

**REGISTERED COMPANY NUMBER: CE007851 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1168208**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**  
  
**FOR**  
**PARK VIEW 4U CIO**

Whitehead & Howarth  
327 Clifton Drive South  
Lytham St Annes  
Lancashire  
FY8 1HN

**PARK VIEW 4U CIO****CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31ST MARCH 2023**

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**PARK VIEW 4U CIO****REPORT OF THE TRUSTEES**  
**for the Year Ended 31ST MARCH 2023**

The trustees who are also 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 31st March 2023. 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES****Objectives and aims**

The Charitable objectives for the Park View 4U Charity are as follows:

To provide, or assist in the provision of, facilities for education, recreation or other leisure time occupation for the benefit of the inhabitants of Lytham and the surrounding area, in the interest of social welfare and with the object of improving the condition of life of the said inhabitants. In particular:

- The provision and maintenance of recreational facilities in the playing fields in Lytham known as QEII Park View Playing Fields;
- The provision and maintenance of a Community Centre within the QEII Park View Playing Fields, and to maintain or manage or co-operate with any statutory authority in the maintenance and management of this centre for activities promoted by the charity in furtherance of its objects;
- To advance the education of the public in general and promote learning for pleasure in order to develop their individual capabilities, competencies, skills and understanding in subjects of educational value.

**Significant activities**

Since its formation, the Charity has successfully developed a once boggy field into a three-generational park that provides play and recreation equipment and facilities for the use of the general public. The Charity delivers a wide range of events, activities and educational programmes for the benefit of the local community.

The Charity owns an 'EcoPod' Education and Community Centre that provide facilities to enable the delivery of the Charity's activities and that is available for hire by the public and our many community partners in the area.

The Charity owns a cafe building and a refreshment kiosk, both situated on the park, that (as of July 2020) are leased to a tenant with the funds generated from rental payments used to support the maintenance and development costs associated with the park's facilities.

To further its aims and objectives, the Charity undertakes fund raising events and activities and applies for relevant grants. The Charity also delivers a range of education and learning activities - the revenue from which helps to support its work.

The Charity employs a small team of staff to:

- Manage and maintain the park landscape and the recreational facilities it provides
- Enable the delivery of the charity's community based events and activities
- Deliver educational and learning activities for all ages
- Promote the organization and development of its relationships with partner groups

**Public benefit**

In setting out its activities the Charity always has regard for the Charity Commissions' guidance on Public Benefit.

**Grantmaking**

No grant-making activity is conducted by the Charity.

**PARK VIEW 4U CIO****REPORT OF THE TRUSTEES**  
**for the Year Ended 31ST MARCH 2023****OBJECTIVES AND ACTIVITIES****Volunteers**

The Charity has a large number of volunteers that are involved in delivering its objectives, these include:

- Park View 4U Run Group has 11 qualified volunteer leaders who deliver weekly social running groups for a range of abilities from beginner (including Couch to 5k) through to more experienced. All of the volunteers also trained as first aid first responders.
- Smarter running - free weekly session delivered by a volunteer
- Crossland bikes volunteered their time to continue to maintain the BMX track
- A Community Maker volunteer created new compost beds in the kitchen garden
- Gardening Hub - 10 Community Maker volunteers maintain the kitchen garden and flower beds around the park as well as preparing the site for In Bloom judging and meeting the judges.
- Forest Tots - three volunteers support the delivery of outdoor activities for pre-school aged children
- Health Walk - we have two regular volunteers who support the leadership of our weekly health walk
- 12 men have signed up to our new Men's Group - The Toolkit and volunteer weekly to repair facilities at the park.



**PARK VIEW 4U CIO****REPORT OF THE TRUSTEES**  
**for the Year Ended 31ST MARCH 2023****STRATEGIC REPORT****Achievement and performance****Park and Recreational Facilities**

We have continued to use the £33,000 generously donated by The Windmill Community Benefit Society to the Park View 4U charity to pay for vital repairs and new equipment this year including

- Repairs and running costs in the sand and water play area
- Installation of a new table tennis table as requested by park users
- Removed and replaced Polytunnel cover
- Built 4 new compost bins
  
- AKS Lytham year 7 & 8 students created and decorated bird boxes that were added to our woodland sculpture trail
  
- Volunteers sanded and primed the skate ramps then local graffiti artists produced new artwork across the Park View Skate Park. The event was funded by Live Like Ralph in memory of local skateboarder and artist Ralph Roberts.
  
- National Tree Week - planted 50 trees across the park including Oak, Crab Apple, Maple, Spindle and Birch.
  
