

OUTDOOR AND SUSTAINABILITY EDUCATION SPECIALISTS (OASES) LIMITED

England & Wales · Charity number 1041301

Details

Other names	NEEN, NORTH EAST ENVIRONMENT NETWORK LIMITED, NORTH EAST STRATEGIC PARTNERSHIP FOR SUSTAINABLE SCHOOLS (NESPSS), OASES
Status	Registered
Legal form	Charitable company
Company number	02963142
Registered	1994-10-06
Register	View on the Charity Commission register

Contact

Address	Esh Winning Academy The Wynds Esh Winning Durham DH7 9BE
Phone	03000260535
Email	info@oases.org.uk
Website	http://www.oases.org.uk

Activities

Objects: 1) To promote and encourage conservation and improvement of the environment for biodiversity and for the benefit of all.2) To promote the advancement of education of the public, especially children and young people, concerning all issues relating to climate change and the environment.3) To educate people, especially children and young people, to enable them to make choices and take actions that create a more sustainable world where all can thrive.4) To promote and encourage engagement with outdoor and sustainable activities which support people's wellbeing, especially for children and young adults.

Activities: OASES (Outdoor And Sustainability Education Specialists) delivers outdoor learning and global sustainability education opportunities for schools and children and young people. OASES vision is to 'Create a more sustainable world where all children can thrive.'Through its work OASES seeks to instil an appreciation of nature and a love of the planet whilst combatting eco and climate anxiety.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Environment/conservation/heritage
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** NORTH EAST OF ENGLAND
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£584,961	£535,753	£290,658	17
2024-03-31	£484,013	£491,692	-	-
2023-03-31	£410,628	£421,768	-	-
2022-03-31	£376,327	£345,829	-	-
2021-03-31	£305,349	£233,103	-	-

Trustees

Name	Role	Appointed
CAROLINE HODGSON		2015-09-15
DAVID GEOFFREY FORD		2012-11-28
Dominic Brown		2015-07-07
Dr Stuart Jones		2024-10-22
GRANT HOPKINS		2015-01-20
Jacqueline Bell		2019-06-17
Jamie Jeffes		2026-02-16
MIKE TONES		
Meryl Batchelder		2023-02-14
Paul Green		2015-12-08
STEVE ASHTON		

OUTDOOR AND SUSTAINABILITY EDUCATION SPECIALISTS (OASES) LIMITED

England & Wales - Charity number 1041301

Accounts

Company Registration Number: 2963142
Charity Registration Number: 1041301

**Outdoor and Sustainability Education Specialists (Oases)
Limited**

Financial Statements

For the Year Ending

31 March 2025

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Outdoor and Sustainability Education Specialists (Oases) Limited

Financial Statements

Year Ended 31 March 2025

	Page
Trustees' Annual Report (Incorporating the Director's Report)	1
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities (Including Income and Expenditure Account)	7
Statement of Financial Position	8
Statement of Cash Flows	9
Notes to the Financial Statements	10
The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	22

Outdoor and Sustainability Education Specialists (Oases) Limited

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2025.

Objectives and Activities

The objects of OASES are:

(1) To promote and encourage the protection, preservation and improvement of the environment of the North East of England for the benefit of the public, and (2) to promote the advancement of education of the public concerning the environment, its conservation and protection and related subjects.

