



Bristol and Bath Parks Foundation
(operating under the working name of Your Park Bristol
and Bath)
Annual Report & Financial Statements
for the year ended 31 December 2022

Your Park Bristol and Bath is the working name of the Bristol and Bath Parks Foundation
A charitable incorporated organisation (CIO) | Charity number 1182217
www.yourpark.org.uk

Your Park Bristol and Bath

Contents

For the year ended 31 December 2022

	Page
Reference and administrative details	1
Report of the trustees	
Aim and purposes	2
Objectives and activities	2
Achievements and performance	2
Financial review	5
Plans for the future	6
Structure, governance and management	8
Statement of responsibilities of trustees	9
Independent auditors' report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13

Your Park Bristol and Bath

Reference and administrative details

For the year ended 31 December 2022

Charity number	1182217																						
Registered office and operational address	St George Community Centre Church Road St George Bristol BS5 8AA																						
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Rob Acton-Campbell</td><td>Chair</td></tr><tr><td>Megan Belcher</td><td>Appointed 7 February 2023</td></tr><tr><td>Mark Blackburn</td><td></td></tr><tr><td>Patsy Connor</td><td></td></tr><tr><td>Jack Gibbon</td><td>Appointed 7 February 2023</td></tr><tr><td>Karen Gill</td><td></td></tr><tr><td>Matthew Hall</td><td>Resigned 3 December 2022</td></tr><tr><td>Roy Kareem</td><td>Appointed 9 February 2022</td></tr><tr><td>Derek Perry</td><td>Resigned 27 June 2022</td></tr><tr><td>Lynn Robinson</td><td></td></tr><tr><td>Laura Salisbury</td><td></td></tr></table>	Rob Acton-Campbell	Chair	Megan Belcher	Appointed 7 February 2023	Mark Blackburn		Patsy Connor		Jack Gibbon	Appointed 7 February 2023	Karen Gill		Matthew Hall	Resigned 3 December 2022	Roy Kareem	Appointed 9 February 2022	Derek Perry	Resigned 27 June 2022	Lynn Robinson		Laura Salisbury	
Rob Acton-Campbell	Chair																						
Megan Belcher	Appointed 7 February 2023																						
Mark Blackburn																							
Patsy Connor																							
Jack Gibbon	Appointed 7 February 2023																						
Karen Gill																							
Matthew Hall	Resigned 3 December 2022																						
Roy Kareem	Appointed 9 February 2022																						
Derek Perry	Resigned 27 June 2022																						
Lynn Robinson																							
Laura Salisbury																							
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ																						
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																						

Your Park Bristol and Bath

Report of the trustees

For the year ended 31 December 2022

The trustees present their annual report and financial statements for year ended 31 December 2022. Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and they and the annual report comply with Your Park Bristol and Bath's governing documentation and applicable law.

AIM AND PURPOSES

Your Park Bristol and Bath has summarised its core charitable purposes to:

- Protect the environment, animals and plants;
- Promote volunteering;
- Support recreation;
- Support health and wellbeing; and
- Promote community cohesion.

OBJECTIVES AND ACTIVITIES

Your Park Bristol and Bath's charitable objects, as set out in its constitution, are to:

- provide and enhance, and/or assist in the provision and enhancement of, parkland for the use and enjoyment of the public in the Area of Benefit (including, but without limitation, the provision and maintenance of facilities and equipment) and "parkland" shall include but is not limited to public parks, gardens, landscaped areas, woodland, playing fields, playgrounds, nature reserves and recreational spaces;
- advance the education of the public in the Area of Benefit including (but without limitation) with regard to horticulture, arboriculture, ecology, geology, archaeology, heritage and local history; and
- improve the conditions of life for the inhabitants of the Area of Benefit in the interests of social welfare by providing and/or assisting in the provision of facilities for recreation or other leisure time occupation.

Your Park's defined "Area of Benefit" is "the administrative areas of Bristol City Council, Bath and North East Somerset Council, North Somerset Council and South Gloucestershire Council, and such other areas as the trustees may from time to time determine".

However, Your Park Bristol and Bath will initially focus its activities on the cities of Bristol and Bath.

Your Park Bristol and Bath will not take over the ownership or management of parks but identify projects and partnerships that will help everyone experience the benefits of these parks and green spaces and indirectly improve and enhance them.

Public benefit

The trustees have complied with their duty to have regard to the public benefit guidance published by the Charity Commission in accordance with the Charities Act 2011, and they have referred to it when carrying out the charity's charitable purposes.

