hillsborough Park charitable trust.</p>					
<p>Recommendations:</p> <p>The Charity Trustee Sub-Committee is asked to:</p> <ol style="list-style-type: none"> 1. Agree to the use of Hillsborough Park for the Tramlines Festival 2. Note the key Licence Agreement terms set out at Appendix 1, that the Director of Parks, Leisure, and Libraries will conclude with the operator, in consultation with the General Counsel. 3. Approve the fee schedule at Closed Appendix 2, together with the various benefits of running Tramlines, as representing a positive and beneficial use of the Hillsborough Park for benefit to the charitable trust. 					

Background Papers: Briefing to Communities, Parks and Leisure Policy Committee – Tramlines Festival, 25th September 2023; pages 79-92.
[\(Public Pack\)Agenda Document for Communities, Parks and Leisure Policy Committee, 25/09/2023 14:00 \(sheffield.gov.uk\)](#)

Lead Officer to complete:-		
1	I have consulted the relevant departments in respect of any relevant implications indicated on the Statutory and Council Policy Checklist, and comments have been incorporated / additional forms completed / EIA completed, where required.	Finance: Adrian Hart
		Legal: Robert Parkin/Rita Collins
		Equalities & Consultation: Ed Sexton
		Climate: Kathryn Warrington
<i>Legal, financial/commercial and equalities implications must be included within the report and the name of the officer consulted must be included above.</i>		
2	SLB member who approved submission:	Ajman Ali
3	Committee Chair consulted:	Cllr Ian Auckland
4	I confirm that all necessary approval has been obtained in respect of the implications indicated on the Statutory and Council Policy Checklist and that the report has been approved for submission to the Committee by the SLB member indicated at 2. In addition, any additional forms have been completed and signed off as required at 1.	
	Lead Officer Name: Lisa Firth	Job Title: Director of Parks, Leisure and Libraries
	Date: 22 nd January 2024	

1. BACKGROUND

1.1 Hillsborough Park is a charity, and the sole Trustee is Sheffield City Council.

1.2 The Charity Trustee Sub-Committee is a standing sub-committee of the Strategy and Resources Policy Committee. It is established to take all decisions of the Council as charitable trustee, including but not limited to:

- Disposals of and other dealings with charitable land
- Matters about which the Charity Commission must be contacted.
- Matters of which charitable trustees should be aware in accordance with Charity Commission Guidance
- Use of charitable assets by the Council for purposes that do not directly meet the charitable aims.
- Any other matter that has a significant impact on the use of a charitable

asset for the charitable purposes for reasons of duration, area of the asset impacted, or other restriction.

- Matters relating to land that is not itself charitable and other incidental matters which depend on or are directly related to a decision that must be made by the Charitable Trustee Sub-Committee.

1.3 Maintenance of Hillsborough Park is the responsibility of the Councils' Parks and Countryside service. Management and administrative decisions which are not decisions of the Council as Trustee, may be made, in accordance with the Council constitution delegations, by the Executive Director of Neighbourhoods the Director of Parks, Leisure and Libraries, or the Head of Parks and Countryside.

1.4.1 The charitable objects of Hillsborough Park charity are:

- the provision and maintenance of a public park and recreation ground in Sheffield for the use of members of the public resorting thereto with the object of improving their conditions of life.
- for use by the people of Sheffield for the purpose of being used as public walks and pleasure grounds.

1.5 Since 2018, Tramlines Events Limited (**TEL** or **Tramlines**) have held a premises licence to hold the event known as Tramlines Festival (the **Event**) in Hillsborough Park (the **land**). The premises licence grants permission to carry out licensable activity on the land, conferred under the Licensing Act of 2003. The premises licence is ongoing until it is revoked by the Council following a formal legal process. There is a standard licence application fee of £70 for large scale events and a multiplier fee is added dependent on the scale of the event. The multiplier for the Event is £8,000 and so TEL pay a total of £8,070 for its premises licence each year. This fee must be retained by the Council's licensing service.

1.6 A premises licence does not give an automatic right to occupy and use the land. The right to occupy and use the land is granted further to a different type of licence (licence to occupy). Under this licence to occupy SCC (as licensor) will grant TEL (the licensee) with the right to occupy Hillsborough Park for a period and for a specific purpose (i.e. for staging the Event). In return TEL will pay SCC a licence fee. For ease, this report refers to the licence to occupy as the 'the licence agreement'.

1.7 This licence agreement covers standard terms and conditions such as, licensee obligations (including ground protection, health and safety and security, reinstatement of the site), liability, termination, force majeure and fees. The licence agreement also sets out various rights for the Council in the event that TEL breach a term of the licence.

1.8 The current licence agreement has been in place since 2018 and following a review that started in 2022, coupled with the issues experienced following adverse weather in 2023, a comprehensive review of this licence agreement has taken place.

- 1.9 This included ensuring there is clear agreement on how the park will be protected, and should the unfortunate situation arise, how decisions around cancelling the event will be taken and by whom. Further details on these commitments are set out in Appendix 1.
- 1.10 The revised licence agreement is being negotiated and finalised by SCC and TEL and includes a fee schedule (as set out in Closed Appendix 2) for the next 5 events in Hillsborough Park (from 2024).
- 1.11 The last published fee paid by TEL for hire of Hillsborough Park was £33,500 in 2021. The fee is negotiated on a commercial basis and in consideration of other similar events. In recent months, we have benchmarked our music events charging structure at a local and national (LGA survey) and in confidential discussions with other event promoters. From our own SCC experience of hosting major events, and their associated staging costs, we now have a stronger and more robust understanding of what the competitive market will stand to ensure the income to SCC for hosting these events is giving us best market value. We are confident we have set our fees for Tramlines (and other events) at the right level to gain best value for the park charity and for Sheffield. The proposed fee structure is set out in the Closed Appendix 2.
- 1.12 The cost of running the park is funded by The Hillsborough Park Charity. Annual revenue expenditure is generally greater than income and any variance is borne by the Council by way of a grant to the charity. This will continue to be the case, despite the increase in the fee received from TEL.
- 1.13 TEL have requested that SCC allocates a portion of the increased fee as a restricted donation to the Hillsborough Park Charity. This donation will be used to improve, replace, or install equipment or facilities to improve the park for the benefit of park users that would not have otherwise been possible through general management and maintenance revenue grants.
- 1.14 Tramlines will offer their customers an option to contribute an additional £1, £3 or £5 (or any amount up to £100) over and above the cost of the customer's festival ticket, to be donated to the Hillsborough Park Charity and used solely for improvements to Hillsborough Park (not regular maintenance). This donation is in addition to the agreed licence fee.
- 1.15 Tramlines will donate £500 per annum to the Friends of Hillsborough Park (or other volunteer group working in Hillsborough Park) to help volunteers to continue their valuable work in the park.
- 1.16 The Council cannot disclose (in the public report) the current fee paid by Tramlines to the Hillsborough Park Charity because this is deemed commercially sensitive information, as confirmed by the Information Commissioners Office on 31st January 2023. Tramlines regard their fee as commercially sensitive because the summer festival market is very competitive, and the pricing of their tickets incorporates their costs and expertise. The fee is set out in Closed Appendix 2.

