

Company Registration – 09272223

The Charity Registration Number is – 1159939

The Parks Foundation
Report and Unaudited Accounts
31 March 2025



The Parks Foundation

Report and accounts for the year ended 31 March 2025

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The Parks Foundation

Reference and Administrative Details

Trustees

Mark Cribb
 Julian Watkins
 Laura Tillings-Watson
 Lynda Catt
 Stuart Folley - Treasurer
 Debra Cohen
 Mark Kiteley
 Mark Holloway
 Roger Brown
 Michael Rowland - Chair

Note:

- Roger Brown resigned 6th Nov '24
- Mark Kiteley resigned 31st Jan '25
- Mark Cribb resigned 7th Feb '25
- Michael Rowland started 28th July '25
- Lynda Catt resigned 31st Oct '25

Charity Registration Number 1159939

Company Registration Number 09272223

Registered/Principal Office

The charity is incorporated in England
 The Cricket Pavillion
 Winton Recreation Ground
 Fitzharris Avenue
 Bournemouth
 Dorset
 BH9 1BX

Independent Examiner

Miss J A Richardson FCA FCCA DChA
 32 Award Road
 Wimborne
 Dorset
 BH21 7NT

Accounts and Tax Advisor

Chorus Accounting
 9a & 10a, Saxon Square
 Christchurch
 BH23 1QA

Trustee Annual Report – FY 24/25

The Trustees, who are also the directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of 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) (January 2022).

Objectives and Activities

The charity's purposes, as set out in the objects contained in the charity's Memorandum of Associations are:

- To provide and enhance, or assist in such, the facilities maintenance, equipping of parks, gardens, landscaped areas, woodland, open spaces, playing fields, playgrounds, nature reserves and recreational amenity spaces in Bournemouth, Christchurch and Poole (BCP) and the environs for the benefit of the inhabitants there of;
- To advance public education in the area of benefit with particular regards to horticulture, arboriculture, ecology, geology, archaeology, heritage and local history;
- To provide or assist in the provision of facilities for recreation or other leisure time occupation in the interests of social welfare and with the objects of improving the conditions of life for inhabitants or the area of benefit.

Public benefit

There is a wealth of evidence of the positive effect of spending time in the natural environment. The Parks Foundation works with local residents and community groups to improve parks and green spaces across Bournemouth, Christchurch and Poole – bringing people and nature together.

Significant pockets of deprivation exist in BCP, so we focus our efforts in our most deprived & densely populated areas where we can make the biggest improvements.

Good quality parks and green spaces help improve our mental and physical health, bring different cultures and communities together, connect people with nature, and increase wildlife and biodiversity.

Our work includes:

1 - Park and green space improvements: making bespoke enhancements to parks to help wildlife and neighbourhoods thrive, such as tree and hedge planting, wildlife habitat and pond creation, wildflower sowing, climate change mitigation actions, etc. As well as helping to attract wildlife, we create attractive green spaces that people want to spend time in and care for.

2- Outreach activities: delivering an annual programme of nature-based activities for all ages, such as Nature Tots and pond dipping, nature trails and urban foraging, bird and butterfly counts, and bird and bat box building.

3 - Health & Wellbeing: delivering activities which directly target those struggling with their mental health, whether due to disabilities, long-term unemployment, recent immigration, bereavement, etc. These inclusive, park-based activities include walks, tai chi qigong, gardening, yoga, mindfulness practices, etc.

4 – Community Food Growing: fewer people have a garden or know how to grow their own food, so we're creating communal growing spaces in parks and providing

opportunities for residents to learn, grow, cook and eat together, as well as share excess food with those in need.

5 – Young Adult Rangers: encouraging 16–25-year-olds into park volunteering and providing them with environmental skills which aid their career progression. This is hugely important as almost a quarter of children living in our most deprived neighbourhoods visit nature less than once a month or never.

6 - Community Cafes: four social enterprise community cafés and a visitor centre which, besides offering food and drinks, also provide a space for local people and groups, volunteering opportunities, and a warm and welcoming space in which people can dwell.

The Parks Foundation's Trustees have reviewed the Charity Commission's guidance on public benefit and are confident The Foundation is delivering against our objectives, which is demonstrated through our impact in 2024/25.

Achievements and Performance

We celebrated our tenth year. During the past twelve months, we have consolidated the number of projects delivered to focus on core objectives and have sufficient time to analyse, learn, and plan our longer-term objectives and future growth.

Our park improvements continue to focus on making biodiversity improvements which improve our area and help address the national decline. They also enabled us to further engage with local communities; by working in 20 parks, we have offered 1096 predominately free-to-attend events and activities, engaged with more than 8900 people, and partnered with more than 50 local groups and charities.

We also introduced community growing provisions into nine parks, enabling local residents to learn how to grow, prepare, and preserve their own fruits, vegetables, and herbs. Excess food has been used by our Community Cafés and has also been shared with the Access to Food partnership, which supply foodbanks and community fridges.

We were successful with a grant application to the National Lottery Community Fund who will donate almost £100,000 each year for the next five years. This funding has already enabled us to employ a second (part time) Community Partnerships Officer to further strengthen our work with key marginalised groups across the BCP area.

The team stands at 14 paid staff (11.5 FTE) as of 31 March 2025 and thanks go to the following key people:

- Mark Cribb, who stood down as our Chair of Trustees due to illness.
- Cathi Farrer, who resigned as CEO and was formally replaced by Interim CEO, John Hanson, in Oct 2024.
- Roger Brown and Mark Kiteley for their many years of support as TPF Trustees.

We employed two one-year New to Nature placements, thanks to funding from Groundwork. Both went on to gain employment during 24/25, one with The Foundation as our Project Administrator and the other moving over to New Forest National Park Authority as an Assistant Marketing Officer.