ACHIEVEMENTS AND PERFORMANCE

2022 was a year of growth for Your Park Bristol & Bath. Following 2021 which was the charity's first year of delivering projects, we have expanded our impact, starting new projects, reaching new communities and better understanding our communities.

Your Park Bristol and Bath

Report of the trustees

For the year ended 31 December 2022

In January, using a grant from Quartet Community Foundation's Resilience Fund, we undertook research to understand the experience of Disabled people and unpaid carers when trying to use Bristol and Bath's parks. By holding in-depth conversations with 19 disabled people and unpaid carers over the first few months of the year, we then produced a report, 'Not just a check box' which details the complex barriers these interconnected communities experience and makes recommendations for how to overcome them.

To build on the training and support we have provided for park volunteers and Friends of Groups in 2021, we partnered with Bristol City Council and Bath and North East Somerset Council to run the first Volunteer Awards Scheme on 29 January 2022 to recognise the volunteers that go above and beyond to bring their park to life. We received 107 nominations across multiple categories and ran an online ceremony in which 19 volunteers were recognised. The event was attended by around 60 volunteers who were thanked and celebrated with gift vouchers and certificates.

Throughout the year we continued to lead the Wild and Well network in Hartcliffe, expanding into Withywood at the end of the year. We connect local community groups, charities, organisations and individuals who want to see community health improved by increasing access to local parks. We do this by holding network meetings, publicising information online, making introductions and providing advice and guidance. The Hartcliffe network grew to involve 90 people and has catalysed the establishment of a new Friends of Group, a new health walk for carers, increased referrals to local health projects in parks and our method of sharing information is being replicated by others in Bristol. At the end of 2022, we secured funding to expand Wild and Well to Withywood and Stockwood with a two-year grant from the Health Innovation Fund.

In February we recruited a Health & Community Lead to develop and run our Green Social Prescribing project in Hartcliffe Millennium Green and Eastville Park, Roots to Wellbeing. We work closely with local health providers to receive referrals to our service which provides weekly activities designed to improve the mental wellbeing of people with complex needs. The project started in March 2022 and continued throughout the year funded by the Bristol, North Somerset and South Gloucestershire Clinical Care Commission Group and charitable trusts. Roots to Wellbeing has supported 43 people, the majority return for multiple sessions (average of 3.5) and to date, 100% of people who exit the programme feel happier.

In the spring we also introduced the latest litter picking station to Alice Park in Bath. Funded by the Wessex Water Community Fund. The litter picking station is being hosted by Alice Park Café and is well used by the local community and volunteers passionate about reducing litter in the park.

In 2021, we selected 13 grantees (10 in Bristol, 3 in Bath) through the Love Your Park Community Fund which aimed to support community recovery from the pandemic by providing opportunities for local people to come together around shared activities in local parks. We paid the majority of grantees in 2021 and made the final payments in early 2022. Over the course of 2022 we continued to work with the 13 groups to help them deliver their projects and report on their impact. Our grantees supported around 6,500 people through a range of projects including forest schools, community gardening sessions, improved signage, habitat enhancements and rejuvenating unloved spaces. 10 of the 13 groups have gone on to secure further funding and have increased their confidence to grow, run activities and attract future funding.

Your Park Bristol and Bath

Report of the trustees

For the year ended 31 December 2022

We continued our Park Activator project at Brickfields Park in Bath, using income received in 2021 and grants, we continued working with local people to enhance the park for nature, including creating a new wildlife pond. We started a partnership with Make Space for Girls to understand why teenage girls currently don't use the park and what would make them more likely to do so. We completed a consultation with local teenagers, especially teenage girls and agreed plans with Bath and North East Somerset to make improvements to the park over the coming years. In May, we partnered with Relish Running Ltd to bring a programme of health and wellbeing activities to their race day and towards the end of the year we received grants to install a new interpretation board and another grant to install new steps to open access at one end of the park.

We continued our Park Activator project at Netham Park in Bristol with the support of the CLA Charitable Trust. We restarted our Walk and Talks in partnership with the Somali Resource Centre in the spring, providing the opportunity for local parents to practice their English language speaking, meet new people and connect with nature while their children were entertained with nature based activities. We handed this project to the Somali Resource Centre in September 2022 to continue delivery.