2. HOW DOES THIS DECISION CONTRIBUTE?

- 2.1 Events are important for building Sheffield's brand and reputation. They enhance the city's image, show the world what Sheffield does well and bring in audiences that might not otherwise experience Sheffield. Events are animators of destination attractiveness but more fundamentally they are key marketing propositions in the promotion of places e.g., for our city break campaigns. They provide much needed positive media profile, as seen with the recent press coverage and community enthusiasm for the MOBO awards to be held in Sheffield in 2024.
- 2.2 Tramlines Festival is one of the UK's longest running, city-based music festivals and a highlight in Sheffield's year-round calendar of events and festivals and has been held successfully in Hillsborough Park 5 times since 2018 (except for 2020 during the coronavirus pandemic). In 2021, it was part of the Government's Events Research Programme, allowing a full capacity audience to attend the event in Hillsborough Park and contribute to research which helped other events to go ahead safely across the UK.
- 2.3 The reason for holding Tramlines in Hillsborough Park was fully explained in the report to the Communities, Parks and Leisure Policy committee in September 2023. Hillsborough Park is the only city park with the capacity to host an event of this size and nature. This is for two reasons; a) the main field can host an audience of around 35,000 and b) transport links; the park's proximity to both the Supertram network and several bus routes and spectators can walk into the city centre (3 miles) at the end of each show day.
- In addition, Hillsborough Park's proximity to wrap around facilities such as Hillsborough Arena (which is now used to support a festival stage) and Sheffield Wednesday Football Club; which plays a key part in the viability of Tramlines and access to emergency facilities.
- 2.4 The Tramlines Local Resident Ticket Scheme was open to 3900 households in 2022, up from 1500 in 2021. In 2023, 1614 free or discounted tickets were distributed, an increase of 16% from 2022, at a cost of £171,440 to the festival. Since it's move to Hillsborough Tramlines has donated over £560,000 worth of tickets to the Hillsborough residents.
- 2.5 Of the customers who attended the 2023 event, over the 3 days, 16.5% had an address registered in the S6 area; this is in addition to those who received tickets through the resident's scheme, meaning over 8,000 people attended from the Hillsborough area.
- 2.6 Since 2018 Tramlines has made a conscious effort to ensure the festival adds benefit to the wider Sheffield community, including:
- Fundraised over £210,000 for local Sheffield charities.
 - Donated over 500 free tickets to key workers, charities and carers.
 - Hosted 68 work placements for local university students.

- Offered 226 paid local emerging artists slots.
- 2.7 The introduction of the Tramlines Trust in 2022 has allowed smaller, grass roots organisations to receive funding from the festival. Since 2022, the trust has awarded grants of over £61,800 to a total of 69 Sheffield and South Yorkshire organisations.

How does the event contribute to the Hillsborough Park trust?

- 2.8 It is acknowledged that the running of the Tramlines event will involve closure of parts of the park for a short period of time. However, there are a range of significant benefits to the Hillsborough Park trust of permitting the event. These include the licence fee, the donations, and optional uplifted donations, which will fund work to carry out improvements to the park, and its facilities. More generally, the publicity of the Tramlines event and opportunity of those attending to visit the park will introduce many new people to the park, and promote its enjoyment for recreation, walks, and enjoyment beyond the event itself.
- 2.9 Years of austerity have resulted in cuts to SCC's general revenue funding, and this has in turn resulted in budget reductions for services such as Parks and Countryside. Certainty of income for the charity is now more important than ever and fees from events held in parks, such as Tramlines, provide additional security for the park charity. This will enable the council to continue to provide a high-quality City park and maintain Green Flag accreditation.

3. HAS THERE BEEN ANY CONSULTATION?

- 3.1 There has not been any consultation specifically regarding this report and the Tramlines income.
- 3.2 Each year, Tramlines undertake consultation including the views of local Hillsborough residents (using face to face drop-in sessions and Tramlines resident survey), the Friends of (volunteers) Hillsborough Park, people from across Sheffield, festival goers and strategic partners.

4. RISK ANALYSIS AND IMPLICATIONS OF THE REPORT

4.1 Equality Implications

- 4.1.1 There are no equality implications from this briefing report. The price per ticket is not impacted by the amount of fee that Tramlines pay for their licence. They have a 4-year budget cycle that takes account of this. By way of example, the fee for 2024 is not yet agreed, but the ticket price is set and tickets on sale.

4.2 Financial and Commercial Implications

- 4.2.1 The cost of running the park is funded by The Hillsborough Park Charity. Annual revenue expenditure is generally greater than income and any deficit is borne by the Council by way of a grant to the charity. In the 2021/22 published

accounts for the Hillsborough Park Charity, the revenue grant to the Hillsborough Park Charity £174,933.

4.2.2 The increased fee will generate additional income for the Hillsborough Park Charity Fund. Providing there is little change in the level of expenditure then the grant contribution from Sheffield City Council for the maintenance will be reduced, by the level of additional income achieved (subject to Trustees agreeing to a restricted sum for improvements noted in paragraphs 1.13 and 1.14).

4.3 Legal Implications

4.3.1 The land that is to be used for the Tramlines Festival is held on charitable trusts by the Council. As such the Trustees have a general obligation to achieve the best value that can be reasonably obtained under the licence agreement. The transaction proposed is by way of a licence and as such does not constitute a property transaction nor does it engage the requirements relevant to disposals of land under sections 117 to 121 of the Charities Act 2011. It is noted that the Tramlines Festival event fits within the objects of the charitable trust that affects the land to be used and occupied.

4.3.2 In January 2023, following a Freedom of Information request, the Information Commissioner's Office agreed that disclosure of Tramline's fee information was commercially sensitive. This was decided in order to protect the Council's and Tramlines' commercial interests.

4.3.3 The proposed licence agreement contains adequate provisions to mitigate against any potential loss or reputational risk to the Council, including but not limited to: licensee obligations to protect the site and to use it only in accordance with the conditions of use imposed by the Council, to indemnify the Council against certain risks, to hold adequate insurance and to act on the advice of the Safety Advisory Groups and Emergency Services where applicable and reasonable to do so.

4.3.4 It is worth noting that the licence agreement is for a rolling period with the ability for the Council or TEL to be able to terminate on notice.

4.4 Climate

4.4.1 Tramlines sustainability achievements in 2023 include:

- Fuelled their generators with Renewable Diesel (HVO), a fossil-free alternative to Mineral Diesel which drives Greenhouse Gas emissions down by 90%.
- Used low consumption/hybrid generators where back of house power is required.
- Diverted all waste away from landfill towards recycling or energy production.
- Actively seek out local suppliers and staff to reduce the impact of personnel and infrastructure transport.
- Offered a range of lower-impact Vegan and Vegetarian food options both

front and back of house.

- Strongly discourage driving to the festival in pre-event communications. (responses from the post-show survey show that 55% of customers walked or used public transport when travelling to the festival).

5. ALTERNATIVE OPTIONS CONSIDERED

- 5.1 A 10-year agreement was considered. However, it was felt this was too long a period to set out fees for the exclusive use of Hillsborough Park and was deemed not to be in the best interests of the charity.
- 5.2 A fee structure that included inflationary increases was considered. However, as ticket prices do not increase by inflation each year, this would cause Tramlines issues in terms of their financial planning, a set fee structure was therefore agreed.
- 5.3 There was an option to do nothing and not enter into a revised agreement with TEL. However, this would not provide the Council or Hillsborough Park Charity with the protections derived from the revised licence agreement, nor the financial certainties of the fee structure.

6. REASONS FOR RECOMMENDATIONS

- 6.1 The licence agreement provides protection for Hillsborough Park Charity and that the best interests of the park are considered.
- 6.2 The fee schedule provides best value and income certainty for the Hillsborough Park charity.
- 6.3 Sheffield will continue to benefit from the social, cultural and economic benefits derived from hosting Tramlines.

Appendix 1

Tramlines Licence Agreement

Whilst the revised licence agreement is still being finalised and agreed between SCC and Tramlines, there are several key questions that are of interest to Hillsborough residents, the Friends of Hillsborough Park (Walled Garden), Hillsborough Park users and anyone who has an interest in Tramlines and Hillsborough Park.