- Launch of new Park View 4U website
  
- New defibrillator and cabinet fitted
  
- Repaired and replaced our Outdoor Forest School classroom
  
- Coppiced Hazel and created 96 rods with The Toolkit volunteers for our new heritage craft woven flower beds
  
- Growing Connections - our monthly e-newsletter continued to inform our community of activities and events at the park

**Events and activities**

- Planted Sunflowers for Ukraine and raised £110 for UNICEF
  
- Ribbon making workshops with Fylde Aid for Ukraine in the Eco Pod
  
- Jubilee Jamboree - 2 days of activities to celebrate the Jubilee including 3 drumming workshops, natural crown and jewellery making workshops, make a celebration flag for your street party, woodland party with campfire scones and strawberries funded by Fylde Coast Integrated Care Partnership.
  
- Park View 4U Run Group events including - fancy dress Jubilee Run and Mental Health Champion Run and Talk event.
  
- Real Skate North West delivered weekly Summer skateboarding sessions for beginners, teaching the fundamentals of skateboarding in small groups or 1-1 sessions. They also launched the Cruiser Award for age 6+
  
- "Plants to Dye For Project" - 18 month project ended with an incredible art exhibition in the Eco Pod throughout August. The exhibition displayed the work of all participants involved including naturally dyed scarves, bags, clothing, books and artwork. Everyone involved learned how to grow dye plants from seed, harvest them, create natural inks/dyes and attended natural dye workshops. The project engaged with participants over the age of 50 years and encourage mental health and wellbeing through gardening and creativity. We also built 4 new raised beds in the community kitchen garden. Funded by Dowager Countess Eleanor Peel Trust, Lytham Round Table, Clifton CIO and Speak Up for Women
- Fylde Soroptimists
  
- Wool dyeing workshop with Seriously Hooked Up and Coastal Colours to create 12 coloured yarns to reflect the seasons on the park. These were then used to create 4 wall hangings through weaving workshops using a loom.

**PARK VIEW 4U CIO****REPORT OF THE TRUSTEES**  
**for the Year Ended 31ST MARCH 2023**

- " Our second "Ralphfest", a family friendly skate festival was much bigger including an art exhibition, skate competition, live music, auction, table tennis competition, ukulele lessons, skateboarding lessons with Real Skate, DJ, aqua zip wire and street dance from the FreeFly Crew. Over 2 days Live Like Ralph CIC raised £5,800 and they donated £3,000 to Park View 4U for Skate Park repairs.
- Green Drive Five - 450 juniors and adults took part in a 1-mile and a 5-mile race co-ordinated by Lytham St. Annes Road Runners. Starting and finishing at Park View Eco Pod with medals and trophy presentation. It is the only Five Mile race across Lancashire.
- Enchanted Flying School - Broomstick making and flying lessons for 40 witches and wizards
- LSA Arts Society Portrait Group invited our Park Ranger to sit for them as part of their "People Who Make a Difference" exhibition
- National Tree Week - planted 50 trees with Forest Tots families, gardening club and visitors including a Silver Birch as part of the Queen's Green Canopy.
- Delivered 2 Christmas wreath making workshops with Fylde Rangers and created 40 wreaths
- Took part in the Lytham Business Festive Bear Hunt with art work hidden on the park
- Winter photography workshops with frozen bubbles
- Christmas meals, carol singing and a visit from Santa and his elves
- Community Warm Space for 3 months over winter with activities and refreshments
- 2 fundraising birthday parties with Park View 4U Run Group
- Launch of weekly Men's Wellbeing Group - The Toolkit
- Celebrated 6 years of Park View junior parkrun

**Community Engagement**

Our range of community activities delivered by Park View 4U and local/national partners we work with included:

- Junior parkrun
- 2 x Weekly Forest Tots
- Weekly Gardening Hub
- 5 weekly Lil Beatz Street Dance Classes
- Fylde Family Cycling Club - bikeability, learn to ride, basic skills and club rides
- Junior Herbalist Club - Mel Hornby - Namaste Herbal Healing
- Health Walk - weekly - Ramblers Association - running for 10 years
- Forest School
- Beach School
- Park View 4U Run Group - Return to Running, 2 x Couch to 5k programmes
- Smarter Running
- Seriously Hooked Up - weekly yarn social
- The Wild Revival retreats
- Jayne Morrissey- 6 weeks of empowering women workshops
- Quirky Tearooms
- Guitar Club weekly sessions
- Lytham Junior Football Club
- 5 weekly sessions of Yoga with Mel Hornby
- 3 wreath making workshops with Fylde Rangers
- Willow Workshops with Pip Cottage
- Windmill Community Benefit Society
- Crossland bikes
- Maggie Pearson, textile artist workshops
- International Soroptimists of the Fylde
- Lytham Hall