We again experienced a significant decline in café income during the winter months, due to a significant drop-off in customer numbers during the colder, wetter months. We liaised with BCP Council (the cafés' landlord) and agreed to close two of the cafes and the visitor centre during that time. In future years, we will seek grant funding to enable these community facilities to remain open.

Project delivery

We had three distinct projects running throughout this year. Each project shares similar activities.

Green Heart Parks

- Additional funding of £770,000 was secured over 2 years, which enabled us to deliver this project in 14 parks and employ a Community Partnerships Officer (whose role focused on increasing the diversity of park users), community food growing lead, an Activator and an Area Trading Manager (to increase our park cafe activities in these spaces). Our thanks go to the National Lottery Heritage Fund, the UK Shared Prosperity Fund, Public Health Dorset, and other smaller funders for supporting this work.

Parks In Mind

- A big thank you to the Bournemouth Towns Fund who are supporting Parks in Mind until March 2026.

Urban Greening

- £250,000 funding was secured by BCP Council and TPF for this project over a 2-year period, of which £139,475 was allocated to our works. A big thank you to the National Lottery Heritage Fund for their support with this work.

1 - Park and Green Space Improvements – Green Heart Parks

During the year, 10 trees, 1450 bulbs, and 200m² of native hedgerow/thicket were planted, seven community growing spaces were built or enhanced, and 10 habitats were installed for birds, bats, bugs, reptiles and hedgehogs.

Park improvements

- *Turlin Moor bird viewing platform installed*
- *Pelhams Park growing space fencing*
- *Polytunnel erected at Pelhams Park community garden*
- *Shed base installed at Alexandra Park*
- *Wetland meadow installed at Sherborne Crescent Open Space*
- *Alexandra Park access ramp constructed*
- *Mudeford Woods dog exercise area built*



Fig 1 – Installation of the new poly tunnel at Pelhams Park

2 - Outreach Activities – Green Heart Parks

Our operations team delivered 712 nature-based events for 3,410 people, ranging from nature craft clubs and family friendly activity sessions (pond dipping, bat walks, bird box making, etc), to tree & bulb planting, and pond creation. The events also include 404 volunteering events which encouraged 1,510 predominately regularly volunteers to help in their local park, thus helping to reduce social isolation and creating a cohort of passionate people; collectively, they gave 2987 volunteer hours to improving their local parks.



Fig 2 - GreenFingers Volunteer

3 – Health and Wellbeing - Parks in Mind

Now in its seventh year of delivery, our ecotherapy project creates a positive change to people's physical and mental health through a therapeutic programme of free-to-attend park-based activities. The project focuses on parks in Boscombe, connecting people to the outdoors and their local parks and open spaces. Regular activities, such as yoga & tai chi, natural crafts, gardening, nature walks, stitch cafe and mindfulness techniques, all help to improve the quality of the parks meaning the wider community also benefits.

See photo - Making use of 'unpromising spaces' so that people feel differently about them. Here, next to an old council shed, an area that we propose to use more often for outdoor craft and other rustic activities, all as part of the improvements to Woodland Walk and plans to designate the Walk as Nature Reserve.



Fig 3 – Start of pond build in Woodland Walk
(Credit photo from Cllr Farqhar)

It is part social prescription (with some people referred through their GP, community mental health teams, etc) whilst other attendees self-refer or simply come along to take part in activities in their local park. The project parks include Shelley Park, Kings Park, Woodland Walk, Boscombe Overcliff Nature Reserve, Knyveton Gardens, Fisherman's Walk, and beach & foreshore.

Our beneficiaries value the interaction with nature, arts, crafts and wellbeing delivered through the programme. We delivered 263 sessions, of which 58 were online. The events saw 3308 attendances, 363 of which were people referred to the programme and 303 were new to the programme.

Feedback from one Parks in Mind attendee describes the benefits of the programme:
"Many thanks Peter, I so enjoyed this morning! Felt depressed before I went, it gives you such realistic hope and makes you feel better, and not forgetting the company, thank you again" - Maggie (self-referral)

4 - Community Food Growing – Green Heart Parks

Over the winter of 24/25 we prepared community food growing spaces in readiness for the growing season, across seven community gardens.

- Redhill Park – new potting table installed
- Slades Farm – established a good group of volunteers
- Alexandra Park – continued work with established group adding more planters and a shed base installed
- Pelhams Park – installed three new raised beds, planted a hedge and installed fences around the growing space, established a GreenFingers volunteer group, and worked with them to install a polytunnel.
- Henry Brown Centre Community Garden – established with volunteers from the community
- Kingfisher Barn Visitor Centre – supported the creation of the new growing space



Fig 4 - Diane volunteering at Alexandra Park

5 - Young Adult Ranger Programme – Green Heart Parks

We are running Ranger Work Experience sessions for young adults aged 16-25 years old, allowing participants to gain a variety of environmental skills within our parks.

This project supports green skills and jobs, and an outdoor learning programme for young people from all backgrounds. The Foundation works primarily in urban parks, whilst other regional partners focus on rural, coastal, and freshwater areas across the New Forest, Southampton, and BCP.

We ran 72 events, delivered to 152 people, with participants working on sessions that included:

- Construction of a pond at Hoburne
- Installation of raised beds at Redhill
- Support of our community engagement at Arts by the Sea
- Installation of potting bench and gates at Slades Farm community garden.