In September 2023, a report to Community Parks and Leisure Policy Committee set out the council's commitment to learn lessons from the 2023 Tramlines festival and the significant impact that the event and severe weather had on the park and its users.

Thankfully, the grass has now grown back, improvements have been made to the pathways that were particularly impacted and plans are underway to further improve drainage in the park. All work to restore the park has been funded by Tramlines, as have the improvements to pathways. The drainage work will be funded by Tramlines and SCC.

The revised licence agreement is proposed to cover:

Licensee obligations: including but not limited to producing an event plan to cover health and safety, security, site protection (including an obligation to repair).

Termination: The Council and TEL have a right to terminate the licence agreement at any time on notice. If either party terminates between an Event and the end of the calendar year (31/12) then TEL are entitled to hold 2 further Tramlines Festivals. The licence agreement can also be terminated immediately where there has been a 'material' breach. As to what constitutes 'material' is currently being negotiated between the parties.

If either party terminates between the start of the calendar year (01/01) and the next Tramlines Festival in the same calendar year, then TEL are entitled to hold the in-year Festival and a further 2 Festivals.

Cancellation or Postponement of an Event: TEL have the sole discretion to cancel an Event for specific reasons (i.e. the Event is no longer commercially or operationally viable or on the advice of the Safety Advisory Group). In doing so, TEL will be liable to pay a sliding scale of fees depending on the amount of notice provided on cancellation/postponement. (Note this cancellation or postponement does not relate to cancelling an event that is already in progress).

Liability: TEL are liable for any direct losses suffered by the Council arising as a result of any negligence or wilful default by TEL or any breach of the licence by TEL. This liability is capped at TEL's insurance cover or the licence fee for the year in which the liability arises (whichever is greater). SCC's liability under the licence agreement is

also capped at an amount to be agreed between the parties (currently being negotiated).

Q: What process is in place to ensure that Hillsborough Park is adequately protected from the impacts of Tramlines.

As part of their event planning guidance, Tramlines will submit an Event Plan which will include a ground protection plan. This document will contain an overview of their plan in the 2 months prior to the event, including the provision for high footfall areas and what resource will be in place. This must be approved by the council.

1. Meeting 2 months prior to review submission of the ground protection plan outlining current provision on hold / standby for the event (including utilising long term weather forecasts).
2. Meeting 1 Month prior to discuss actions from previous meeting and next steps.
3. Meeting 2 weeks prior to event to discuss if the full ground protection plan is needed.
4. Meeting 1 week prior to event to discuss if the full ground protection plan is needed.
5. Meeting Thursday of the event to assess ground condition and any further work required to open.
6. Meeting Friday 8am to review ground condition and any further work required to open.
7. Meeting Saturday 8am to review ground condition and any further work required to open.
8. Meeting Sunday 8am to review ground condition and any further work required to open.

All meetings will be noted with decisions justified and subsequently shared with all parties.

It should be noted that the event planning guide considers not only severe wet weather, but other extreme weather such as heatwaves. The guide also includes references to procedures in the event of force majeure and considers the current UK terrorism threat level.

Q: If we experience severe weather, who makes the decision to cancel the event and when?

The decision whether or not to cancel the event due to severe weather, in the week prior to, or during the festival weekend, is the responsibility of Tramlines. However, this decision (as set out in points 5,6,7 and 8 of the above process) will be taken in full consultation with, and following the advice of, SCC designated officers, Sheffield's Safety Advisory Group representatives and Tramlines Health and Safety representatives. Such a decision will consider the health and safety of all festival personnel, the weather outlook according to the UK Met Office Forecast and Met Office Weather warnings.

Appendix 2 (CLOSED NOT FOR PUBLICATION)

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By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

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Report to Policy Committee

Author/Lead Officer of Report: Tom Smith,
Director of Operational Services

Tel: 07471 332755

Report of: *Ajman Ali, Executive Director of Neighbourhoods*

Report to: *Charity Trustee Sub-Committee*

Date of Decision: *22nd January 2024*

Subject: *Rose Garden Café, Graves Park*

Type of Equality Impact Assessment (EIA) undertaken	Initial <input checked="" type="checkbox"/>	Full <input type="checkbox"/>
Insert EIA reference number and attach EIA		
Has appropriate consultation/engagement taken place?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Has a Climate Impact Assessment (CIA) been undertaken?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Does the report contain confidential or exempt information?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

Purpose of Report:

To provide an update on the progress made by officers and key stakeholders on the following recommendations approved by the Charity Trustee Sub-Committee on October 18th 2023:

1. The proposal for Sheffield City Council, in partnership with stakeholders, to develop a strategy for the restoration of the Rose Garden Café building (options 2A and 2B), pausing work on a replacement building approach (design options 3 and 4) and a limited works approach (design options 1 and 5).
2. That the Rose Garden Café Partnership, once established, creates an action plan to develop the strategy for restoration, which will include defining the following:
 - A framework for a proportionate public consultation on the Rose Garden Café.
 - Establish funding sources to meet the structural remediation and building refurbishment works.
 - Agree a strategy for public communication.

and then proceeding to carry out the agreed consultation and implement the agreed public communication strategy in order to inform the strategy for restoration that will be brought back to the Committee in due course.

Recommendations:

The Charity Trustee Sub-Committee is asked to:

1. Note the progress made towards the actions agreed in the October 2023 report.
2. Agree to receive a further report in March 2024 on progress towards the recommendations agreed in the October 2023 report.
3. Note that further updates and decisions will be taken to the appropriate Committee as required.

Lead Officer to complete:-		
	I have consulted the relevant departments in respect of any relevant implications indicated on the Statutory and Council Policy Checklist, and comments have been incorporated / additional forms completed / EIA completed.	Finance: <i>Jonny McQuillin</i>
		Legal: <i>David Sellars</i>
		Equalities & Consultation: <i>Louise Nunn</i>
		Climate: Consultation at a future date
	<i>Legal, financial/commercial and equalities implications must be included within the report and the name of the officer consulted must be included above.</i>	
2	SLB member who approved submission:	<i>Ajman Ali</i>
3	Committee Chair consulted:	<i>Ian Auckland</i>
4	I confirm that all necessary approval has been obtained in respect of the implications indicated on the Statutory and Council Policy Checklist and that the report has been approved for submission to the Committee by the SLB member indicated at 2. In addition, any additional forms have been completed and signed off as required at 1.	
	Lead Officer Name: <i>Tom Smith</i>	Job Title: <i>Director of Operational Services</i>
Date: <i>11th January 2024</i>		

1. PROPOSAL

Background

1.1 Project timeline summary

In Spring 2022, Sheffield City Council developed a brief for the enhancement of the café provision in Graves Park under the 'Better Parks' programme. The initial Commissioning Brief and Fee Proposal set the following project objectives:

Objective 1 - 'improve facilities for the city'.

Objective 2 - 'maximise revenue for each facility'.

An initial site visit by the design team in May 2022 identified structural and safety concerns and the café was temporarily closed on the 27 July 2022. Propping of the building through significant internal and external scaffolding was installed to mitigate any risk of structural failure and the café reopened w/c 19 December 2022 with reduced seating capacity.

Following Charity Sub-Committee approval in October 2022, a feasibility study was commissioned with the following aims:

- To understand the condition of the existing building and level of repair and refurbishment works required.
- To understand the various options for the café building (restoration, refurbishment, replacement) providing initial costs and scope of works for each option.
- To provide options that respond to the Better Parks Brief and meet the level of service noted in the Better Parks vision statement.