**PARK VIEW 4U CIO****REPORT OF THE TRUSTEES**  
**for the Year Ended 31ST MARCH 2023**

- Lytham in Bloom and North West in Bloom
- Lancashire Wildlife Trust
- Love My Beach
- Fylde Dunes Officer
- Lytham Round Table
- Fylde Borough Council
- Fylde Council Sport
- LSA Road Runners
- Lancashire Police
- Lytham St. Annes Together - Social Prescribing
- Lytham Life and Style
- Jolly Joggers
- Milligan and McCann football
- Lytham Lions
- Clifton CIO
- Live Like Ralph
- Preston College
- Countess Dowager Eleanor Peel Trust
- National Institute of Medical Herbalists
- MIND
- Lancashire Community Foundation
- Lancashire County Council
- AKS
- Assura Community
- LSA Art Society Portrait Group
- Fylde Rangers
- Warm Space
- Mini First Aid
- First Aid Training Plus
- Fylde Repair Café
- Real Skate North West
- Wesley's larder
- Skool of Street
- Fylde Aid

**Educational Programmes & Skills development**

- Deliver 2 Stone Age Experiential Learning Days for schools
- Delivered 2 Wellbeing Days at Preston College for 240 students
- Our second year of Junior Herbalist Club leader training with Mel Hornby MNIMH and The National Institute of Medical Herbalists. 7 participants became qualified leaders after the week long course in the Eco Pod, kitchen garden and playing fields
- Delivered 6 weeks of Forest school CPD for teachers at Kirkham St. Michael's Primary School.
- Outdoor Adventure Day for 150 pupils at the Willows Catholic Primary School.
- Education team were fully booked throughout the year delivering Outdoor Education Programme.
- Twilight Retreats and New Beginnings Day Retreat with the Wild Revival - coaching, visualising and meditation
- Forest Tots - weekly outdoor toddler group attended by 20 families
- Flame Academy - 14 participants joined this wellbeing and cooking project to share recipes and create affordable meals.
- Reiki Level One Workshop
- Seriously Hooked Up celebrated their 5th year of running weekly yarn socials in the Eco Pod
- Mini First Aid delivered Baby and Child First Aid Class
- ITC Level 3 Emergency First Aid at Work course
- Launched our NHS Community Cost of Living programme - Repair, Create and Repurpose with Grow Your Own sessions, Fylde Repair Café, Natural Dyes and Green Cleaning
- Fylde Family Cycling - Learn to Ride sessions
- Delivered a natural dye workshop for home educated families with textile artist Maggie Pearson
- Botanical Printmaking Workshop and Japanese Bookbinding Workshop with By Maggie Naturally

**PARK VIEW 4U CIO****REPORT OF THE TRUSTEES**  
**for the Year Ended 31ST MARCH 2023**

- 3 days of willow weaving workshops with Pip Cottage including baskets, wildlife sculptures and Christmas decorations.

**Recognition and Awards**

- RHS North West in Bloom It's Your Neighbourhood Level 5 Outstanding Award
- Press releases in the LSA Express and Gazette
- BBC Radio Lancashire with Maria Felix Vas - about gardening club and NWIB award
- BBC Radio Lancashire with Paul O'Gorman - about Men's Group The Toolkit
- Park View Community Maker volunteers from our gardening club and run group attended the Fylde Mayor Volunteer recognition event at Fylde Town Hall

**Cafe**

The café and refreshments kiosk on site are leased by the Charity to a third party operator - Quirky Tea Rooms - who have been operating the café since 1st July 2020.

The agreement with Quirky Tea Rooms provides the Charity with a predictable source of income that has improved our ability to plan and conduct park maintenance activities including the employment of our site maintenance manager.

**PARK VIEW 4U CIO****REPORT OF THE TRUSTEES**  
**for the Year Ended 31ST MARCH 2023****STRATEGIC REPORT****Financial review****Financial position**

The Charity has continued to operate with a good financial performance throughout the 2022/3 period. Having entered the year with a small level of reserves in our unrestricted fund, our main focus has been to maintain this, which we have done.

Café revenues have been achieved in line with forecast and our community activities and educational delivery programme have returned to pre-COVID pandemic levels.

The Community activities we have delivered have been supported by the ongoing grant from International Soroptimists of the Fylde and Wyre that covers the core costs of our education and community team salaries. In addition we have secured a number of specific grants to deliver a wide range of social activities to bring people in the community together for their health and wellbeing.

The Charity has been impacted by the significant increase in energy costs, with our fixed term contract ending in September 2022. This places challenges onto the Charity as we are not able to pass the full scale of the increase onto those individuals and organisations who attend our activities or rent our EcoPod Community Centre. Whilst we have increased the price of some activities, we are also considering ways that our running costs can be reduced – such as reducing the off-season hours for our site maintenance team.

**Fund balances**

The financial year ended with total funds available to be carried forward of £540,715. These funds consist of £492,024 of restricted funds and unrestricted funds of £48,691, which form the reserves for the Charity as it moves forward.

**Financial performance**

The charity is split into three departments, Café, Park & Maintenance and Education.