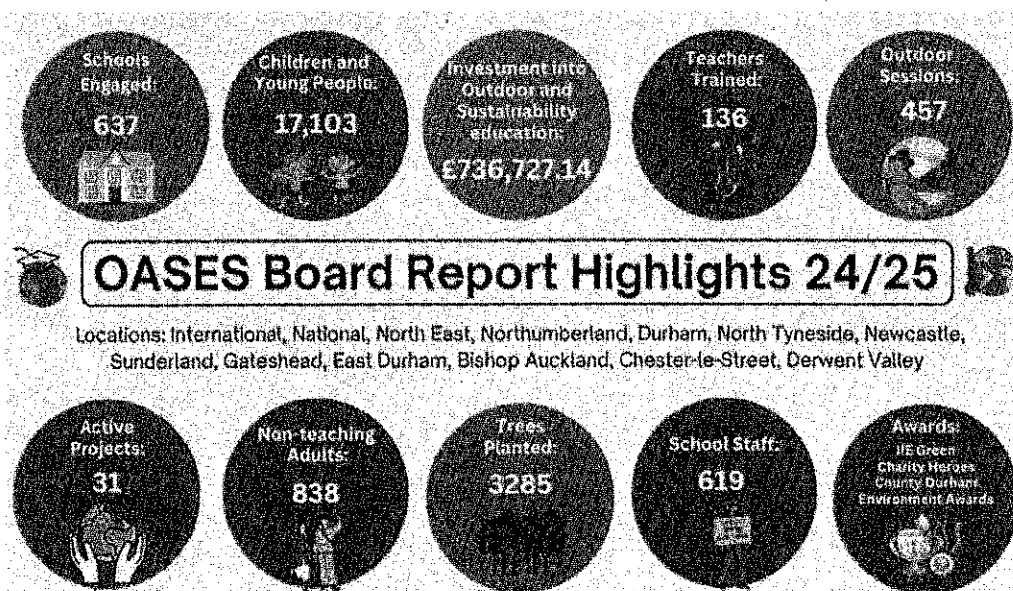
Achievements and Performance

Another Year of Sustained Activity, Engagement, and Impact.

In pursuit of our vision to "Create a more sustainable world where all children can thrive" OASES has, once again, made a significant difference to the understanding of sustainability and the value of outdoor learning across the Northeast and more widely.

This has been possible through the growth in our highly trained and experienced staff team, and our partnerships with Local Authorities, Universities, Trusts, and Government departments. We have successfully delivered 31 different projects to support schools and young people in teaching and learning out of doors and developing their understanding of, and practical support for, key issues for a sustainable world.

Activity and Engagement



OASES aims to "Inspire, motivate, and engage young people by providing them with exciting educational experiences that will lead them to be enthusiastic, creative, resilient, and confident learners. We have done that this year by working with school staff, directly with their students and through whole school and community development.

Outdoor and Sustainability Education Specialists (Oases) Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2025

OASES has continued to build upon the successes of 23/24 with the ongoing delivery of 31 active projects, and further growth within the team.

The successful delivery of these 31 projects has resulted in the direct engagement of 17,103 Children and Young People from 637 schools, who have benefitted from 457 Outdoor Sessions as well as our increasingly popular Sustainability and Climate Literacy opportunities.

Throughout the year we have worked with and supported 619 school staff and a further 838 non-teaching adults.

We have delivered another successful ECO2 COP29 Schools Climate Conference to schools from across the world.

OASES and Durham County Council collaborated with Durham University, including Durham Energy Institute, to deliver the ECO2 COP29 Schools Climate Conference. 83 schools from 14 countries took part in the online conference, which ran alongside this year's COP, COP29, in Baku, Azerbaijan.

Our Climate Friendly Schools Programme has also been accessed by teachers from across the England and we have continued to directly deliver our varied programme of outdoor learning and sustainability activities to various schools across the North East.

In addition, we have continued to offer a broad range of expertly delivered, accredited CPD for teachers and other school staff (and individuals) with 136 teachers trained this year in qualifications including Forest Schools, Forest Bathing and Coastal Schools provision.

OASES has also continued to gain accreditation in its own right, this year achieving the iE Green Award, an LOfC Quality Badge as well as being recognised as a Benefact Group Charity Hero and a winner of a County Durham Environment Award for the 'Nature for Wellbeing' project.