The feasibility report presented design options 1 – 5 with associated feasibility cost estimates based on the commissioned surveys, summarised in the table below.

Approach	Design Option	Proposed Works	Cost Estimate
Existing building restored	2A	Structural stabilisation of the existing building and full refurbishment	£1,790,000
	2B	Structural stabilisation of the existing building with light touch refurbishment to café interiors only	£911,000
Existing building replaced	3	Demolition of the existing building and provision of Modern Methods of Construction facility	£1,480,000
	4	Demolition of the existing building and provision of a traditional build facility	£1,560,000
Limited works	1	Site safely secured and café building closed	£95,000
	5	Demolition of the existing building and site clearance only	£137,000

The options were further appraised to understand viability and how each of the options met the charity objectives. Many factors were considered including community value, funding sources and delivery options. The appraisal highlighted that some of the design options were either unviable (primarily due to funding limitations or delivery challenges) or did not meet the project or charity objectives. Therefore, the October 2023 committee report recommended that the options with a limited works or replacement building approach be paused and a restoration approach pursued. See section 1.3 for the full recommendations approved by Committee. Please also refer to the Charity Trustee Sub-Committee reports dated [25 October 2022](#) and [18 October 2023](#) for further project context.

1.2 Charitable Status

Graves Park Scheme – Charity Commission Reference (510841) (“the Scheme”).

As per the previous report, pursuant to the powers in the Charities Act 1993, the Charity Commission set up a Scheme from the 12th March 2009 to govern the charity known as Graves Park (510841) and replaced the former trusts of the charity.

The main object of the charity as set out in the Scheme is as follows:-

[1] “The provision and maintenance of a park and recreation ground for use by the public with the object of improving their conditions of life.”

The Council, as the charity’s Trustee, must act in accordance with the scheme.

1.3 Approved recommendations

The following recommendations were approved by the Charity Trustee Sub-Committee on October 18th 2023;

1. The proposal for Sheffield City Council, in partnership with stakeholders, to develop a strategy for the restoration of the Rose Garden Café building (options 2A and 2B), pausing work on a replacement building approach (design options 3 and 4) and a limited works approach (design options 1 and 5).
2. That the Rose Garden Café Partnership, once established, creates an action plan to develop the strategy for restoration, which will include defining the following:
 - A framework for a proportionate public consultation on the Rose Garden Café.

- Establish funding sources to meet the structural remediation and building refurbishment works.
- Agree a strategy for public communication.

Progress to date

The following sections 1.4 – 1.8 are an update from council officer's working with representatives of the emerging Rose Garden Café Partnership (Friends of Graves Park, Save the Rose Garden Café Campaign and Sheffield City Council) of the progress made towards the approved recommendations from October 18th to December 20th.

1.4 Establishing the Rose Garden Café Partnership

1.4.1 Reconciliation

Following Charity Trustee Sub-Committee approval on October 18th 2023, Officers agreed the approach to invite an independent facilitator to design and lead the first workshop with key stakeholders, given the importance of the Partnership setting off on the right foot and the existing differing standpoints between parties.

On November 10th 2023 an initial workshop with Friends of Graves Park (FoGP), Save the Rose Garden Café Campaign (STRGCC), current café operator, Brewkitchen and Sheffield City Council officers was ran by independent facilitator, Pete Spriggs from [Clearer Thinking](#).

The workshop focus was developing the Rose Garden Café Partnership with the following outcomes:

- Share aspirations for the Rose Garden Café restoration and refurbishment.
- Reflect on what makes an effective partnership.
- Identify skills and experience required specifically within the Rose Garden Café partnership.
- Discuss and agree the requirements of the Chair's role, including how they might be recruited.
- Draw out the key priorities for the partnership over the coming months, and how best this work can be actioned.

A workshop report was issued capturing the discussions and agreements of the workshop and can be found in the appendix.

1.4.2 Co-creation and establishing ways of working

Following the initial workshop, a further two meetings focussing on establishing the partnership were held on November 24th and December 15th. Existing partners co-created and agreed a Memorandum of Understanding (MOU), establishing an understanding and commitment between parties ahead of the independent chair and partnership being established. The

existing partners also agreed on ways of working including how to share ideas and information and a regular time and venue to meet.

1.4.3 Appointing additional partners and a chair

The existing partners agreed to advertise for the role of chair and additional partners for the Rose Garden Café Partnership. The application packs for the roles were co-created using the requirements discussed in the first workshop. A process and timeline for advertising the roles was discussed and agreed, with applications opening on November 28th. Existing partners shared the link to the application information via various channels and articles were published in both the Star and SheffNews.

On December 12th applications closed and the existing partners met to agree a process for reviewing applications, including criteria for shortlisting and then proceeded to review any applications as per agreed process. Following feedback from possible chair applicants that the busy run-up to Christmas had meant applying was a challenge, the existing partners agreed to extend the application deadline for the role of chair to January 19th. As there were no expressions of interest or applications for the role of partner it was agreed that the partner application deadline would not be extended.

It was also agreed by existing partners that whilst the ongoing process of getting a chair in place continues, an SCC Officer will continue as acting chair to avoid delaying progress.

1.4.4 Next Steps

Shortlisted applicants have been invited to meet existing partners on January 12th and any additional shortlisted applicants (following the extended application deadline) will be similarly invited to meet, in early February. Once a chair is agreed, the Terms of Reference for the Rose Garden Café Partnership will be finalised and will supersede the Memorandum of Understanding.

1.5 **A framework for a proportionate public consultation on the Rose Garden Café**

1.5.1 The existing partners focus since October has been on establishing the partnership and therefore consultation has only been briefly discussed but not progressed. As the application for chair deadline has been extended, officers are proposing to progress this item in parallel.

1.5.2 Next steps

Partnership meetings have been scheduled fortnightly moving forwards and Officers have drafted a forward plan identifying priority items for review at the next Partnership meeting on January 12th, which we are looking to agree and finalise. The intention is for this to be a live document which will be reviewed at every meeting. An update on consultation will be provided at the Charity Sub-Committee meeting in March.

1.6 **Establish funding sources to meet the structural remediation and building refurbishment works**

Similarly, to consultation, the emerging partnership has not held any dedicated meetings on funding sources as focus has been on establishing the partnership. Funding sources have been briefly discussed in meetings, in particular the Community Ownership Fund and the draft forward plan highlights progressing this item as a priority action. Where there is an update on a potential funding source this is provided below.

1.6.1 Community Ownership Fund

The Friends of Graves Park attended a Community Ownership Fund webinar and shared feedback with existing partners via email and at a meeting. The partnership has started to talk through the timelines and requirements for this fund. Friends of Graves Park have noted that they have produced a business plan and strategy for the restoration and refurbishment of the café – which is to be shared and discussed with the Partnership.

1.6.2 Essential Compliance and Maintenance Fund

The partnership has discussed the possible use of this fund for any necessary feasibility, structural design and costing work needed to enable robust external funding bids to be submitted – which is the critical next step in the ultimate goal of the Rose Garden Café re-provision. It is recognised that applications for external grants such as the Community Ownership Fund have requirements which may require further work to be undertaken. The Essential Compliance and Maintenance Fund can only be used for works linked to structural defects and needs to meet the criteria approved at the Strategy and Resources Committee described in section 4.2.2.

1.6.3 Learning lessons from SCC precedent projects

SCC officers have been looking to the Sheffield Street Tree Partnership and General Cemetery Oversight and Advisory Group for lessons learned and ways of working. This has included sharing knowledge on applying for external grants, options for procurement and partnerships.