**Café**

The café building was let out to Quirky Tea Rooms in July 2020 on a 5-year lease. This guarantees the charity a set level of rental income each month which covers our general overheads and contributes towards the maintenance of the park.

Annual rent for the café was £22,500 for period 2nd July 2021-2022 and then £25,000 per annum from 2nd July 2022, paid monthly.

**Park & Maintenance**

The Park & Maintenance department, which supports the on-going maintenance and revenue costs associated with the provision of recreational and park facilities, has improved in financial performance in the period.

The café rental income now covers the salary of our park maintenance staff and, together with unrestricted income from community and education events, also provides financial income towards insurance and utility costs.

We have been successful in securing grant funding towards capital maintenance and repair costs for projects across the park including grants received by the Live like Ralph fund, a decking replacement grant and the Men's Toolkit Project. Again we have been supported by Fylde Borough Council throughout the period.

Looking ahead, given the increase in energy costs, we are exploring options to decrease our maintenance costs by moving to seasonal hours for the maintenance staff.

**Education**

The Education Department has increased the level of Community activities they deliver. Income has been generated from educational activities, hire of the Eco Pod and general fundraising.

**PARK VIEW 4U CIO****REPORT OF THE TRUSTEES**  
**for the Year Ended 31ST MARCH 2023****STRATEGIC REPORT**

The salaries of the education team have been supported by the Fylde Soroptimists throughout the period. This support, along with additional grants and the revenue received from community and educational programmes has meant the department has generated a net income for the Charity, contributing to general operating costs and overheads.

**Principal funding sources**

The Charity's main income in the reporting period have been provided by:

Grants received for:

- Education team salaries from Speak Up for Women (Charity arm of the International Soroptimists of the Fylde)
- Jubilee wellbeing activities funded by Fylde Coast Integrated Care Partnership
- Table tennis table funded by the Windmill Community Benefit Society
- Fylde council - match funding for base for table tennis table.
- Repairs for the Park View Skate Park from Live Like Ralph
- Flame Academy - Cost of Living Food programme funded by Assura Community Fund
- Men's Toolkit project funding from The Countess Dowager Eleanor Peel Trust Fund
- Glasdon's Sidebottom Charitable Giving Committee funded a new defibrillator and cabinet
- NHS Community Cost of Living Support Grant funded our Repair, Create and Repurpose Upcycling programme
- Lancashire County Council funded our Warm Space

Income from Tenant for the on-site Café and Kiosk.

Income as a result of charges made for those organisations who access our educational programmes and activities.

This income is supplemented by fundraising events and donations from individuals, organisations and partners.

**Principal risks and uncertainties**

The charity's financial position is much healthier than it has been in recent years. However we do continue to face risks and uncertainties, particularly around funding repairs for park assets. We have a scheduled plan for asset repairs and have been fortunate to receive significant funding during the year. However, we will need to continue sourcing further funding if we are to meet our objectives.

We also continue to face uncertainty around general donations which go towards the ongoing upkeep of the facilities. The current economic climate will mean that for a large number of park users, the ability to give generously will be harder. This will then have a knock on impact on what we receive through this channel.

Finally, as mentioned above, the Charity continues to be impacted by the significant rise in energy costs following the end of its previous fixed term contract in September 2022.

**Future plans**

Looking ahead, key challenges for the Charity Trustees include:

- Continued focus on increasing our 'Community Maker' volunteer levels in support of all aspects of our charitable work
- Continued focus on fundraising to support the essential park maintenance and repairs required over the coming years.

We will continue the development and implementation of the master plan for the park, in conjunction with Fylde Borough Council, that sets out the programme of required maintenance, equipment replacement and planned improvements in order to better plan financially for these.

We will strive to continue to deliver our wide range of activities that we believe offer best benefit to the general public, in line with our charitable objectives, either by ourselves or with our growing number of community partners.

**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**PARK VIEW 4U CIO****REPORT OF THE TRUSTEES**  
**for the Year Ended 31ST MARCH 2023**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a constitution and constitutes a Charitable Incorporated Organisation (CIO).

**Recruitment and appointment of new trustees**

The Charity's constitution contains the terms with regards the appointment of Trustees, these are summarised as follows:

- (1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
- (2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The Charity adopts the approach of regularly reviewing the collective skills and expertise of its trustees and identifies any gaps in this capability or experience that would benefit the charity to deliver its current or future objectives. As potential candidates are identified and agree to join as a Trustee, they are typically invited to shadow the Trustee meetings, are provided coaching and support from existing Trustees before formal appointment in line with the conditions stated above.

**Organisational structure**

The Board of Trustees meet formally on a quarterly basis and more informally on a monthly basis and consider, discuss and vote on all issues and decisions that are material to the management of the Charity and its activities. These meetings also cover the Trustees duty to identify and review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The day-to-day delivery of the Charity's activities are discharged by a small team of staff who are employed by the Charity. The staff enable the delivery of the Charity's community based events and activities, manage and maintain the recreational facilities it provides, operate the café and help to promote the organisation and the development of its relationships with partner groups.