Fig 5 – Ranger Work Experience poster

A quote from Millie, one of our rangers:

"The Young Rangers programme offered me the opportunity to gain skills and use equipment I wouldn't have otherwise had the chance to. I used what I learnt from the programme to take my career in a new direction and now I work outdoors every day! Will is an engaging, knowledgeable teacher and it was a pleasure to take part in every session" – Millie

6 – Parks and Green Space Improvements - Urban Greening

The Foundation's involvement with the Future Parks Accelerator project (funded by the National Lottery Heritage Fund, National Trust and Department for Levelling Up, Housing and Communities, and project partner BCP Council) has continued, albeit now focused on Urban Greening. This project is funded until Sept 2025 and its aims are:

- Enable communities (residents, business and private small-scale landowners) to take practical action around greening the urban landscape through the creation of a range of how-to films, online and printed resources, etc.
- Continue the great hedge across land owned by local stakeholders and three school grounds, with 410 linear metres of hedging already planted
- Deliver a number of pilot projects, including:
 - Installation of house martin towers and swift boxes in Hoburne.
 - Direct working with residents to create greener streets, and delivering a coaching programme including offering free trees, native bulbs, hedgehog highways, etc.
 - Installation of sustainable drainage systems (SuDS) near urban parks where flooding regularly occurs. Demonstrated at Winton Recreation Ground with new SuDS recently installed.
 - Work with (currently) nine schools to help them make better use of their greenspaces and adopt management plans to enhance their biodiversity on site.
 - Grow our volunteers to aid with these initiatives and their promotion across the Bournemouth, Christchurch and Poole area, and to act as champions for those parks The Foundation is working in.
 - Delivery of wildlife life/ how to talks.



Fig 6 – House martin tower and pond in Hoburne – Christchurch
(Credit photo from BCP Projects)

7 – Community Partnerships – Green Heart Parks

Our Community Partnerships Officer (CPO) has brought a focus to our project teams, developing partnership with other organisations across BCP. The CPO has identified some of the key barriers to park usage for different religions, ages, race, ethnicities, genders, abilities, wealth, etc. They are working across The Foundation, helping to increase staff comprehension, identifying inclusive changes, and encouraging members of more marginalised communities to feel welcome in our parks.

The CPO role has now been strengthened after maternity leave in a 1.2 FTE post now shared between two part time staff, including working with minority groups to organise events, working with partners in deprived area of Kinson/West Howe, etc. We delivered 49 events to 2113 people.



Fig 7 - Holi Festival in Muscliff Park
(Credit photo from BPC Indian Community)

Fundraising

Throughout 2024/25 the Foundation continued to deliver against its fundraising strategy objectives:

1. Social media channels continue to be our primary means of engaging with our existing and potential supporters, due to the low cost and immediacy of contact. The number of followers continued to grow, and we increased the frequency of our e-newsletters from quarterly to monthly, further growing recipients by 50% to 3,645 people.
2. We continued to promote our charity's brand, sharing impact stories and our charity's outcomes, which should further encourage interactions, donations and volunteering in future years.
3. Delivering cost-effective fundraising activities: our focus remains on grant applications. We applied for £933k and have been successful in receiving income of £602,712. Grant income received in 2024-25 accounts for 93% of our fundraising income.

Key fundraising achievements include:

- **Grants:** A grant of £498,000 has been pledged to us from the National Lottery Community Fund and will be paid across the next five years. This will provide predictable income to support the charity's core costs (salaries).
- **Big Give Green Match Fund:** We were successful in our application to be part of this annual fundraising campaign for environmental charities and generated £6,118 in just one week. Thank you to all those who supported us.
- **Cafes:** To aid awareness of each café and create better customer engagement, we created social media pages for each café, and each café Manager is updating these on a regular basis so that customers and the local community know what activities are taking place, what food and drink specials are on offer, etc. We also created a suite of charity branding which better tells café customers about our work and how their café purchases help improve parks.

Other fundraising changes include:

- **The Cooper-Thompson Rescue Aviary:** following the successful completion of our fundraising appeal in 2022, all donations, save for a small agent fee, are now passed to BCP Council who own manage and maintain the aviary and have the day-to-day liaison with the aviary volunteers.
- **Wildlife cameras:** As with the aviary, the live streaming of wildlife footage from cameras in Kingfisher Barn visitor centre and at Hengistbury Head is managed by BCP Council. We are grateful to them for allowing us to share the footage – including owlets this year - and take an agent fee from any donations received.
- **Contactless donations:** Following ongoing and costly functional problems, with the exception of the Aviary, we have removed the donation units from most sites and will continue to search the market for alternative and improved technologies to support contactless fundraising in the outdoors.

Trading

Our charitable trading company saw income reduce to £302,720 in 2024/25, a reduction of 1.8% from 2023/24, with a NET loss of £18,334. During this period, we have added one more community café to our portfolio across various parks, taking over of a 4th community café at Alexandra Park, funding through the surplus from each café.

- **Kingfisher Barn Visitor Centre** continues to deliver a variety of environmental educational activities to residents, including a well-attended gardening group, establishing new community growing raised bed, next to our newly completed outdoor education classroom, enabling us to deliver more activities and enhancing the garden. Revenue for the year was £49,909 with an operating surplus of -£5,143.
- **Winton Park Café:** This community café continues to provide volunteering opportunities whilst we work with local charities and groups who use the café for their community outreach activities, such as Welcome Wednesdays offering free lunches to the over 65's. Revenue for the year was £87,900 with an operating surplus of -£1,621.
- **Redhill Park Café:** We have taken this café over from BCP Council. Our opening of the café (May '23) coincided with a period of hot weather and families using the nearby splash pool and play area, making it a very busy time for the new manager and volunteers. Revenue for the year was £105,752. With an operating surplus of £12,778.
- **Boscombe Chine Café & mini golf:** *Also opened in May '23*, we are operating this café during the summer months only (there is no passing trade outside of this time). Revenue for the year was £45,894 with an operating surplus of £13,455.
- **Alexandra Park Café:** We opened our new community café doors to a newly refurbished bowls pavilion at the end of May '24. Revenue for the year was £57,376. With an operating surplus of -£17,200.

This year's Festive Events at Redhill Park and Alexandra Park cafés showed that revenue can be generated, and we raised £5,000 in grant funding to provide three local charities with food vouchers that they distributed to low-income people/families, enabling them to come to the warm cafes for company, activities and a meal and drinks of their choice.