1.6.4 Next steps

Establishing and progressing funding sources to understand timelines, requirements, and risks for each funding source is a priority on the draft forward plan for discussion and development with the partnership. An update will be provided at the Charity Trustee Sub-Committee meeting in March.

1.7 **Agree a strategy for public communication**

Shared comms

Each meeting the partnership agrees a shared communication that partners can choose to share via their existing channels. The dedicated Rose Garden Café SCC page is updated with key updates and press releases are published for key milestones. Since October 2023 the following press release has been issued - [‘Steps taken to establish the Rose Garden Café Partnership’](#).

1.8 **Key actions undertaken in parallel to establishing the partnership**

At the initial workshop, a session to discuss the key priorities for the partnership over the coming months was held. One of the priority items highlighted by Friends of Graves Park was to agree the reason for the lean in the front wall. Therefore, ahead of the independent chair being appointed, Officers agreed to organise a meeting to review the front wall with FoGP, their surveyor and architect. A file note was created by SCC ahead of the meeting and shared for comment. The file note summarised the findings and recommendations of the commissioned professional advice thus far on the structural condition of the front wall with the intention of aiding discussion in the meeting.

The meeting was held on November 30th and a shared understanding of existing information, and the various proposed design solutions was reached. The file note was updated to capture design solutions presented by FoGP Architect and the commentary from the meeting and circulated for comment. Please see the appendix for the front wall file note. It was agreed that the next step to progress this item will be the appointment of a structural engineer on the Conservation Accredited Register of Engineers (CARE) to review and develop the design options.

2. **HOW DOES THIS DECISION CONTRIBUTE?**

- 2.1 The proposal to pursue a restoration approach in Partnership with stakeholders is still felt to be in the best interests of the Graves Park Charitable Trust for the reasons outlined in the October 2022 Charity Trustee Sub-Committee Report. The learnings from this project will contribute towards the accommodation review of community buildings.

3. **HAS THERE BEEN ANY CONSULTATION?**

- 3.1 There has not been any public consultation specifically regarding this report.

3.2 Ongoing Consultation

The Save the Rose Garden Café Campaign and Friends of Graves Park continue to inform and consult their members via their existing channels.

3.3 Proposed Consultation

As per the October 2023 report, a proportionate public consultation is to be designed and undertaken by the Partnership to provide different ways for the public to engage and participate in the future of the café, whether this be workshops, events or questionnaires. The proposed consultation is to build on the themes established in the STRGCC petition and help the Partnership understand community objectives for the Rose Garden Café beyond structural and repair works, whether that be establishing user experiences or highlighting which aspects of the refurbishment are most important to park and café users. Consultation will be in accordance with the Equality Act 2010, the Sheffield City Council Involvement Guide and Sheffield City Council Consultation Principles, including that consultation should be proportionate, inclusive and accessible. Consultation will be city wide as Graves Park is a designated destination site.

4. RISK ANALYSIS AND IMPLICATIONS OF THE DECISION

4.1 Equality Implications

4.1.1 There are no new equality impacts arising from this report that were not noted as part of the Initial Equality Impact Assessment conducted for the October 2023 report. The EIA remains a live document and will be reviewed and updated as required to ensure a full and current picture of the equalities implications of this work.

4.1.2 The October report noted that both the Equality Act 2010 and Public Sectors Duties should be considered in both the public consultation and the establishing of the partnership. The work undertaken thus far to establish the partnership, including the advertising and shortlisting of applicants for chair has taken account of our public duties and the Equality Act 2010, in line with existing SCC procedures.

4.2 Financial and Commercial Implications

4.2.1 There are no new financial or commercial implications in this report.

4.2.2 Essential Compliance and Maintenance Fund

As per the October 2023 committee report, the structural defects of the Rose Garden Café have been assessed and meet the prioritisation criteria set out and approved at the Finance Committee in March 2023 for accessing the fund. For the Rose Garden Café, the fund can be used for financing structural stabilisation works but cannot be used for refurbishment works looking to improve the facility. The amount allocated from the fund for the Rose Garden Café will need to be reviewed alongside other Council assets that meet the criteria. As a restoration approach progresses, the scope and cost of the proposed structural stabilisation works (costed at £635,000 by SCC) will develop in detail and accuracy and this will also inform the amount asked from the fund.

4.3 Legal Implications

4.3.1 As a report updating on progress, there are no direct legal implications from this report.

4.3.2 Memorandum of Understanding

The partners have co-created and signed a Memorandum of Understanding (MOU). The MOU sets the terms and understanding between key partners; Sheffield City Council, Friends of Graves Park and Save the Rose Garden Café Campaign ahead of the Rose Garden Café Partnership (and associated Terms of Reference) being established. A MOU is a statement of serious intent – agreed voluntarily by equal partners – of the commitment, resources, and other considerations that each of the parties will bring. It has moral force but does not create legal obligations.

4.3.3 The Rose Garden Café Partnership

The October 2023 committee report recommended to members that the Council works in partnership with stakeholders to develop a strategy for restoration – referred to in places as the Rose Garden Café Partnership. The intention is that this approach will enable a collaboration of skills, resources and funds. However, it is not intended to form a legal partnership and the Rose Garden Café Partnership will not be a legal entity in its own right.

4.4 Climate Implications

There are no direct climate implications arising from this report.

5. ALTERNATIVE OPTIONS CONSIDERED

- 5.1 This report was produced to provide an update on progress made towards the recommendations made in the Rose Garden Café October 18th 2023 report. The only alternative option would have been to not produce an update report in January and wait until the March committee meeting, which was discounted by Officers.

Rose Garden Café Front Wall File Note

Purpose of document	To provide a file note summarising the findings and recommendations of the ADEPT structural report and Monaghans building survey with the aim of sharing knowledge to allow discussion and a common understanding of all commissioned professional advice thus far.
Key question from FoGP	‘Can we make the building safe in a temporary way to allow removal of scaffolding and for the café to open in much greater capacity ahead of full restoration and refurbishment works?’ – CD noted that the Community Ownership Fund advised that any money spent ahead of a bid being successful cannot be funding matched.
Prepared by	Rebecca Nixon, Project Manager, Capital Delivery Service
Reviewed by	Nathan Rodgers, Head of Services – Facilities Management
Purpose of issue	Updated draft for comment following meeting on 30/11 with Alan Nock, Chris Hill, Ernest Brewin, Caroline Dewar, Nathan Rodgers and Rebecca Nixon
Date	04/12/23

The table below asks a series of questions about the front wall and references any relevant information from the ADEPT Structural Report and Monaghans Building Survey alongside some initial notes for discussion.

Question	Structural Report on Existing Building ADEPT Civil & Structural Consulting Engineers 17 th April 2023 (Rev. P4)	Building Survey Monaghans – Building Surveying Services February 2023 (Rev. A)	Notes/comments
Is the condition of the front wall further distorting?		‘there is no evidence of the front wall moving...only exception to this is the Closure Report which reported cracking at wall plate level.’ (p.2-3) Closure Report: ‘the building was redecorated 3 years ago. New cracking has appeared to the column tops internally and along the wallplate level where there is now a considerable 15-20mm gap. This indicates that the building is still on the move.’ (p.7)	CH - we agree that there are no obvious signs of progressive movement. But remedial work is a sensible precaution. RN to see if photos are available.