The staff report into the Trustees and attend the monthly Trustee meetings to report on progress and raise any topics for consideration and decision by the Trustees. The staff also have the ability to raise any questions, issues or concerns with the Trustees as required between the meetings as required. Staff policies and procedures have been developed to provide the management framework for the Charity's employees.

The pay and remuneration of the Charity's staff is reviewed on an annual basis, in line with the financial year of the Charity and recorded within the minutes of the appropriate Trustee meeting. A review is made of similar roles within the charitable sector and local government parks departments in order to assist the benchmarking of the salaries, combined with knowledge of the relevant sectors held by the Trustees.

The charity works in partnership with a number of local community groups and charities and these relationships are managed and reviewed by the Trustees to ensure alignment to the charitable objectives of Park View 4U. As required any mutual commitments made between Park View 4U and its partners are documented and recorded in the minutes of the charity.

As of the 1st April 2017, the Charity has operated as a Charitable Incorporated Organisation.

**REFERENCE AND ADMINISTRATIVE DETAILS****Registered Company number**

CE007851 (England and Wales)

**Registered Charity number**

1168208

**PARK VIEW 4U CIO****REPORT OF THE TRUSTEES**  
**for the Year Ended 31ST MARCH 2023****Registered office**

Park View Centre  
 Park View Road  
 Lytham St Annes  
 FY8 4JE

**Trustees**

R Norman  
 R Nichols  
 S Stewart  
 C Oxley

**Independent Examiner**

Whitehead & Howarth  
 327 Clifton Drive South  
 Lytham St Annes  
 Lancashire  
 FY8 1HN

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....05/02/2024..... and signed on the board's behalf by:

M R Norman  
 05/02/2024 14:07:08



.....  
 R Norman - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PARK VIEW 4U CIO**

**Independent examiner's report to the trustees of Park View 4U CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

**Responsibilities and basis of report**

As the charity's 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**

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.

G Maddock  
05/02/2024 15:50:42

*Gareth Maddock*

Gareth Maddock BA(Hons) F.C.A. DChA

Whitehead & Howarth  
327 Clifton Drive South  
Lytham St Annes  
Lancashire  
FY8 1HN

05/02/2024

Date: .....

**PARK VIEW 4U CIO****STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31ST MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		996	51,967	52,963	119,861
Other trading activities	2	23,028	-	23,028	19,769
Investment income	3	35,916	-	35,916	29,634
<b>Total</b>		<u>59,940</u>	<u>51,967</u>	<u>111,907</u>	<u>169,264</u>
<b>EXPENDITURE ON</b>					
Raising funds		837	2,364	3,201	1,859
<b>Charitable activities</b>					
Charitable activities		<u>43,358</u>	<u>58,586</u>	<u>101,944</u>	<u>124,606</u>
<b>Total</b>		<u>44,195</u>	<u>60,950</u>	<u>105,145</u>	<u>126,465</u>
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>133,210</u>
<b>NET INCOME/(EXPENDITURE)</b>		15,745	(8,983)	6,762	176,009
<b>Transfers between funds</b>	13	<u>8,993</u>	<u>(8,993)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		24,738	(17,976)	6,762	176,009
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		23,953	510,000	533,953	357,944
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>48,691</u></u>	<u><u>492,024</u></u>	<u><u>540,715</u></u>	<u><u>533,953</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**PARK VIEW 4U CIO****BALANCE SHEET**  
**31ST MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	-	134,330	134,330	142,008
Investment property	9	-	296,410	296,410	296,410
		-	430,740	430,740	438,418
<b>CURRENT ASSETS</b>					
Debtors	10	9,606	200	9,806	3,678
Cash at bank and in hand		51,212	57,662	108,874	111,978
		60,818	57,862	118,680	115,656
<b>CREDITORS</b>					
Amounts falling due within one year	11	(12,126)	3,421	(8,705)	(20,121)
<b>NET CURRENT ASSETS</b>		48,692	61,283	109,975	95,535
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		48,692	492,023	540,715	533,953
<b>NET ASSETS</b>		48,692	492,023	540,715	533,953
<b>FUNDS</b>	13				
Unrestricted funds				48,692	23,953
Restricted funds				492,023	510,000
<b>TOTAL FUNDS</b>				540,715	533,953

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**PARK VIEW 4U CIO****BALANCE SHEET - continued**  
**31ST MARCH 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ....05/02/2024..... and were signed on its behalf by:

C Oxley  
05/02/2024 13:53:08

*Chris Oxley*  
.....