Our community cafes make a loss during the winter period (October to March) due to far fewer people visiting and spending time in parks; this has contributed to losses over the last two financial years. In recognition of the need to make a return on our investment in our trading subsidiary, we employed a VAT and finance consultant in Q1 of 2025, to advise a way forward during the 25/26 financial year. Recommendations will be submitted to trustees in April '25, outlining a plan to recover the losses and make the trading subsidiary profitable.

Outstanding volunteers

The Board of Trustees would like to express their gratitude to all our 306 volunteers who have supported our work across our park cafes, those who help at Parks in Mind, Green Heart Parks and other nature-based or gardening projects, as well as our office operations. They have made a fantastic contributing to our 1,667 activities run through the year.

Being a small team, we are fortunate to have a large number of regular and ad-hoc volunteers, supporting us in our cafes and parks, and would like to give special thanks for their ongoing support.

- Hannah Cannock – many thanks for your service, volunteer for 3.5 years, before gaining employment as a part time Café Assistant at Winton Park Café for eight months and then successfully gaining a job as a school kitchen assistant. Many thanks for all your hard work and welcoming so many people at Winton Rec.
- A special thanks must go to Jake Perkin and Matthew Lewis, for 6 years of long service at Winton Park Café. Thanks so much for all you have contributed.

Going concern

The Board of Trustees is satisfied with the performance of the charity during the accounting period and the position as of 31st March 2025. The Board considers that The Foundation is in a reasonable position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Financial Review

The Statement of Financial Activities shows net assets for the financial period ending 31st March 2025 of £345,281. The total funds for the period stand at £345,281, including the restricted funds of £65,422 and the reserve fund of £279,859. The charitable company has free reserves (unrestricted funds less tangible fixed assets) of £273,566. (2024: £253,164)

Policy on reserves

The Foundation separates its financial reserves into:

- Unrestricted Funds - to underpin the general operations of the Foundation (administration) and to be available to cover unforeseen events. Our unrestricted funds include a small percentage (2%) of designated funds for specific projects we're delivering/fund raising for;
- Restricted Funds - specific to a particular project or purpose as stipulated by the donor or achieved through a project specific fundraising campaign.

During this financial year, we have instigated a new strategy for assessing our level of reserves against 3P's: People, Plans and Property. We have created a tracker that provides a live picture of our liabilities at any one time, plus a rolling view 12 months ahead. This tracker is reviewed on a quarterly basis and updated to ensure that we hold sufficient funds in reserve. As such, our Trustees are satisfied with our current level of reserves.

Principal funding sources

The Foundation has continued to try to diversify its income streams, recognising the importance of a blended finance model to ensure its financial sustainability. However, due to limited resources, income was still primarily generated through grants from trusts and foundations (93%).

Investment

The Parks Foundation does not hold any investments in our bank accounts.

Benefactors

The Foundation is very grateful to all its supporters and donors. A number of organisations and donors have made significant donations to specific projects they wish to support, notably:

- Green Heart Parks: The National Lottery Heritage Fund, The National Trust, Public Health Dorset and Department for Levelling Up, Housing & Communities
- Parks in Mind: People's Health Trust, Active Dorset and Bournemouth Towns Fund (via BCP Council).
- Park Cafes: Community Infrastructure Levy Neighbourhood Portion (via BCP Council), Talbot Village Trust, Dorset Community Foundation & BCP Council.
- Outdoor classroom: The Valentine Trust, The Alice Ellen Cooper-Dean Charitable Foundation and an anonymous donor.
- Park Yoga: Park Yoga charity
- Core Funding: National Lottery Community Fund and Garfield Weston
- Other: Groundwork (New to Nature), SNG, plus donations from residents and event income including a donation in lieu of funeral flowers in memory of the late Mrs Tanya Whannell – a long-standing supporter.

Principal risks and uncertainties

The principal risks for The Foundation are being unable to secure funds for the core team and failing to secure our longer-term financial sustainability. As such, we are building in applications for core fund grants, ensuring we generate unrestricted income (rather than solely restricted and project funding) and building-in appropriate full cost recovery models.

Structure, Governance and Management

Nature of Governing Document

The organisation is governed by the company's Articles and Memorandum. The company, limited by guarantee, was registered in England and Wales on 20th October 2014, and on 6th November the submission to the Charities Commission was made. The organisation was approved as a charity on 14th January 2015. A Charitable Trading Company, of which The Foundation is the sole shareholder was incorporated on 10th January 2022 and was operational from the start of the 2022/23 financial year.

Organisational Structure

On the 01 April 2024, The Foundation had nine trustees. During 2024/25 Roger Brown, Mark Kiteley and Mark Cribb, our Chair of four years, stepped down as Trustees.

The trustees meet a minimum of quarterly to provide strategic direction for the Foundation. Trustees are recruited and trained following the Charity Commission's guidance (CC30). All trustees are aware of the six main Essential Trustee duties (CC3).

Day-to-day operations of The Foundation is administered by the Chief Executive Officer John Hanson, with responsibilities defined in a Scheme of Delegation of Authority. The Foundation currently has the equivalent of 11.5 full-time-equivalent staff (FTE) members with the charity and, plus 3–8 FTE part-time hourly paid contract staff members supporting trading operation.

Pay and remuneration for key personnel are recommended to the trustees for agreement by the Chief Executive Officer in line with our delegated authority agreement.

Major risks and their management

Resources

Staffing will always be a challenge in small charities, due to relatively low salaries and reliance on a single individual for each job function. Consequently, we continue to work with our HR provider to regular review benefits and have built-in non-financial benefits such as flexible working arrangements, team day out, etc., to recognise the team's hard work. Likewise, we have introduced a similar recognition for our volunteers who work alongside the salaried team.

Our Trading Manager left our employment at the end of Jan '25 and, due to restricted funding, their role was subsumed into the CEO's duties.