<p>Is the distortion to the front elevation historic or ongoing movement?</p>		<p>'The café operators and users of the café, when asked during our visits, indicated the movement has been apparent for some time in their memory.' (p.3) 'The first official reporting of distortion appears to be the report commissioned in 2018 but it may have been apparent earlier but not reported.' (p.3) 'Report No.2 by Rider Levitt Bucknall dated 5th July 2022 confirms 'no evidence of recent instability was apparent' and there appears 'no signs of recent structural distress'. This report suggests the distortion is as a result of historic movement' (p.4)</p>	<p>CH - we would argue it is historic.</p>
<p>How much is the wall tilting by?</p>	<p>'The survey results are represented with several cross-section drawings through the front wall showing a lean of 2.1 – 2.9 degrees. The wall is shown to lean by approx. 160-208mm at roof truss support level.' (p.6)</p>		
<p>Is the wall tilt acceptable and is it considered dangerous?</p>	<p>'The wall tilts were measured at between 2.1 - 2.9 degrees and with reference to BRE 475 would classify the building as in a dangerous condition and with reference to BRE 251 would suggest partial or complete rebuilding is required.' (p.7)</p>		<p>Who are BRE? BRE is the Building Research Establishment. 'BRE is an independent, research-based consultancy, testing and training organisation, operating in the built environment and associated industries' Building Wiki</p>
<p>What is the relevance of BRE Digest 475?</p>	<p>'Whilst the café building structure and foundation type is not strictly covered within the scope of BRE Digest 475 this document gives guidance on acceptable limits for the tilt of walls to low rise buildings built off raft foundations. The document suggests that wall</p>		<p>CH - BRE 475 is not a relevant reference document to assess the RGC. This document refers to movement of raft foundations, the RGC has a brick footing.</p>

	tilts more than 1.1 degrees would classify the building as in a dangerous condition.’ (p.7)		As per CH comment – it was noted by AN that BRE 475 is not relevant for the RGC. Once a structural engineer is appointed for further design work all relevant reference material to be reviewed.
What is the relevance of BRE Digest 251?	BRE Digest 251 refers to damage of low-rise buildings showing as cracking and distortions to walls and gives a classification of damage based on recorded observations from least severe category 0, representative of hairline cracking, to category 5 noted as structural damage which requires major repair work involving partial or complete rebuilding. There is comment that vertical deviations more than 1/150, or 0.4 degrees, are undesirable and walls leaning noticeably would represent category 4 damage, whilst walls leaning badly are requiring shoring would represent category 5 damage.(p.7)		
Why is the wall leaning?	‘The foundation investigation showed the front wall to have shallow foundations within a made ground material and this is likely to be a contributory factor to the lean of the front wall.’ (p.7) ‘As noted in the previous report the geometry of the roof construction will result in some horizontal thrusting on the support walls and coupled with an inadequate foundation has resulted in the observed leaning of the wall.’ (p7)		CH - most likely a design defect, with the large trusses overloading the small masonry piers, resulting in roof spread and ‘bending’ the top of the wall outwards.

<p>What further investigation is recommended?</p>	<p>'It is expected that some distortions will be present in the existing timber roof trusses as they have spread to accommodate movement in the front wall and the trusses may not align with the rebuilt front wall or it be feasible to reset into place. The roof trusses would need further inspection to determine whether they are suitable for reuse, to review any distorted geometry and any decay to those areas currently hidden such as within the bearing shoes. Potentially the truss shoes could be removed on the front wall line to allow inspection of the embedded timber or there could be the option of specialist micro drilling the shoe and timber to determine any concealed decay in the timbers within the shoe, with inspection to include the rear bearing wall as well, or removal of the trusses to allow inspection at ground level.' (p.8)</p>	<p>'Investigate the construction of the front wall to confirm cavity wall at low level and solid wall with false timber panelling at high level.' (p.12)</p> <p>'Commission monitoring as recommended in the Sheffield City Council Report including fixing tell-tales and monitoring the front wall movement to confirm if the movement is historic or continuing' (p.12)</p>	<p>Noted by EB that the removal of the full height french doors and replacement with low level brick and windows in the 1960's was in response to vandalism.</p>
<p>Can the propping be removed to allow further investigation?</p>	<p>'We recommend that the temporary propping is retained until a scheme for structural repair or demolition is implemented.' (p.8)</p>		<p>Can the scaffolding be modified?</p>
<p>Key limitations to investigations</p>	<p>'Comments are restricted to those elements of the structure which are loadbearing and/or provide stability to the buildings, and to the external envelope. Non-structural items of interior or exterior fabric are excluded, except where deterioration or damage to such items may have caused or may in the future cause, damage to or loss of integrity of the structure.' (p.9)</p>	<p>'The surveyor has inspected as much of the internal and external surface area of the building as practicable but has not inspected those areas which are covered, unexposed or not reasonably accessible from within the site or adjacent public areas.' (p.17)</p> <p>'The surveyor has not undertaken any testing of services, structural or other calculations.' (p.17)</p>	

	<p>‘Comments are restricted to those elements of the structure which were readily available for visual inspection and exclude all items or elements which were covered in any way by, for example, fittings, fixtures, carpets, floor coverings, furniture, stored goods or plaster/finishes etc. or any items which are buried. Some limited opening up of the structure and exposure of foundations took place.’ (p.9)</p>		
<p>Recommendations for design solutions</p>	<p>‘The extent of movement measured in the front wall is not considered structurally acceptable and rebuilding the front wall with new foundations is recommended. The rebuilt wall could incorporate steel framing to provide suitable support to the roof. Rebuilding the wall with a reinforced inner leaf such as a ‘Stepoc’ blockwork wall may be an option.’ (p.7)</p>	<p>‘If the movement is worsening, consideration should be given to remedial works which could range from 1) forming permanent buttress’s to the front wall through to 2) rebuilding the front wall. Consideration could also be given to fixing restraint ties subject to engineers advice. (p.3) Permanent buttresses could be designed architecturally in brickwork and timber to be a feature and have the advantage they will be external and cause no disruption to the café operation. (p.11)</p>	<p>CH - appointment of a structural engineer, with experience in heritage and structural repairs.</p>

The following table takes the above recommendations from ADEPT Structural Report and Monaghans Building Survey and drafts some initial thoughts for discussion. Note: pros/opportunities, cons/constraints drafted by Rebecca Nixon and Nathan Rodgers who do not have structural engineering professional qualifications. All design solutions require further design development by qualified professionals.

Possible design solution	Source	Pros / Opportunities for review	Cons / constraints for review	Comments/Queries
'Rebuilding the wall with new foundations The rebuilt wall could incorporate steel framing to provide suitable support to the roof.'	Recommendation ADEPT Structural Engineer	<ul style="list-style-type: none"> Wall could be rebuilt using similar technology so appearance remains the same Wall could be rebuilt to incorporate original features such as full height french doors – note that these would need to be protected from vandalism and include shutters for example. Modern improvements can be incorporated at the same time Roof support would be provided 	<ul style="list-style-type: none"> Expected to be the most expensive solution Loss of historic elevation 	
'Rebuilding the wall with a reinforced inner leaf such as a 'Stepoc' blockwork wall may be an option'	Option for further exploration ADEPT Structural Engineer		<ul style="list-style-type: none"> As above Reduction on footprint of building 	
External permanent buttresses	Options for further exploration Monaghans Building Surveyor	<ul style="list-style-type: none"> Cause no disruption to internal operation of café Could be designed architecturally in brickwork and timber to be a feature Could be a less expensive option in comparison to replacing wall Modern improvements such as internal insulation of walls can still be incorporated. 	<ul style="list-style-type: none"> Subject to structural engineer advice Causes disruption to external of café, including requirement for re-working of ramp Potential for buttressing to block views and daylight for café users Change appearance of café 	
Rebuilding the front wall		As per ADEPT rebuild wall notes above	As per ADEPT rebuild wall notes above	

Fixing restraint ties			<ul style="list-style-type: none"> • Subject to structural engineer advice 	CH - Clarity needed on this. Restraint ties fixed back to what?
CHA - Sketch option 1 Partial re-build and new internal steel goal-post to restrain the wall and support the trusses.	Chris Hill Architects	<ul style="list-style-type: none"> • Cheaper than other options above. • Minimal visual impact on exterior of wall. • Minimal impact on internal areas. • External ramp could be retained. • Can incorporate new insulation. • Historic fabric retained. 	<ul style="list-style-type: none"> • Will require alteration to scaffold. • Subject to careful Structural design input. 	
CHA - Sketch option 2 New masonry piers / buttress to restrain the wall and support the trusses.	Chris Hill Architects	<ul style="list-style-type: none"> • As above. 	<ul style="list-style-type: none"> • As above. • May reduce internal area of cafe (depending on size of buttress). 	