C Oxley - Trustee

**PARK VIEW 4U CIO****NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31ST MARCH 2023****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**Going concern**

The financial statements are prepared on a going concern basis under the historic cost convention. The trustees consider the use of the going concern basis of accounting is appropriate. The charity has net assets of £540,715 (2022: £533,953) and a net surplus of £6,762 in the year (2022: £176,009). The trustees are monitoring the situation and have a desire to ensure the charity maintains a net surplus position.

The trustees consider that there are no material uncertainties relating to events or conditions that may cause significant doubt about the ability of the Charity to continue as a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- in accordance with the property
Plant and machinery	- 20% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- Straight line over 3 years

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**PARK VIEW 4U CIO****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31ST MARCH 2023****1. ACCOUNTING POLICIES - continued****Debtors**

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

**Creditors**

Creditors are recognised when a legal obligation exists at the reporting date as a result of a past event, and probable there will be a transfer of economic benefit to a third party to settle the obligation, which can be measured or estimated reliably.

**Financial Instruments**

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

**Judgements and estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported in the statement of financial activities during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Accruals, Depreciation and Investment property fair value have had the most significant effect on amounts recognised in the financial statements. See the notes to the accounts for the carrying amounts of these estimates.

**2. OTHER TRADING ACTIVITIES**

	31/3/23	31/3/22
	£	£
Pod hire income	11,853	6,710
Education income	10,904	12,677
Miscellaneous income	271	382
	<u>23,028</u>	<u>19,769</u>

**3. INVESTMENT INCOME**

	31/3/23	31/3/22
	£	£
Rents received	35,686	29,629
Deposit account interest	230	5
	<u>35,916</u>	<u>29,634</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Independent examiners fees	4,640	5,060
Depreciation - owned assets	<u>13,278</u>	<u>11,912</u>

**PARK VIEW 4U CIO****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31ST MARCH 2023****5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

During the year R Norman was reimbursed expenses totalling £184 (2022: £551) for costs incurred for the benefit of the charity.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31/3/23	31/3/22
All Staff	3	3
	<u>      </u>	<u>      </u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	29,972	89,889	119,861
Other trading activities	19,769	-	19,769
Investment income	29,634	-	29,634
<b>Total</b>	<u>79,375</u>	<u>89,889</u>	<u>169,264</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,386	473	1,859
<b>Charitable activities</b>			
Charitable activities	<u>44,210</u>	<u>80,396</u>	<u>124,606</u>
<b>Total</b>	<u>45,596</u>	<u>80,869</u>	<u>126,465</u>
Net gains on investments	<u>-</u>	<u>133,210</u>	<u>133,210</u>
<b>NET INCOME</b>	33,779	142,230	176,009
<b>Transfers between funds</b>	<u>(5,778)</u>	<u>5,778</u>	<u>-</u>
<b>Net movement in funds</b>	28,001	148,008	176,009
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(4,048)	361,992	357,944
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>23,953</u>	<u>510,000</u>	<u>533,953</u>

**PARK VIEW 4U CIO****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31ST MARCH 2023****8. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1st April 2022	196,196	2,118	2,519	1,232	202,065
Additions	-	5,600	-	-	5,600
At 31st March 2023	196,196	7,718	2,519	1,232	207,665
<b>DEPRECIATION</b>					
At 1st April 2022	56,845	45	2,345	822	60,057
Charge for year	11,368	1,413	87	410	13,278
At 31st March 2023	68,213	1,458	2,432	1,232	73,335
<b>NET BOOK VALUE</b>					
At 31st March 2023	127,983	6,260	87	-	134,330
At 31st March 2022	139,351	2,073	174	410	142,008

**9. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1st April 2022 and 31st March 2023	296,410
<b>NET BOOK VALUE</b>	
At 31st March 2023	296,410
At 31st March 2022	296,410
Fair value at 31st March 2023 is represented by:	
	£
Valuation in 2022	133,210
Cost	163,200
	296,410

The fair value of the Investment property was initially valued at the equivalent of 80% of the building costs that housed the Cafe as at the 31st March 2021.

The subsequent revaluation in 2022 is based on the Insured property value as provided by the current Insurance company.

The current value of the investment property is considered by the trustees to be unchanged as at the 31st March 2023.