We continue to work with BCP Council - landlord for the parks and green spaces we work in - and both parties adhere to the ways or working and agreements set out within our Memorandum of Understanding. We also continue to outsource all IT services to AnyTech Solutions in Poole.

A lease for our office in Winton Recreation Ground hasn't been forthcoming from BCP Council, however this is considered a low risk by our Trustees, as we have written agreements in place.

Funding

2024/25 was the ninth year of operation for the Foundation. Our revenue decreased by 12% from £610,692 to £534,722. Our 2024/25 funds have primarily been generated through grants for the Green Heart Parks project (£404,526), Parks in Mind project (£44,395), and our Urban Greening (£44,653) as well as public donations for our cause.

The Foundation is committed to ensuring that a high proportion of donated funds go directly to the cause, with minimum administrative overheads. In terms of covering administrative and fundraising functions, the Foundation is working to develop unrestricted income streams to cover costs, primarily through trading and fundraising. We will continue to diversify these income streams to ensure we become a financially secure charity with the ability to employ a small number of paid staff.

Operational

Operational risks, such as security and health and safety, are reviewed and assessed on a regular basis by the Chief Executive Officer and are mitigated as far as possible. Any significant risks identified in our risk register are escalated to the Board of Trustees.

Plans for future periods

The Foundation's 2022-2025 strategy focuses on improving urban community parks for both wildlife and residents.

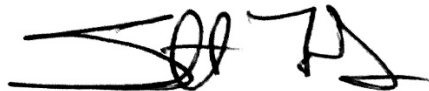
Aims and key objectives for future periods

- To further improve BCP's community parks and greenspaces for people and wildlife through our Green Heart Parks and Urban Greening projects, focusing on increasing community cohesion and the diversity of people using parks, and teaching and encouraging residents and community groups through activities and resources to replicate these learnings in their own green spaces.
- To transition through a period of change following the ending of our Future Parks Accelerator funding, developing a new 5-year strategy for The Parks Foundation 2026 – 2030, linking in with our strategic partner, BCP Council.
- Develop a partnership with the National Trust – Brownsea/Bournemouth Poole and Christchurch.
- To continue to grow the reputation and supporter base of the Foundation through increased marketing and project delivery.
- To increase unrestricted income, through our fundraising and trading operations, to ensure that the Foundation becomes financially stable.

- To expand our Parks in Mind project in parks and community cafes, demonstrating the impact an ecotherapy project can have on people's mental and physical health and wellbeing.
- To develop more partnerships with community, wellbeing and environmental organisations to deliver meaningful programmes.
- To seek national support and funding for the work of the Foundation and to advocate charitable assistance for the good that public parks provide.

Approval

The annual report was approved by the trustees of the Charity on 19th December 2025 and signed on its behalf by:



Stuart Folley
Treasurer Trustee

Independent Examiner's Report to the Trustees of The Parks Foundation

Independent examiner's report to the trustees of The Parks Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since The Parks Foundation'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 ICAEW which is a listed body. 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:

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

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



Date **22nd December 2025**

Miss JA Richardson FCA FCCA DChA
32 Award Road
Wimborne
Dorset
BH21 7NT

The Parks Foundation - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	429,615	92,897	522,512	596,270
Charitable activities	A2	-	-	-	8,169
Other trading activities	A3	15	-	15	2,814
Investments	A4	534	-	534	3,439
Other	A5	11,659	-	11,659	-
Total income	A	441,823	92,897	534,720	610,692
Expenditure on:					
Raising funds	B1	83	-	83	1,501
Charitable activities	B2	442,312	97,074	539,386	504,864
Total expenditure	B	442,395	97,074	539,469	506,365
Net (expenditure)/income for the year		(572)	(4,177)	(4,749)	104,327
Transfers between funds	C	17,278	(17,278)	-	-
Net income after transfers	A-B-C	16,706	(21,455)	(4,749)	104,327
Net movement in funds		16,706	(21,455)	(4,749)	104,327
Reconciliation of funds:-					
	E				
Total funds brought forward		263,154	86,876	350,030	245,703
Total funds carried forward		279,860	65,421	345,281	350,030

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 27 to 41 form an integral part of these accounts.

The Parks Foundation - Statement of Financial Activities for the year ended 31 March 2025

The Parks Foundation - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income from:				
Donations & Legacies	A1	459,192	137,078	596,270
Charitable activities	A2	8,169	-	8,169
Other trading activities	A3	2,814	-	2,814
Investments	A4	3,435	-	3,439
Other	A5	-	-	-
Total income	A	473,610	137,078	610,692
Expenditure on:				
Raising funds	B1	1,501	-	1,501
Charitable activities	B2	411,564	93,300	504,864
Other	B3	-	-	-
Total expenditure	B	413,065	93,300	506,365
Net income for the year		60,545	43,778	104,327
Transfers between funds	C	9,051	(9,051)	-
Net income after transfers		69,596	34,727	104,327
Net movement in funds		69,596	34,727	104,327
Reconciliation of funds:-				
Total funds brought forward	E	193,558	52,149	245,703
Total funds carried forward		263,154	86,876	350,030

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 27 to 41 form an integral part of these accounts.

The Parks Foundation - Statement of Financial Activities for the year ended 31 March 2025

The Parks Foundation - Statement of Financial Activities for the year ended 31 March 2025

The Parks Foundation - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	(4,749)	104,327
Resources applied on functional fixed assets	(971)	(10,371)
Net resources available to fund charitable activities	<u>(5,720)</u>	<u>93,956</u>

The notes attached on pages 27 to 41 form an integral part of these accounts.

The Parks Foundation - Statement of Financial Activities for the year ended 31 March 2025

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	263,154	86,876	350,030	245,707
Recognised gains and losses before transfers	(572)	(4,177)	(4,749)	104,327
	262,582	82,699	345,281	350,034
(From)/To unrestricted revenue funds	17,278	(17,278)	-	-
Closing revenue funds	279,860	65,421	345,281	350,034

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	279,860	65,421	345,281	350,034

The notes attached on pages 27 to 41 form an integral part of these accounts.