CARE Registered engineers in Sheffield

- According to the register there is one engineer on the [Conservation Accreditation Register of Engineers](#) working at [Alan Wood & Partners](#) in Sheffield.
- CH: Lucy Newport at The Morton Partnership is also a CARE Engineer.

Summary of all surveys commissioned for reference:

Survey Title	Author	Survey Date	Revision	Scope	Identified Risks
Physical Condition Report	RLB	Oct 2018		Determine physical condition of existing café and WC buildings, outlining building defects	- Bowing and distortion to structural frame with roof sagging and front elevation leaning out observed
Physical Condition Report	RLB	Jul 2022			- As above but with deterioration due to water ingress and concerns raised with the regards condition of the timber structure
Structural Cafe Closure Report	CDS	Aug 2022		Provide information on the existing café condition, risk and safety issues and provide safety conclusions and recommendations	- The building is to remain closed until further notice as there is no indication when the building if/will fail. - If the building is to be kept and refurbished additional surveys should be done as a matter of course.
Roof Slab Reinforcement Investigation Report	UKA / ADEPT Civil and Structural Consulting Engineers	Nov 2022		Determine the condition of the flat roof to the rear of the cafe and recommend any remedial works	- Noted as no imminent issues with the flat roof to the rear of the café.
Drain Survey Report	G.P. Drain Surveys / ADEPT Civil and Structural Consulting Engineers	Nov 2022		Inspect the existing drainage, determine condition and recommend any remedial works	- Highlights some minor drainage remedial works to be undertaken.
Timber Damp Condition Report	Timberwise / ADEPT Civil and Structural	Jan 2023		Inspect the roof timbers, determine condition and recommend any remedial works	- Observed timber decay from the early stage of a wood boring insect in roof timbers.

	Consulting Engineers				<ul style="list-style-type: none"> - Recommends some further treatment of the roof timbers.
Geotechnical Site Investigation	ARC Environmental / ADEPT Civil and Structural Consulting Engineers	Feb 2023		Determine existing foundations	<ul style="list-style-type: none"> - Confirms that the original wall is not based on stable ground and any future works should be founded min 500mm below.
Building Survey	Monaghans Building Surveyors	February 2023	A	Carry out a building survey report of the Rose Garden Café	<ul style="list-style-type: none"> - 'If the movement is worsening, consideration should be given to remedial works which could range from 1) forming permanent buttress's to the front wall through to 2) rebuilding the front wall. Consideration could also be given to fixing restraint ties subject to engineers advice.'
Measured Tilt Survey	Terra Measurement / ADEPT Civil and Structural Consulting Engineers	Mar 2023		Measure the tilt of the existing walls	<ul style="list-style-type: none"> - This survey confirms a lean beyond that which is acceptable when reviewed against criteria.
Structural Report on Existing Building	ADEPT Civil and Structural Consulting Engineers	Jan 2023	P1	Carry out a structural inspection and programme of further specialist inspections.	<ul style="list-style-type: none"> - This report confirmed the dangerous condition of the café structure and recommended follow-on surveys.
		Feb 2023	P2		<ul style="list-style-type: none"> - Appendix F Updated. Roof Slab Reinforcement Investigation Report, Drain Survey Report , Timber Roof Survey and Timber Damp Condition Report and Geotechnical Site Investigation added.
		Apr 2023	P3		<ul style="list-style-type: none"> - This report provides an update on the further surveys undertaken.
		Apr 2023	P4		<ul style="list-style-type: none"> - 'The extent of movement measured in the front wall is not considered structurally

					<p>acceptable and rebuilding the front wall with new foundations is recommended. The rebuilt wall could incorporate steel framing to provide suitable support to the roof. Rebuilding the wall with a reinforced inner leaf such as a 'Stepoc' blockwork wall may be an option.'</p>
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Rose Garden Café Restoration *Developing the Partnership* Discussion Workshop Report



10 November 2023

J G Graves Woodland Discovery Centre, Sheffield

Facilitated by Pete Spriggs
Clearer Thinking
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Objectives

By the end of the workshop we will have:

- Shared our aspirations for the Rose Garden Café restoration and refurbishment.
- Reflected on what makes an effective partnership – what are the ingredients for success?
- Identified the skills and experience required specifically within the Rose Garden Café partnership.
- Discussed and agreed the requirements of the Chair's role, including how they might be recruited.
- Drawn out the key priorities for the partnership over the coming months, and how best this work can be actioned.

Agenda

Time	Session
09:45	Welcome & introductions
	Developing a partnership – the ingredients for success
	Break
	Getting into the detail – the Rose Garden Café Partnership perspective
	Thoughts on the Chair
	Where to from here?
12:45	Depart

Attendees

First name	Surname	Title / Organisation
Julie	Collins	Previous Rose Garden Café Manager
Caroline	Dewar	Chair, Friends of Graves Park
David	Hartlebury	Friends of Graves Park
Andy	Kershaw	Save the Rose Garden Café Campaign
Cllr Mohammed	Mahroof	Graves Park Ward Councillor invited by FoGP
Catherine	McDougall	Graves Park Manager, Sheffield City Council
Rebecca	Nixon	Project Manager, Sheffield City Council
Nathan	Rodgers	Head of Service, Operational Services, Sheffield City Council
Simon	Ross	Service Manager, Parks & Public Realm, Sheffield City Council
Tom	Smith	Director of Operational Services, Sheffield City Council
Gertie	Whitfield	Friends of Graves Park
Rebekah	Wood	BrewKitchen Operator

Welcome & introductions

After an outline of the workshop objectives, agenda and a round of introductions Tom Smith shared a few opening reflections. He hoped for a genuine partnership approach, not led by the council. He acknowledged the process had taken too long to date, and there was now a pressing need to move towards the restoration and refurbishment of the Rose Garden Café. There was, sadly, a significant maintenance backlog across the council property portfolio which exceeded the available budgets, but that didn't remove the council's duty of care towards the building. He stated that no officers wanted to see the building demolished, and they would now be working hard to support the partnership to achieve the refurbishment and restoration as agreed at the recent committee meeting.

Caroline Dewar responded by stating that despite a serious lack of trust in the council the Friends of Graves Park were willing to work in partnership in order to deliver the restoration and refurbishment of the café.

Pete Spriggs concluded the opening remarks by asking for open and honest contributions throughout the morning's discussions. He stressed the importance of everyone's input. The Rose Garden Café was at an exciting but challenging moment – for the refurbishment to be a success all those involved needed to create an environment and a set of relationships where the partnership forms and works together for the benefit of the building and all those who are connected with it. This would require setting aside some of the historical frustrations felt by all parties.