**PARK VIEW 4U CIO****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31ST MARCH 2023****10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/23	31/3/22
	£	£
Trade debtors	6,939	3,678
Other debtors	2,867	-
	<u>9,806</u>	<u>3,678</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/23	31/3/22
	£	£
Other loans (see note 12)	-	800
Trade creditors	7,108	4,510
Social security and other taxes	(5,790)	8,492
Other creditors	1,768	1,119
Accrued expenses	5,619	5,200
	<u>8,705</u>	<u>20,121</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	31/3/23	31/3/22
	£	£
Amounts falling due within one year on demand:		
Other loans	-	800
	<u>-</u>	<u>800</u>

**PARK VIEW 4U CIO****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31ST MARCH 2023****13. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General Fund	14,281	16,402	18,009	48,692
Poly Tunnel	213	-	(213)	-
Ball	3,188	-	(3,188)	-
Wild Edges	1,188	-	(1,188)	-
Wild Edges 2	1,684	-	(1,684)	-
Plants to Dye for	3,283	(656)	(2,627)	-
Skate Park	31	-	(31)	-
Soup Dragons	85	-	(85)	-
	<hr/> 23,953	<hr/> 15,746	<hr/> 8,993	<hr/> 48,692
<b>Restricted funds</b>				
Building Fund	108,023	(8,463)	-	99,560
Sand & Water Fund	331,770	(2,720)	-	329,050
Landscaping to Pod	1,375	-	-	1,375
Windmill Community	14,678	(493)	-	14,185
Babes in the Wood	7,179	(359)	-	6,820
Soroptimists	30,737	(12,028)	-	18,709
Cycling @ Park View	5,000	(170)	-	4,830
FBC Toilet Fund	9,024	-	(9,024)	-
Live like Ralph Event	2,214	(437)	-	1,777
Clive Barley's Mile Fund	-	1,106	-	1,106
Decking Replacement	-	4,000	-	4,000
Flame Academy	-	763	-	763
Glasdon Defibrillator	-	1,630	-	1,630
Live Like Ralph 2023 & Skate Park	-	3,179	31	3,210
Men's Toolkit Project	-	4,539	-	4,539
Rhytham for Living	-	77	-	77
Warm Spaces (Lancashire CC)	-	392	-	392
	<hr/> 510,000	<hr/> (8,984)	<hr/> (8,993)	<hr/> 492,023
<b>TOTAL FUNDS</b>	<hr/> <hr/> 533,953	<hr/> <hr/> 6,762	<hr/> <hr/> -	<hr/> <hr/> 540,715

**PARK VIEW 4U CIO****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31ST MARCH 2023****13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	59,940	(43,538)	16,402
Plants to Dye for	-	(656)	(656)
	<hr/> 59,940	<hr/> (44,194)	<hr/> 15,746
<b>Restricted funds</b>			
Building Fund	186	(8,649)	(8,463)
Sand & Water Fund	-	(2,720)	(2,720)
Windmill Community	1,950	(2,443)	(493)
Babes in the Wood	-	(359)	(359)
Soroptimists	30,000	(42,028)	(12,028)
Cycling @ Park View	-	(170)	(170)
Live like Ralph Event	-	(437)	(437)
Clive Barley's Mile Fund	1,106	-	1,106
Decking Replacement	4,000	-	4,000
Flame Academy	999	(236)	763
Glasdon Defibrillator	1,740	(110)	1,630
Live Like Ralph 2023 & Skate Park	3,179	-	3,179
Men's Toolkit Project	5,000	(461)	4,539
NHS Cost of Living	3,057	(3,057)	-
Rhytham for Living	255	(178)	77
Warm Spaces (Lancashire CC)	495	(103)	392
	<hr/> 51,967	<hr/> (60,951)	<hr/> (8,984)
<b>TOTAL FUNDS</b>	<hr/> <hr/> 111,907	<hr/> <hr/> (105,145)	<hr/> <hr/> 6,762

**PARK VIEW 4U CIO****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31ST MARCH 2023****13. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General Fund	(15,604)	35,663	(5,778)	14,281
Poly Tunnel	213	-	-	213
Ball	3,188	-	-	3,188
Wild Edges	1,188	-	-	1,188
Wild Edges 2	1,967	(283)	-	1,684
Plants to Dye for	5,000	(1,717)	-	3,283
Skate Park	-	31	-	31
Soup Dragons	-	85	-	85
	(4,048)	33,779	(5,778)	23,953
<b>Restricted funds</b>				
Building Fund	116,672	(8,649)	-	108,023
Sand & Water Fund	201,280	130,490	-	331,770
Landscaping to Pod	1,375	-	-	1,375
Windmill Community	3,929	10,749	-	14,678
Babes in the Wood	4,280	2,899	-	7,179
Police	1,674	(13)	(1,661)	-
Soroptimists	32,782	(9,484)	7,439	30,737
Cycling @ Park View	-	5,000	-	5,000
FBC Toilet Fund	-	9,024	-	9,024
Live like Ralph Event	-	2,214	-	2,214
	361,992	142,230	5,778	510,000
<b>TOTAL FUNDS</b>	<b>357,944</b>	<b>176,009</b>	<b>-</b>	<b>533,953</b>