Over the summer months, we partnered with Park Yoga to bring the mass engagement activity to Royal Victoria Park in Bath. From May to September more than 50 people visiting the park took part in the free activity each Sunday morning.

In July, we secured a grant to expand the impact of our Bath Activator programme across the city. Starting in September we worked closely with local communities and Friends of Park groups to provide regular opportunities to support more biodiversity in parks. We consulted with Friends of Groups to understand their needs and provide practical days of support to enable them to meet their goals. We also worked with Cllr Jess Davids to consult with local people and plant bulbs at the green spaces in the Moorlands Estate. We received a donation from Total Bathrooms to fund hundreds of spring bulbs to be planted at Newbridge Open Space.

We launched Your Park Team Days, a trading activity to provide corporates with wellbeing focused team days out in parks for a fee. We delivered 10 over the course of the year with groups removing invasive species, building steps, clearing paths and improving the quality of parks in Bristol and Bath.

After the summer holidays, we launched our 'Not Just a Check box' report with the support of Quartet Community Foundation Express Fund. We produced a summary report, printed it and shared with key partners, decision makers and other stakeholders. We held a series of online events to brief park volunteers and Councillors about the research and built a partnership of Disabled people and carers organisations to help us action the recommendations.

We continued our partnership with Hargreaves Lansdown for our project at College Green. They provided a donation to maintain the newly planted wildflower meadows, bulbs and trees. Volunteers with Hargreaves Lansdown supported with scything the meadows in September and planted thousands of spring bulbs in winter.

We became part of the New to Nature scheme run by Groundwork UK and funded by Heritage Lottery Fund. In September we recruited a young person who would be unlikely to consider a nature focused career path. Our New to Nature placement will start in January 2023 and focus on our accessibility work.

Your Park Bristol and Bath

Report of the trustees

For the year ended 31 December 2022

In December, we received a grant to develop and run sensory walks at Sydney Gardens in Bath in 2023. Hargreaves Lansdown also agreed to sponsor a Volunteer Get Together in early 2023 and committed to our ongoing partnership at College Green.

FINANCIAL REVIEW

We have grown our income, diversified our income streams and become less reliant on support from the Local Authorities and our set-up grant. Due to the successful delivery of pilot projects and loosening Covid-19 restrictions, we significantly increased project delivery and expenditure in 2022.

Unrestricted income

Our unrestricted income in 2022 included £30,002 of core cost support from Bristol City Council and £24,718 from Bath & North East Somerset Council. We also received £1,000 from Bath Spa University to host an internship placement as well as grants from charitable trusts.

Over the course of the year we have recruited Park Companions who give a monthly gift and whose support is invaluable to the sustainability of our work. These donations amounted to £885 and we received an additional £11,380 in general donations. We sincerely thank all of our donors for their support in 2022.

Furthermore, we have developed a trading initiative which we launched in 2022. We provide wellbeing and team building days to corporates and raised £3,308.

Restricted income

We are grateful to be able to continue our work to enhance College Green for nature and expand that impact across the city through our blossoming partnership with Hargreaves Lansdown who donated and provided 264 volunteering hours. Their support will enable us to run an event for park volunteers in early 2023. We will replicate this work in Bristol in 2023 with an additional grant secured.

We were honoured to receive funding from Bath and North East Somerset Councillor's Empowerment Fund, and multiple charitable trusts to continue our work at Brickfields Park in Bath. Funding from Park Yoga enabled us to run a programme of free yoga activities in Royal Victoria Park.

Wild and Well has continued to be funded by Bristol City Council with payments totalling £33,277. Roots to Wellbeing was continued beyond the pilot period with grant funding. We will be able to expand Roots to Wellbeing into Bath in 2023 using grants from charitable trusts.

We were able to launch our research report, 'Not just a check box', thanks to grants from Quartet Community Foundation and Wesport's Together Fund which will help us action the report's recommendations through sensory walks in 2023.

In total during the year, Your Park Bristol and Bath received income of £182,618 and paid out £172,429 on charitable activities and fundraising. Net movement in funds on unrestricted funds was £6,594 and £3,595 on restricted funds resulting in total funds balances of £86,747 at the end of this second reporting period.

The trustees are sincerely grateful to all those that have supported Your Park Bristol and Bath's work during this challenging year.