The Parks Foundation - Statement of Financial Activities for the year ended 31 March 2025

**The Parks Foundation
Income and Expenditure Account for the year ended 31 March 2025 as required by the
Companies Act 2006**

	2025 £	2024 £
<i>Income</i>		
Income from operations	522,527	607,253
Investment income		
Interest receivable	534	3,439
Other operating income	11,659	-
Gross income in the year before exceptional items	534,720	610,692
Gross income in the year including exceptional items	534,720	610,692
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	533,714	499,314
Depreciation and amortisation	4,672	4,550
Fundraising costs	83	1,501
Governance costs	1,000	1,000
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	539,469	506,365
Net income before tax in the financial year	(4,749)	104,327
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(4,749)	104,327
Retained surplus for the financial year	(4,749)	104,327

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 27 to 41 form an integral part of these accounts.

The Parks Foundation - Balance Sheet as at 31 March 2025

	SORP		2025	2024
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	6,294	9,995
Investments held as fixed assets	11	A4	1	1
Total fixed assets			6,295	9,996
Current assets		B		
Debtors	12	B2	197,694	188,973
Cash at bank and in hand		B4	246,058	236,174
Total current assets			443,752	425,147
Creditors: amounts falling due within one year	13	C1	(104,766)	(85,113)
Net current assets			338,986	340,034
The total net assets of the charity			345,281	350,030

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	19	D2	65,422	86,876
Unrestricted Funds				
Unrestricted Revenue Funds	19	D3	279,860	263,154
Designated Funds				
Total charity funds			345,282	350,030

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

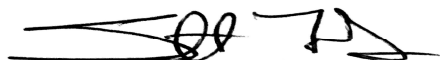
The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Parks Foundation - Balance Sheet as at 31 March 2025

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

A handwritten signature in black ink, appearing to read 'Stuart Folley', written over a horizontal line.

Stuart Folley

Trustee

Approved by the board of trustees on 19 December 2025

Company number 09272223

The notes attached on pages 27 to 41 form an integral part of these accounts.

The Parks Foundation

Cash Flow Statement for the year ended 31 March 2025

		2025 £	2024 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>10,321</u>	<u>77,408</u>
Cash flows from investing activities			
Interest received		534	3,439
Purchase of property, plant and equipment		(971)	(24,904)
Net cash used in investing activities	B	<u>(437)</u>	<u>(21,465)</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>9,884</u>	<u>55,943</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2025		9,884	55,943
Cash and cash equivalents at 1 April 2024		236,174	547,031
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		<u>246,058</u>	<u>602,974</u>

The Parks Foundation

Cash Flow Statement for the year ended 31 March 2025

The Parks Foundation

Cash Flow Statement for the year ended 31 March 2025 - Continued

Reconciliation of net (expenditure)/income to net cash flow from operating activities

Net (expenditure)/income as shown in the Statement of Financial Activities	(4,749)	104,327
Adjustments for :-		
Depreciation charges	4,672	4,550
Write downs of investments	-	-
Net gains on investment assets	-	-
Dividends, interest and rents from investments	(534)	(3,439)
Increase in debtors	(8,721)	(17,425)
Increase/(decrease) in creditors, excluding loans	19,653	(10,605)
Net cash provided by operating activities	A 10,321	77,408

Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand at for the year ended 31 March 2025	246,058	236,174
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	246,058	236,174

The Parks Foundation

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts 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 (FRS102)) (issued in October 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Going Concern

In the opinion of the board the charitable company has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future and therefore the financial statements have been prepared on a going concern basis. The board has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted net expenditure is sufficient with the level of reserves held for the charitable company to be able to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

There are no sources of estimation used in the financial statements.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

The Parks Foundation

Notes to the Accounts for the year ended 31 March 2025

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant, including Government grants, that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

The Parks Foundation

Notes to the Accounts for the year ended 31 March 2025

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Investments in subsidiaries, associates and joint ventures are held at cost

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

The Parks Foundation

Notes to the Accounts for the year ended 31 March 2025

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions for liabilities and charges are recognised and measured at the amount payable at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

The Parks Foundation

Notes to the Accounts for the year ended 31 March 2025

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

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

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

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

The only financial instruments used by the charity are cash and bank accounts. As such the charity is not subject to issues related to financial instruments.

5 Net (deficit)/surplus before tax in the financial year

	2025 £	2024 £
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	4,672	4,550
Pension costs	8,990	8,603
Fees paid to independent examiner	1,000	1,000

6 The contribution of volunteers

The Board of Trustees would like to express their gratitude to all our 306 volunteers who have supported our work across our park cafes, those who help at Parks in Mind, Green Heart Parks and other nature-based or gardening projects, as well as our office operations. They have made a fantastic contribution to our 1667 activities run throughout the year.

7 Staff costs and emoluments

Salary costs	2025 £	2024 £
Gross Salaries excluding trustees and key management personnel	330,125	319,377
Employer's National Insurance for all staff	29,267	25,509
Employer's contribution to defined benefit pension schemes	-	-
Employer's operating costs of defined contribution pension schemes	8,990	8,603
Total salaries, wages and related costs	368,382	353,489

The Parks Foundation

Notes to the Accounts for the year ended 31 March 2025

<i>Numbers of full time employees or full time equivalents</i>	2025	2024
The average number of total staff employed in the year was	<u>14</u>	<u>12</u>
The average number of full time staff employed in the year was	14	12
The estimated full time equivalent number of all staff employed in the year was	14	12

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	14	12
<i>The estimated full time equivalent number of all staff employed as above</i>	<u>14</u>	<u>12</u>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employee received emoluments of more than £60,000 during the year. The total employee benefits of the key management personnel of the charity were £57,609 (2024 - £78,462). Key management personnel comprise the CEO, Fundraising Manager and Project Officer. In addition the freelance book keeper is also classed as key management personnel but not paid a salary.