**PARK VIEW 4U CIO****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31ST MARCH 2023****13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General Fund	76,565	(40,902)	-	35,663
Wild Edges 2	-	(283)	-	(283)
Plants to Dye for	1,829	(3,546)	-	(1,717)
Skate Park	31	-	-	31
Soup Dragons	950	(865)	-	85
	<hr/>	<hr/>	<hr/>	<hr/>
	79,375	(45,596)	-	33,779
<b>Restricted funds</b>				
Building Fund	-	(8,649)	-	(8,649)
Sand & Water Fund	-	(2,720)	133,210	130,490
Windmill Community	33,000	(22,251)	-	10,749
Babes in the Wood	3,395	(496)	-	2,899
Police	-	(13)	-	(13)
Soroptimists	30,000	(39,484)	-	(9,484)
Cycling @ Park View	5,000	-	-	5,000
FBC Toilet Fund	14,959	(5,935)	-	9,024
Little Magic Grants				
	<hr/>	<hr/>	<hr/>	<hr/>
	1,250	(1,250)	-	-
Live like Ralph Event	2,285	(71)	-	2,214
	<hr/>	<hr/>	<hr/>	<hr/>
	89,889	(80,869)	133,210	142,230
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>169,264</u>	<u>(126,465)</u>	<u>133,210</u>	<u>176,009</u>

Material restricted funds include the:

Building fund which was established from grant funding to create and maintain the education buildings held in the charity; the Sand & Water fund which was created to build the sand and water play area and equipment used within the charities park.

Soroptimists fund which provides education staff in the local community. During the year grants totalling £30,000 were received in support of this fund.

Windmill Community fund which is for the maintenance of the water pour play area, equipment and other vital repairs at the park. During the year a grant of £1,950 was received in support of this fund.

FBC Toilet fund for the maintenance, cleaning and attendance of the toilets located at the Cafe building for public use.

Men's tool kit project. A grant of £5,000 was received from The Countess Dowager Eleanor Peel Trust Fund for help towards the Men's wellbeing group.

**Transfers between funds**

Included within current year transfers between funds were £9,024 from the restricted FBC Toilet fund to the unrestricted general fund. This is due to costs in earlier years being paid from the general fund that actually related to the FBC Toilet fund spare. The grant was provided to keep people safe throughout Covid and the toilets were given priority and deemed restricted, the funds in respect of this grant have been fully utilised.

Other current year transfers between funds were transfers from unrestricted Designated funds back to the General fund as the projects the Designated funds were allocated to have since ceased.

**PARK VIEW 4U CIO****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31ST MARCH 2023****14. CONTINGENT LIABILITIES**

During the year the Eco pod flooring was found to be in poor condition as a result of storm damage and water ingress. Structural surveys have been carried out and substantial repair work is required.

The decking around the EcoPod floor is also in a poor condition and requiring replacement.

Consultations are still ongoing as to the repair costs and the potential for a new development. Grants of £4,000 have been received during the year and there is the potential for further grants to be received to help towards the final costs.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2023.

**PARK VIEW 4U CIO****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31ST MARCH 2023**

	31/3/23 £	31/3/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,466	3,167
Grants	47,497	116,694
	<hr/> 52,963	<hr/> 119,861
<b>Other trading activities</b>		
Pod hire income	11,853	6,710
Education income	10,904	12,677
Miscellaneous income	271	382
	<hr/> 23,028	<hr/> 19,769
<b>Investment income</b>		
Rents received	35,686	29,629
Deposit account interest	230	5
	<hr/> 35,916	<hr/> 29,634
<b>Total incoming resources</b>	<hr/> 111,907	<hr/> 169,264
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	580	771
Other purchases	683	516
Fund raising expenses	28	28
Plant and machinery	1,413	45
Fixtures and fittings	87	88
Computer equipment	410	411
	<hr/> 3,201	<hr/> 1,859
<b>Charitable activities</b>		
Wages	59,561	57,570
Social security	-	89
Pensions	1,238	1,123
Rates and water	1,840	868
Insurance	2,935	2,890
Light and heat	9,282	5,563
Telephone	491	542
Postage and stationery	127	429
Sundries	1,394	1,314
Staff recruitment and training	382	1,526
Repairs and renewals	4,942	25,844
Cleaning	906	6,387
Building and premises expenses	1,354	1,839
Carried forward	84,452	105,984

This page does not form part of the statutory financial statements

**PARK VIEW 4U CIO****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31ST MARCH 2023**

	31/3/23 £	31/3/22 £
<b>Charitable activities</b>		
Brought forward	84,452	105,984
Vehicle expenses	53	134
Subscriptions	500	415
Professional fees	930	1,644
Long leasehold	11,369	11,369
	<hr/> 97,304	<hr/> 119,546
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiners fees	4,640	5,060
	<hr/> 105,145	<hr/> 126,465
<b>Net income before gains and losses</b>	6,762	42,799
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	-	133,210
	<hr/> 6,762	<hr/> 176,009
<b>Net income</b>	<hr/> <hr/> 6,762	<hr/> <hr/> 176,009

This page does not form part of the statutory financial statements