Your Park Bristol and Bath

Report of the trustees

For the year ended 31 December 2022

Reserves policy

It is the trustees' long-term aim to build up a balance of free reserves (unrestricted general funds) which equates to 4 months' operational costs. This will be held to smooth out fluctuations in cash flow, meet emergencies and allow Your Park Bristol and Bath to maintain its financial sustainability. The balance of free reserves at the end of 2022 was £15,674 (2021: £11,699). The trustees are aware of the need to keep close control on operational costs and monitor cash-flow and financial risks while the charity's reserves are increased over the medium-term.

Risk management

The trustees have examined the major strategic and operational risks which Your Park Bristol and Bath may face, and they have established systems which enable regular reports to be produced so that the necessary steps can be taken to minimise these risks.

Going concern

The board of trustees are satisfied with the performance of the charity during the accounting period and the position at 31 December 2022 and consider that Your Park Bristol and Bath 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.

Volunteers

The board of trustees would like to thank Hilary King, Elena Campos Ingram, Maidei Kambarami and Emily Davis for their support throughout the year.

PLANS FOR THE FUTURE

In 2020 the charity established a three-year vision, with the aim of achieving the following:

Quality: A national reputation for excellence with people wanting to join us to deliver our vision. A reputation for knowing how to make things happen.

Collaboration: A strong network of effective relationships including high quality community advocates, businesses, patrons and the best minds.

Culture shift: A buzz about parks, people actively taking a share of the responsibility for making their parks better.

Action: An annual Programme, the first high profile campaign launched and several projects underway.

Financial sustainability: Reliable income streams, as a result of appropriate investment in operational capacity. The first legacy commitment secured.

Climate change: Communities are more aware how parks can play a role in mitigating the effects of climate change and have the knowledge and skills to protect and improve the environment for animals, plants and people in their parks.

Your Park Bristol and Bath

Report of the trustees

For the year ended 31 December 2022

Our approach will be to:

- Work directly with communities to co-create projects that benefit people and the environment;
- Learn from the success of existing projects to deliver tried and tested interventions;
- Add value and compliment the work of existing groups and organisations;
- Develop new opportunities for audiences to engage with their local park;
- Help redefine the public's role in making parks better places for people and the environment;
- Promote the value of parks;
- Explore innovative and varied funding streams to become financially sustainable; and
- Develop innovative and varied funding streams.

With the experience of running an expanded range of projects during 2022, the charity will refresh this vision during 2023 with particular emphasis working across neighbourhoods and focusing on four themes:

1. Access
2. Health
3. Nature
4. Community

Covid-19 pandemic

The trustees have considered the impact that the Covid-19 pandemic will have on Your Park Bristol and Bath's current and future financial position. Your Park Bristol & Bath is taking the following steps to mitigate the threats that the cost of living crisis may pose to the organisation:

- Reviewing funding priorities to key projects and unrestricted income;
- Working with key funders to ensure that core costs can be covered; and
- Continuing to work from home to reduce overheads.

Cost-of-living crisis

The trustees have considered the impact that the cost-of-living crisis will have on Your Park Bristol and Bath's current and future financial position. The charity is taking the following steps to mitigate the threats that the cost-of-living crisis may pose to the organisation and its employees:

- Adapting programmes in response to community need will make them more expensive to run e.g. providing hot meals with Roots to Wellbeing participants hungry;
- Providing one-off lump sums to all employees in January 2023; and
- Ensuring we are building projected inflation into all budgets.

The trustees consider that Your Park Bristol and Bath will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- Allocation of received funds for delivery in 2023;
- Fundraising efforts to support the Your Park's work are continuing with additional support being recruited in 2023; and
- The need for our work and potential impact has been proven through early projects.

The trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements.

Your Park Bristol and Bath

Report of the trustees

For the year ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Your Park Bristol and Bath is the working name of the Bristol and Bath Parks Foundation, a charitable incorporated organisation (CIO).

Your Park Bristol and Bath is governed by a board of trustees who have overall responsibility for the governance, regulatory obligations and management of the foundation. The board of trustees seeks to ensure the best interest of stakeholders in all management decisions.

A board of trustees have been appointed based on their expertise and experience in areas relating to the strategic management of the organisation. In 2022, Matt Hall and Derek Perry stood down from the board for personal reasons. We were pleased to welcome Roy Kareem, who joined the board in February 2022. At year end the board of trustees is led by a chair with six other board members. Two further members have been recruited to join the board, with their appointments confirmed in February 2023. The board has been actively seeking to recruit a trustee to act as treasurer to replace Matt Hall, this has been successful and a formal appointment will be made in April 2023.