8 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

No out of pocket expenses were claimed by the Trustees in the year to 31 March 2025 (2024 - £nil)

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	-	6,214	19,888	26,102
Additions	-	971	-	971
At 31 March 2025	<u>-</u>	<u>7,185</u>	<u>19,888</u>	<u>27,073</u>
Depreciation				
At 1 April 2024	-	2,213	13,894	16,107
Charge for the year	-	1,675	2,997	4,672
At 31 March 2025	<u>-</u>	<u>3,888</u>	<u>16,891</u>	<u>20,779</u>
Net book value				
At 31 March 2025	<u>-</u>	<u>3,297</u>	<u>2,997</u>	<u>6,294</u>
At 31 March 2024	<u>-</u>	<u>4,001</u>	<u>5,994</u>	<u>9,995</u>

The Parks Foundation

Notes to the Accounts for the year ended 31 March 2025

11 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2024	1	-	-	1
At 31 March 2025	1	-	-	1
Analysis between fair value and historical cost				
Investments as above held at fair value	1	-	-	1

The subsidiary company is The Parks Foundation Trading Limited whose company number is 13837060. The loss for the financial year ended 31 March 2025 was a loss of £17,734 (2024 - loss £20,013). The reserves of the company as at 31 March 2025 were a deficit of £32,184 (2024 - deficit £14,450).

12 Debtors

	2025 £	2024 £
Trade debtors	35,632	9,020
Amounts owed by group undertakings and undertakings in which the charity has a participating interest	58,283	57,443
Prepayments and accrued income	102,311	119,510
Other debtors	1,468	3,000
	197,694	188,973

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	26,168	77,110
Accruals	63,345	5,588
PAYE, NIC VAT and other taxes	26	-
Other creditors	15,227	2,415
	104,766	85,113

14 Funds received as agent

During the year to 31 March 2024 £113,794 (2024 - £102,263) Nature Recovery and Poole Park Railway) were received as agent in respect of the Urban Greening and Mudeford Wood projects. As at the balance sheet date, £10,720 (2024 - £58,370) was outstanding and is included in other creditors (2024 in trade creditors) per note 13.

15 Guarantees made by the charity on behalf of trustees

There have been no guarantees made by the charity on behalf of the trustees in the period.

The Parks Foundation

Notes to the Accounts for the year ended 31 March 2025

16 Income and Expenditure account summary

	2025 £	2024 £
At 1 April 2024	350,034	245,707
(Loss)/surplus after tax for the year	(4,749)	104,327
At 31 March 2025	345,285	350,034

17 No related party transactions

There were no transactions with related parties in the year.

18 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	6,294	-	-	6,294
Investments at valuation:-				
<i>Fixed asset investments</i>	1	-	-	1
Current Assets	373,028	5,303	65,421	443,752
Current Liabilities	(104,766)	-	-	(104,766)
	274,557	5,303	65,421	345,281
At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	9,995	-	-	9,995
Investments at valuation:-				
Fixed asset investments	1	-	-	1
Current Assets	347,322	-	77,825	425,147
Current Liabilities	(85,113)	-	-	(85,113)
	272,205	-	77,825	350,030

19 Change in total funds over the year as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2024 £	Movement in funds in 2025 See Note 20 £	Transfers between funds in 2025 See Note 21 £	Funds carried forward to 2026 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	263,154	(572)	17,278	279,860
Total unrestricted and designated funds	263,154	(572)	17,278	279,860
<i>Restricted funds:-</i>				
Parks in Mind	8,555	6,930	-	15,485
Future Parks (Urban Greening)	41,734	267	-	42,001

The Parks Foundation

Notes to the Accounts for the year ended 31 March 2025

Nature Recovery project	20,275	(2,997)	(17,278)	-
Park Yoga	562	(562)	-	-
Outdoor Classroom	15,750	(7,814)	-	7,936
Total restricted funds	86,876	(4,176)	(17,278)	65,422
Total charity funds	350,030	(4,748)	-	345,282

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	441,823	(442,395)	-	(572)
Restricted funds:-				
Parks in Mind	44,395	(37,465)	-	6,930
Future Parks (Urban Greening)	44,653	(44,386)	-	267
Nature Recovery project	-	(2,997)	-	(2,997)
Park Yoga	3,850	(4,412)	-	(562)
Outdoor Classroom	-	(7,814)	-	(7,814)
	534,720	(539,469)	-	(4,749)

21 Details of transfers between funds in the year as shown in Note 19

The transfers shown in note 19 above are:-	2025 £
Transfers to/(from) Unrestricted Funds to cover deficits on Restricted Funds or when funds are lawfully reallocated	17,278
To/(from) Restricted Revenue Funds	- 17,278
Net transfers	-

22 The purposes for which the funds as detailed in note 19 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
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Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Parks in Mind	The fund provides fun nature conservation and other outdoor activities to help improve health and wellbeing.
Future Parks (Urban Greening)	This fund aims to enhance the sustainability of our urban enviroment whilst increasing biodiversity and connection to nature in our community's own land.

The Parks Foundation

Notes to the Accounts for the year ended 31 March 2025

Contactless Donations Trial	This fund supports our contactless donation pilot project across 4 parks seeking ways to become more sustainable as a charity.
Nature Recovery project	This funds is an extension of our Pilot Parks programme, collaborating with BCP Council to transform 8 parks for people and nature.
Park Yoga	This fund is dedicated to out partnership with Park Yoga delivering yoga and Tai Chi classes across 3 flagship parks.
Outdoor Classroom	This fund seeks to provide educational outreach using our parks as a base.

23 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Parks Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP

This analysis is classssified by conventional nominal descriptions and not by activity.