Each person then shared their aspirations for the Rose Garden Café, completing the statement **'I'd like to see...'**

The Rose Garden Café is fully restored to its former glory, with a fully operational café inside.	Full structural stabilisation and refurbishment of the café at less than the £1.79m independent quotes.
For the front wall to be made safe and a business plan and strategy to be produced.	A cost-effective solution, developed in partnership to suit the needs for the future of the users of the Graves Park community.
The café restored and refurbished by the partnership utilising all the shared funds.	A high quality, accessible café / facility for the community.
Refurbishment; carbon neutral; accessibility; improved offer; maintained / sustainable for coming decades.	Complete restoration in a timely manner. With a budget identified immediately. Working with the volunteers.
A café which serves the community standing for the next 100 years. Full refurbishment inside and out.	Sympathetic restoration, incorporates modern requirements of a park café!
For the reason for the lean to be clarified by council officers.	People using it again, inside – warm and dry.
Number 1 Café on TripAdvisor! Bright, light inside space with more function and options e.g. breakout space for groups and meetings.	

Reflections from the group in response to the exercise were noted as follows:

- Partnerships require work – they can be hard!
- Have to ensure we can be honest and hold each other to account.
- We want to be proud of what we collectively achieve,
- Needs to feel and be equal.
- We are still wary / worried.
- Need to counter any views that the Council doesn't want to work with the community.
- There is a feeling of being dismissed.
- There are examples of what we can achieve – we're sitting in such a building!
- Importance of being brave – doing things differently, with creativity.
- This is unique – this approach is refreshing / should be applauded.
- Importance of valuing diversity of views / opinions.

Getting into the detail – the Rose Garden Café Partnership perspective

This session provided an opportunity to identify the skills and experience required within the Rose Garden Café partnership.

Working in small groups, each listed out the skills and experience that they thought the partnership would require.

Each group then shared back their list of skills / experience; any duplication was removed. This generated a 'master' list (shown below).



The discussion then moved on to which areas of skill and expertise existed across the current partners. The mini skills audit generated the following output:

Area of skill / experience required within the partnership	In existence across the current partners?
Project manager – excellent planning & organisational skills	Y
Community engagement	Y for local. Less certain for 'City Wide' engagement (though there is already a good basis via the petition & members of the groups).
Fundraising knowledge – bid writing and seeking donations	Y
Budget skills	Y
Operational day to day understanding	Y
Understanding the council procedures / governance	Y
Quantity Surveyor skills	Y
Café / catering design consultancy (Design Team)	Y – But useful to seek guidance
Café operator / business knowledge	Y
Good compromising skills	Y
Architect with experience of historic buildings	Y
Building surveyor	Y

Area of skill / experience required within the partnership	In existence across the current partners?
Marking, promotion and information gathering	Y
Good communicator	Y
Creativity	Y
Influence / advocacy	Y
Ability to develop an action plan	Y
Leadership	Y ? Independent
Council officers with dedicated responsibility	Y
Ability to communicate / link with community	Y

Those areas which the group didn't feel the current partners had the skills or experience were:

Area of skill / experience required within the partnership	In existence across the current partners?
Possible outside experience of a similar situation	N
Structural engineers with experience of historic buildings	N
Legal relationship between the council and volunteers	N
Legal expert (on types of lease) – different options / routes	N
Good contractors	N
Skill to challenge so that we can have 'safe' space for communication	N

Thoughts on the Chair

The discussions then moved on to consider the requirements of the Chair's role, including how he or she might be recruited.

The group put forward what they considered to be required within the role of the Chair. Those aspects deemed essential were highlighted in **green**:



Role of the Chair

- **Trusted (ideally independent) by all parties for credibility.**
- **Related experience – within the voluntary sector.**
- **Ability to create a safe space – allowing good communication.**
- **Clear understanding of what the charitable status of Graves Park means.**
- Strategic overview and leadership.
- Motivator and problem solver.
- May need to be remunerated.

If the partnership was looking to recruit someone with these skills and experience what would be the best process to find such a person? The suggestions made were noted up as below:

Process to recruit

- Create a job description.
- Advertise the ask – through the council and voluntary sector networks.

- Agree on a selection process.
- Ask for a volunteer at the first instance (may need to be remunerated).

Concern was expressed around the cost of the Chair. Tom Smith stated that if required the council would pay for this resource. It was confirmed that this would not be taken from the Graves Park Trust budget. It was also agreed that partners can directly approach people who may be interested in becoming a partner as well as advertising on their various communication channels.

Where to from here?

The final session provided an opportunity to identify the key priorities for the partnership over the coming months, and how this work should be actioned.

The group were asked to share what they felt were the top priorities for the partnership over the coming months, completing the statement '**By March 2024 the partnership will have... '**

The areas of work / actions identified were as follows:

Agreed the cause of the lean	Agreed an action plan	Identified and progressed with securing funding sources
Design development	Reviewed the cost plan	Produced and agreed the MOU / TOR (including principles on communication)
Advertised for a Chair	Established the Partnership	Have a forum to share information across the partnership
Agreed a method to share comms		

The actions were then timelined and responsibility assigned resulting in the following agreed initial action plan:

What?	Who?	When?
Produce and agree the MOU / TOR (including principles on communication).	SCC to draft and share for comments.	By the end of November.
	SCC to draft a statement saying they have agreed to work in principle with the other partners in pursuit of restoring the Rose Garden Café (i.e. reiterating the Committee decision).	By w/c 20/11/23.
Advertise for a Chair.	SCC to draft the Chair's job spec. and advert then share for comments.	By the end of November.

What?	Who?	When?
	Tom Smith to speak to Steve Chew to gauge his interest in becoming the chair, or his views on other potential people to approach (such as Prof Ian Rotherham).	w/c 13/11/ 23.
Partnership established.	All partners agree and sign up to the partnership MOU / TOR.	By Christmas.
Create a forum to share information across the partnership.	Becky Nixon to explore SharePoint folder options.	End of November.
Agree the method to share comms [it was agreed that after each meeting a shared message would be drafted].	All.	From today!
Cause of the lean agreed: <ul style="list-style-type: none"> Reshare the info that already exists. Meet to review the information – discussion to clarify areas of agreement. Seek a third-party view on any areas of disagreement. 	Nathan Rodgers to coordinate a meeting with partnership reps. Each group is to nominate a rep to meet regularly to move items forward.	By the end of November.

Other action areas, not yet agreed in detail but which will follow included:

Design development	Agreed an action plan	Reviewed the cost plan
Identified and progressed with securing funding sources		

The following points had been noted during the morning:

- The partnership needs to remain conscious of the political dimension of this work.
- There is concern over the use of prudential borrowing to fund the restoration as this might mean that the café no longer offers affordable beverages and food.
- Those involved as partners at this point are Sheffield City Council; Save the Rose Garden Café; Friends of Graves Park and BrewKitchen.

The message to share from the workshop was agreed as follows:

- The key Rose Garden Café Restoration partners met.
- They thrashed out the issues to work on.
- There was an understanding of the work required, and the timeframes to meet.
- The partners will be meeting regularly in future to progress the restoration of the Rose Garden Café – they all want this to proceed at pace.
- They will continue to explore funding and support options.
- They will be appointing a chair and agreeing a Memorandum of Understanding/Terms of Reference for the partnership.

The following closing remarks were made by the group. **After today it's important that we...**

Meet regularly	Accountable	Committee to succeed
Build Trust in each other and hold each other to account	Share ideas in between meetings	Trusted
Get on with it.	Keep on communicating openly	Establish the cause of the lean
Stick to the agreed timeline, develop trust	Are positive	Communicate
Collaborative	Move things on quickly	Action focused

Pete thanked everyone for their contributions throughout the morning. The draft workshop report would be generated then circulated for any errors for omissions to be flagged before being signed off.

The workshop concluded at 12:55.

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