The board of trustees work to a framework structure to cover regulatory, financial and stakeholder obligations.

The board of trustees are divided into sub-committees, to aid the management of target areas and the strategic direction of the foundation.

Your Park Bristol and Bath services are delivered by an operational, part time team. The team includes the chief executive, head of fundraising, finance assistant, health network lead and nature and community lead. We also have a number project staff working on short-term freelance contracts.

The team work from home with shared office space available at council parks depots on alternate Thursdays.

The reporting structure includes the staff team reporting into the Chief Executive.

The Chief Executive reports directly to the chair and board of trustees. The performance review of the Chief Executive is undertaken by the chair of trustees.

The resources required to run a successful charity includes office equipment, such as IT and general office equipment which has been provided from funds from Your Park Bristol and Bath.

Board meetings primary took place on Zoom and in-person in 2022.

RELATIONSHIP WITH OTHER ORGANISATIONS

Your Park Bristol and Bath is an independent charity working at a local level. The charity has strong working relationships with numerous voluntary groups, charities, businesses and local authorities which enable us to expand our reach and achieve our mission.

FUNDRAISING PRACTICES

Your Park Bristol and Bath is registered with the Fundraising Regulator and received no complaints regarding our fundraising practices in 2022. The charity holds appropriate policies and procedures with regard to fundraising practices and complaints.

Your Park Bristol and Bath

Report of the trustees

For the year ended 31 December 2022

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 19 April 2023 and signed on their behalf by



Mr R Acton-Campbell - Chair

Independent examiner's report

To the trustees of

Your Park Bristol and Bath

I report to the trustees on my examination of the accounts of Bristol and Bath Parks Foundation (the CIO) for the year ended 31 December 2022, which are set out on pages 11 to 24.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

William Guy Blake

Date: 19 April 2023

William Guy Blake ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Your Park Bristol and Bath

Statement of financial activities

For the year ended 31 December 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations	3	104,446	74,802	179,248	165,478
Charitable activities	4	-	-	-	2,300
Other trading income		-	3,308	3,308	-
Investment income		-	62	62	-
Total income		<u>104,446</u>	<u>78,172</u>	<u>182,618</u>	<u>167,778</u>
Expenditure on:					
Raising funds		7,588	43,993	51,581	54,742
Charitable activities		<u>93,263</u>	<u>27,585</u>	<u>120,848</u>	<u>117,755</u>
Total expenditure	6	<u>100,851</u>	<u>71,578</u>	<u>172,429</u>	<u>172,497</u>
Net income / (expenditure)		3,595	6,594	10,189	(4,719)
Transfers between funds		<u>2,619</u>	<u>(2,619)</u>	-	-
Net movement in funds	8	6,214	3,975	10,189	(4,719)
Reconciliation of funds:					
Total funds brought forward		<u>64,859</u>	<u>11,699</u>	<u>76,558</u>	<u>81,277</u>
Total funds carried forward		<u><u>71,073</u></u>	<u><u>15,674</u></u>	<u><u>86,747</u></u>	<u><u>76,558</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Your Park Bristol and Bath

Balance sheet

As at 31 December 2022

	Note	£	2022 £	2021 £
Current assets				
Debtors	11	795		52,689
Cash at bank and in hand		<u>91,795</u>		<u>26,238</u>
		92,590		78,927
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(5,843)</u>		<u>(2,369)</u>
Net current assets			<u>86,747</u>	<u>76,558</u>
Net assets	13		<u>86,747</u>	<u>76,558</u>
Funds	14			
Restricted funds			71,073	64,859
Unrestricted funds				
General funds			<u>15,674</u>	<u>11,699</u>
Total charity funds			<u>86,747</u>	<u>76,558</u>

Approved by the trustees on 19 April 2023 and signed on their behalf by



Mr R Acton-Campbell - Chair

Your Park Bristol and Bath

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Your Park Bristol and Bath meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves, and cash balances at the signing date. The trustees are ensuring that all projects are being costed on a full cost recovery basis. Although the free reserves are low, the charity's restricted funds cover all planned significant activities and operating costs. For these reasons, the trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

Your Park Bristol and Bath

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies (continued)

f) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff time as follows:

	2022	2021
Raising funds	11.0%	26.5%
Charitable activities	89.0%	73.5%

g) Debtors

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

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

k) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

Your Park Bristol and Bath

Notes to the financial statements

For the year ended 31 December 2022

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations	81,743	83,735	165,478
Charitable activities	<u>2,276</u>	<u>24</u>	<u>2,300</u>
Total income	<u>84,019</u>	<u>83,759</u>	<u>167,778</u>
Expenditure on:			
Raising funds	26,240	28,502	54,742
Charitable activities	<u>70,203</u>	<u>47,552</u>	<u>117,755</u>
Total expenditure	<u>96,443</u>	<u>76,054</u>	<u>172,497</u>
Net income / (expenditure) and net movement in funds	<u>(12,424)</u>	<u>7,705</u>	<u>(4,719)</u>

3. Income from donations

	Restricted £	Unrestricted £	2022 Total £
Grants	89,246	62,220	151,466
Donations from corporates	15,200	317	15,517
Donations from individuals	<u>-</u>	<u>12,265</u>	<u>12,265</u>
	<u>104,446</u>	<u>74,802</u>	<u>179,248</u>

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
Grants	69,753	77,997	147,750
Donations from corporates	8,500	2,005	10,505
Other donations	3,482	-	3,482
Coronavirus job retention scheme	-	2,018	2,018
Donations from individuals	<u>8</u>	<u>1,715</u>	<u>1,723</u>
	<u>81,743</u>	<u>83,735</u>	<u>165,478</u>

Your Park Bristol and Bath

Notes to the financial statements

For the year ended 31 December 2022

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
Volunteer training	-	-	-

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
Volunteer training	2,276	24	2,300

5. Government grants

The charity receives government grants, defined as funding from Bristol City Council, Bath and North East Somerset Council, the National Lottery Community Fund, and in the prior year, the Coronavirus Job Retention Scheme to fund charitable activities. The total value of such grants in the period ending 31 December 2022 was £116,417 (2021: £90,008). There are no unfulfilled conditions or contingencies attaching to these grants in either period.

Your Park Bristol and Bath

Notes to the financial statements

For the year ended 31 December 2022

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 9)	45,889	61,347	9,537	116,773
Fundraising services	3,156	-	-	3,156
Communications and publicity	-	14,823	-	14,823
Grants payable (note 7)	-	500	-	500
Project costs	-	23,705	-	23,705
Office costs and other expenses	-	-	7,951	7,951
Accountancy	-	-	2,347	2,347
Training and conference expenses	-	-	100	100
Recruitment costs	-	-	2,150	2,150
Bank charges	-	-	81	81
Insurance	-	-	843	843
Sub-total	49,045	100,375	23,009	172,429
Allocation of support and governance costs	2,536	20,473	(23,009)	-
Total expenditure	51,581	120,848	-	172,429

Total governance costs were £2,703 (2021: £1,903)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 9)	30,083	68,164	-	98,247
Fundraising services	15,983	-	-	15,983
Communications and publicity	4,900	-	-	4,900
Grants payable (note 7)	-	11,125	-	11,125
Project costs	-	28,002	-	28,002
Office costs and other expenses	-	-	9,873	9,873
Accountancy	-	-	1,900	1,900
Training and conference expenses	-	-	229	229
Recruitment costs	-	-	1,559	1,559
Bank charges	-	-	96	96
Insurance	-	-	583	583
Sub-total	50,966	107,291	14,240	172,497
Allocation of support and governance costs	3,776	10,464	(14,240)	-
Total expenditure	54,742	117,755	-	172,497

Your Park Bristol and Bath

Notes to the financial statements

For the year ended 31 December 2022

7. Grants payable

During the year, 1 (2021: 13) new grants were awarded to 1 institution (2021: 13) as part of the Love York Park community grant scheme:

	2022 £	2021 £
<i>Grants payable to institutions:</i>		
Blooming Whiteway	-	1,000
Bristol History & Archaeology Society	-	665
Chaplin Road Community Garden	-	1,000
Dame Emily Park Project	-	1,000
Friends of Arnos Court Park	-	680
Friends of Avon New Cut	-	1,000
Friends of Doncaster Road	-	907
Friends of Manor Woods Valley	-	1,000
Grow Batheaston	-	1,000
Grow Green Carolina	500	500
Hartcliffe Millennium Green	-	863
Hillfields Community Garden	-	999
Redcliffe Gardening Group	-	511
	<u>500</u>	<u>11,125</u>

8. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (including VAT)	<u>1,860</u>	<u>1,320</u>

Your Park Bristol and Bath

Notes to the financial statements

For the year ended 31 December 2022

9. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	91,061	82,662
Social security costs	3,176	3,037
Pension costs	1,983	1,613
Freelance staff	20,553	10,935
	<u>116,773</u>	<u>98,247</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees and the Foundation Director. The total employee benefits of the key management personnel were £39,400 (2021: £38,190).