24 Donations and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	51,480	3,717	55,197	30,041
Total donations and gifts from individuals	51,480	3,717	55,197	30,041
Revenue grants from government and public bodies				
Government grants	246,321	42,977	289,298	274,818
Total public sector revenue grants	246,321	42,977	289,298	274,818
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	-	-	-
Government grants	130,877	46,203	177,080	288,411
Total private sector revenue grants	130,877	46,203	177,080	288,411
Gift aid reclaimed				
Various individuals	937	-	937	3,000
Total Gift aid reclaimed	937	-	937	3,000
Total Donations and Legacies	429,615	92,897	522,512	596,270

25 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	-	-	-	8,169
Total Primary purpose and ancillary trading	-	-	-	8,169

The Parks Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP

26 Total Income from charitable activities

	Current year Unrestricted Funds £ 2025	Current year Restricted Funds £ 2025	Current year Total Funds £ 2025	Prior Year Total Funds £ 2024
Total income from charitable trading	-	-	-	8,169
Total from charitable activities	A2 -	-	-	8,169

27 Income from other, non charitable, trading activities

	Current year Unrestricted Funds £ 2025	Current year Restricted Funds £ 2025	Current year Total Funds £ 2025	Prior Year Total Funds £ 2024
Income from fundraising events	15	-	15	2,814
Total from other activities	A3 15	-	15	2,814

28 Investment income

	Current year Unrestricted Funds £ 2025	Current year Restricted Funds £ 2025	Current year Total Funds £ 2025	Prior Year Total Funds £ 2024
Bank Interest Receivable	534	-	534	3,439
Total investment income	A4 534	-	534	3,439

29 Other income and gains

	Current year Unrestricted Funds £ 2025	Current year Restricted Funds £ 2025	Current year Total Funds £ 2025	Prior Year Total Funds £ 2024
Summary of Other income				
Sundry other income	11,659	-	11,659	-
Total other income	A5 11,659	-	11,659	-

30 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds £ 2025	Current year Restricted Funds £ 2025	Current year Total Funds £ 2025	Prior Year Total Funds £ 2024
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The Parks Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP

Gross wages and salaries - charitable activities	245,134	84,991	330,125	237,474
Employers' NI - Charitable activities	29,267	-	29,267	18,967
Defined benefit pension costs - charitable activities	-	-	-	-
Travel and Subsistence - Charitable Activities	4,370	-	4,370	2,387
Community Gardens	6,643	-	6,643	60,965
Planting	6,296	2,290	8,586	22,180
Landscaping and signage	33,185	3,491	36,676	105
Watering	-	-	-	11,227
Sculptures & Structures	1,862	2,825	4,687	2,286
Tools, ranger and food growing	14,145	3,477	17,622	18,479
Clothing	-	-	-	2,314
Equipment rental & maintenance	20	-	20	37
Total direct spending	B2a 349,912	97,074	446,986	382,818

31 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Grants made to organisations	13,668	-	13,668	-
Total grantmaking costs	B2c 13,668	-	13,668	-

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Kingfisher Barn	13,106	-	13,106	-
Park Yoga	562	-	562	-
	13,668	-	13,668	-

32 Support costs for charitable activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Employee costs not included in direct costs				
Salaries - Administrative staff	-	-	-	81,903

The Parks Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP

Defined contribution pension cost - administrative staff	-	-	-	2,206
Employers' NI - Administrative staff	-	-	-	6,542
Training and conference - staff	1,680	-	1,680	2,602
Travel and subsistence - staff	246	-	246	6
Recruitment expenses	-	-	-	339
Subcontractors	6,669	-	6,669	6,549
Premises Expenses				
Light heat and power	941	-	941	1,331
Premises repairs, renewals and maintenance	21	-	21	410
Cleaning and waste management	629	-	629	97
Telephone	2,312	-	2,312	1,896
I T costs	10,685	-	10,685	9,855
Administrative overheads				
Telephone, fax and internet	-	-	-	1
Office equipment	8	-	8	458
Stationery and printing	687	-	687	439
Subscriptions	1,009	-	1,009	260
IT equipment	-	-	-	1,607
Software licences and expenses	67	-	67	602
Exhibitions	-	-	-	76
Advertising and marketing	717	-	717	748
Liability and contents insurance	2,767	-	2,767	1,107
Graphic Design	45	-	45	185
Webhosting	145	-	145	540
Infrastructure costs	-	-	-	588
Other expenditure	-	-	-	207
Other expenses	17,996	-	17,996	(29,676)
Vehicle expenses	1,470	-	1,470	3,479
Refrfreshments	1,519	-	1,519	254
Professional fees paid to advisors other than the auditor or examiner				
Consultancy fees	10,780	-	10,780	8,171
Other legal and professional	4,833	-	4,833	845
Works contractors fees	2,650	-	2,650	7,950
Book keeping	4,998	-	4,998	4,432
Financial costs				
Bank charges	186	-	186	488
Depreciation & Amortisation in total for the	4,672	-	4,672	4,550
Support costs before reallocation	77,732	-	77,732	121,047
Total support costs	77,732	-	77,732	121,047

The basis of allocation of costs between activities is described under accounting policies

33 Other Expenditure - Governance costs

Current year	Current year	Current year	Prior Year
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The Parks Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Independent Examiner's fees	1,000	-	1,000	1,000
Total Governance costs	1,000	-	1,000	1,000

34 Total Charitable expenditure

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	B2a	349,912	97,074	446,986	382,818
Total grantmaking costs	B2c	13,668	-	13,668	-
Total support costs	B2d	77,732	-	77,732	121,047
Total Governance costs	B2e	1,000	-	1,000	1,000
Total charitable expenditure	B2	442,312	97,074	539,386	504,865

35 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Cost of fundraising activities		83	-	83	1,501
Total fundraising costs	B1	83	-	83	1,501