	2022 No.	2021 No.
Average head count	<u>4.00</u>	<u>4.00</u>
Average number of full time equivalents during the year	<u>2.50</u>	<u>1.88</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Debtors

	2022 £	2021 £
Trade debtors	-	51,859
Prepayments	795	770
Other debtors	<u>-</u>	<u>60</u>
	<u>795</u>	<u>52,689</u>

Your Park Bristol and Bath

Notes to the financial statements

For the year ended 31 December 2022

12. Creditors : amounts due within 1 year

	2022	2021
	£	£
Trade creditors	3,914	890
Other taxation and social security	-	159
Accruals	1,860	1,320
Other creditors	69	-
	5,843	2,369

13. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Current assets	74,802	17,788	92,590
Current liabilities	(3,729)	(2,114)	(5,843)
Net assets at 31 December 2022	71,073	15,674	86,747
Prior year comparative			
	Restricted funds £	General funds £	Total funds £
Current assets	67,069	11,858	78,927
Current liabilities	(2,210)	(159)	(2,369)
Net assets at 31 December 2021	64,859	11,699	76,558

Your Park Bristol and Bath

Notes to the financial statements

For the year ended 31 December 2022

14. Movements in funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2022 £
Restricted funds					
Bath Activator	-	16,200	(5,708)	-	10,492
Bath Roots to Wellbeing	-	16,000	-	-	16,000
Brickfields Park	7,792	4,000	(11,593)	-	199
Bristol Activator	2,500	-	-	-	2,500
College Green	680	10,000	(4,372)	-	6,308
Diversity Consultancy	5,500	-	(5,560)	60	-
FoG Support	18	-	-	-	18
Future Parks	4,891	33,277	(24,491)	-	13,677
Green Park	131	-	-	-	131
Litter Pickers	966	-	(1,109)	143	-
Nature Fund	(980)	-	-	980	-
NC Project	130	-	-	-	130
Nesta (Rethinking Parks)	15,744	-	(15,744)	-	-
Netham Project	2,384	-	(2,660)	276	-
Park Yoga	-	950	(1,340)	390	-
Report Launch	-	4,955	(3,318)	-	1,637
Royal Victoria Ponds	3,250	-	-	-	3,250
Sensory Walk	-	4,644	-	-	4,644
Small Grants	-	-	(500)	500	-
Vol Award	867	420	(1,557)	270	-
Volunteer Support	500	5,000	-	-	5,500
Wellpark	20,486	9,000	(22,899)	-	6,587
Total restricted funds	64,859	104,446	(100,851)	2,619	71,073
Unrestricted funds					
General funds	11,699	78,172	(71,578)	(2,619)	15,674
Total unrestricted funds	11,699	78,172	(71,578)	(2,619)	15,674
Total funds	76,558	182,618	(172,429)	-	86,747

Purposes of restricted funds

Bath Activator

The Bath Activator programme transforms Bath's parks for nature by supporting local Friends of Park Groups and running regular volunteer activities to create and enhance habitats.

Bath Roots to Wellbeing

The Bath Roots to Wellbeing project expands our Green Social Prescribing project into Bath and North East Somerset, delivering weekly green care opportunities for people struggling with their mental health. We will receive referrals from health, local service providers and self-referrals.

Your Park Bristol and Bath

Notes to the financial statements

For the year ended 31 December 2022

14. Movements in funds (continued)

Purposes of restricted funds

Brickfields Park

Brickfields Park project continued from 2021 with regular volunteer opportunities to support more nature in the park. We created a new wildlife pond, dead hedge and further enhanced the wider park for nature.

Bristol Activator

The Bristol Activator programme transforms Bristol's parks for nature by supporting local Friends of Park Groups and running regular volunteer activities to create and enhance habitats.

College Green

We have continued to enhance College Green for nature by introducing and maintaining the existing habitats, scything the meadows and planting more spring bulbs.

Diversity Consultancy

This fund represents a grant from Quartet Community Foundation Resilience Fund to employ a researcher to explore the barriers to parks experience by Bristol and Bath's under represented communities and develop a recommendations report for us to implement in future years.

FoG Support

This fund represents the grant awarded by the Isla Foundation to generate resources and training materials to support Friends of Park Groups in Bristol and Bath.

Future Parks

This fund represents a grant awarded by Bristol City Council's Future Parks Accelerator Project to support Your Park's resilience.

Green Park

This fund represents grant awards by Wessex Water and Quartet Community Foundation to pilot community park activities at Green Park in Bath.

Litter Pickers

The fund represents the grant awarded by Keynsham Town Council to support the introduction of community litter picking stations at parks across Bristol and Bath.

Nature Fund

This fund represents public donations to support community led nature projects across Bristol and Bath.

NC Project

This fund represents the grant awarded by Bath and North East Somerset Council's Councillor Empowerment Fund to introduce 3 new benches and steps in Norfolk Crescent Green, Bath.

Nesta (Rethinking Parks)

This fund represents the grants awarded by Nesta to establish the Bristol and Bath Parks Foundation from its Rethinking Parks programme.

Your Park Bristol and Bath

Notes to the financial statements

For the year ended 31 December 2022

14. Movements in funds (continued)

Purposes of restricted funds

Netham Project

This fund represents grants awarded by the National Lottery Community Fund, Merchant Venturers and Comic Relief to support the pilot of community activities and engagement at Netham Park Bristol.

Park Yoga

We worked with Park Yoga to deliver a summer series of free to access yoga classes on Sunday mornings in Royal Victoria Park.

Report Launch

We built a partnership of disabled people and carers organisations to deliver our Parks 4 All project and launch our research report 'Not just a check box' through a series of online meetings and events.

Royal Victoria Ponds

This fund represents a donation given to Your Park in 2019 from the Avon Gardens Trust as a first donation towards stage 2 of the Royal Victoria Ponds project which will involve repairing, restoring and sorting out the circulation and filtering of the water in the cascade and the bottom pond.

Sensory Walk

We will develop a guided sensory walk at Sydney Gardens in Bath, running 4 guided walks in 2023 for disabled people and unpaid carers.

Small Grants

We made the final grant payment of £500 of our Love Your Park Community Fund small grant programme that supports friends of park groups to bring their park to life.

Vol Award

We ran an awards scheme to recognise the efforts of park volunteers across Bristol and Bath. There were a number of different categories we attracted nominations for and then a panel decided on the winners and runners up for each, culminating in an online awards ceremony in February 2022.

Volunteer Support

In 2023 we will be delivering an event for park groups and volunteers to come together in person, learn from one another and build relationships.

Wellpark

The Wellpark fund is our Green Social Prescribing in Bristol, delivering weekly green care opportunities for people struggling with their mental health. We receive referrals from health, local service providers and self-referrals and have grown the service since it started in April 2022.

Transfers between funds

The transfers to restricted funds are to top up overspends on the funds from general funds.

Your Park Bristol and Bath

Notes to the financial statements

For the year ended 31 December 2022

14. Movements in funds (continued)

Prior year comparative

	At 1 January 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2021 £
Restricted funds					
Brickfields Park	-	16,085	(8,293)	-	7,792
Bristol Activator	-	2,500	-	-	2,500
College Green	19,618	6,000	(24,938)	-	680
Diversity Consultancy	-	9,000	(3,500)	-	5,500
FoG Support	2,000	-	(1,982)	-	18
Future Parks	7,654	11,419	(14,182)	-	4,891
Green Park	2,933	2,080	(4,882)	-	131
Litter Pickers	(25)	2,500	(1,509)	-	966
Nature Fund	53	614	(1,647)	-	(980)
NC Project	286	-	(156)	-	130
Nesta (Rethinking Parks)	30,403	-	(14,659)	-	15,744
Netham Pilot	9,285	3,609	(10,510)	-	2,384
Royal Victoria Ponds	3,250	-	-	-	3,250
Small grants	1,826	7,652	(9,478)	-	-
Vol Award	-	1,574	(707)	-	867
Volunteer Support	-	500	-	-	500
WellPark	-	20,486	-	-	20,486
Total restricted funds	77,283	84,019	(96,443)	-	64,859
Unrestricted funds					
General funds	3,994	83,759	(76,054)	-	11,699
Total unrestricted funds	3,994	83,759	(76,054)	-	11,699
Total funds	81,277	167,778	(172,497)	-	76,558

15. Related party transactions

The total aggregate donations to the charity from 1 trustee during the year were £280 (2021: £372 from 5 trustees).