Throughout the year the number of partner organisations we have worked with has also continued to grow and now includes the 32 groups listed on the infographic below:

Partnerships:

- ALP Academy Trust
- Blackhill and Consett Community Garden
- Bullion Hall Community Centre
- Chester-le-Steet AAP
- Derwent Valley AAP
- Durham Community Action
- Durham County Council
- Durham University
- Forestry England
- Just Let Your Soul Grow
- Learning Through Landscapes
- LK Health and Wellbeing
- Micro-Site
- North East Combined Authority
- Newton Aycliffe Gardeners Guild
- Peterlee, East Durham Trust
- REFUSE
- RHS
- Shildon Alive
- Shildon Growing Healthy
- Solar for Schools
- Spennymoor and Tudhoe Community Garden
- Spennymoor Youth and Community Centre
- Stanhope Root and Branch Community Cafe
- South Stanley Project (Pie Gone Alley Community Cafe)
- Sunderland Museum and Winter Gardens
- Sunnyside Community Centre
- TCR Hub (Barnard Castle)
- Trees for Cities
- Trimdon Community Allotment
- Ushaw Moor Community Garden
- West Cornforth Project

Outdoor and Sustainability Education Specialists (Oases) Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2025

Financial Review

Income for the year was £585,510 (2024 - £492,470) and expenditure was £535,753 (2024 - £491,692) giving a surplus of £49,757 (2024 - £778). At 31 March 2025 net assets were £290,658 of which £183,440 was unrestricted revenue funds.

Reserves Policy

The trustees aim to hold reserves equal to three months running costs plus redundancy costs plus a contingency for staff illness and maternity/paternity cover costs. At 31st March 2025 this amounted to approximately £180,000. Actual reserves at 31st March 2025 were £183,440.

Structure, Governance and Management

Outdoor and Sustainability Education Specialists (OASES) Limited was incorporated as a company limited by guarantee on 30th August 1994 (company number 2963142) and was registered as a charity on 6th October 1994 with charity number 1041301. It is governed by its Memorandum and Articles of Association dated 30th August 1994.

The charity changed its name from North East Environment Network Limited to Outdoor and Sustainability Education Specialists (OASES) Limited on 13th December 2023.

Organisational Structure

The OASES Board was pleased to welcome Dr Stuart Jones to be a trustee, Stuart is a member of the Durham Energy Institute and has provided valuable insight to OASES Green Futures programme. The OASES Board contains Trustees from different educational stages, higher education, charities, businesses and government. The Trustees meet between 3 - 4 times a year to discuss the strategic direction of OASES. The day to day running of the organisation is delegated to the OASES CEO, who also acts as Secretary to the OASES Board.

Recruitment and training of trustees

New OASES Trustees are openly recruited according to their specialism.

All new Trustees complete a skills audit upon joining the Board. The skills audits are used to identify the Boards strengths and weaknesses. Suitable candidates are then recruited to ensure a strong Board with relevant skills, using whatever method is deemed appropriate given the specialism e.g. at the moment the OASES Board would like to recruit a treasurer, hence people with an accounts background are being approached.

Once identified suitable candidates meet with the OASES Chair and the OASES CEO to discuss the organisation and a Trustee's responsibilities. If the candidate still wishes to put themselves forward they are invited to attend the next OASES Board meeting where they can be elected onto the Board.

The training needs of the Trustees are identified through the Board meetings. Suitable training is then arranged by the OASES CEO.

Public Benefit

Our main activities and who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The Board have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Outdoor and Sustainability Education Specialists (Oases) Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2025

Reference and Administrative Details

Registered charity name Outdoor and Sustainability Education Specialists (OASES) Limited
Charity registration number 1041301
Company registration number 2963142
Principal office and registered office The EWE Centre
Esh Winning Primary School
The Wynds
Esh Winning
County Durham
DH7 9BE

The Trustees

Mike Tones (Chair)
Paul Green
Caroline Hodgson
David Ford
Steve Ashton
Jane Davis
Grant Hopkins
Dominic Brown
Jacqueline Bell
Dr Meryl Batchelder

Company Secretary Joanne Appleby
Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 4/12/2025 and signed on behalf of the board of trustees by:


Joanne Appleby
Company Secretary

Outdoor and Sustainability Education Specialists (Oases) Limited

Independent Examiner's Report to the Trustees of Outdoor and Sustainability Education Specialists (OASES) Limited

Year Ended 31 March 2025

I report to the trustees on my examination of the financial statements of Outdoor and Sustainability Education Specialists (OASES) Limited ('the company') for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

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

Outdoor and Sustainability Education Specialists (Oases) Limited

Independent Examiner's Report to the Trustees of Outdoor and Sustainability Education Specialists (OASES) Limited *(continued)*

Year Ended 31 March 2025

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.

Jane Ascroft

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Outdoor and Sustainability Education Specialists (Oases) Limited

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	5	318,633	265,704	584,337	491,846
Investment income	6	1,173	—	1,173	624
Total income		<u>319,806</u>	<u>265,704</u>	<u>585,510</u>	<u>492,470</u>
Expenditure					
Expenditure on charitable activities	7,8	322,120	213,633	535,753	491,692
Total expenditure		<u>322,120</u>	<u>213,633</u>	<u>535,753</u>	<u>491,692</u>
Net income and net movement in funds		<u>(2,314)</u>	<u>52,071</u>	<u>49,757</u>	<u>778</u>
Reconciliation of funds					
Total funds brought forward		185,754	55,147	240,901	240,123
Total funds carried forward		<u>183,440</u>	<u>107,218</u>	<u>290,658</u>	<u>240,901</u>

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

The notes on pages 10 to 20 form part of these financial statements.

Outdoor and Sustainability Education Specialists (Oases) Limited

Statement of Financial Position

31 March 2025

		2025	2024 (restated)
	Note	£	£
Current Assets			
Debtors	12	81,519	122,195
Cash at bank and in hand		306,748	188,901
		<u>388,267</u>	<u>311,096</u>
Creditors: amounts falling due within one year	13	<u>97,609</u>	<u>70,195</u>
Net Current Assets		<u>290,658</u>	<u>240,901</u>
Total Assets Less Current Liabilities		<u>290,658</u>	<u>240,901</u>
Net Assets		<u>290,658</u>	<u>240,901</u>
Funds of the Charity			
Restricted funds		107,218	55,147
Unrestricted funds		183,440	185,754
Total charity funds	16	<u>290,658</u>	<u>240,901</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 4.12.25, and are signed on behalf of the board by:

Mike Tones
Trustee



The notes on pages 10 to 20 form part of these financial statements.

Outdoor and Sustainability Education Specialists (Oases) Limited

Statement of Cash Flows

Year Ended 31 March 2025

	2025	2024 (restated)
	£	£
Cash Flows from Operating Activities		
Net income	49,757	778
<i>Adjustments for:</i>		
Other interest receivable and similar income	(1,173)	(624)
Accrued (income)/expenses	(10,749)	9,029
<i>Changes in:</i>		
Trade and other debtors	40,676	(39,279)
Trade and other creditors	38,163	(22,504)
Cash generated from operations	116,674	(52,600)
Interest received	1,173	624
Net cash from/(used in) operating activities	117,847	(51,976)
Net Increase/(Decrease) in Cash and Cash Equivalents	117,847	(51,976)
Cash and Cash Equivalents at Beginning of Year	188,901	240,877
Cash and Cash Equivalents at End of Year	306,748	188,901

The notes on pages 10 to 20 form part of these financial statements.

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements

Year Ended 31 March 2025

1. General Information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The EWE Centre, Esh Winning Primary School, The Wynds, Esh Winning, County Durham, DH7 9BE.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity is a Public Benefit Entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

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

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Financial Instruments

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

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

3. Accounting Policies *(continued)*

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

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.

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2025 there were 10 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2025

5. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Income from charitable activities	<u>318,633</u>	<u>265,704</u>	<u>584,337</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	(restated) £
Income from charitable activities	<u>310,449</u>	<u>181,397</u>	<u>491,846</u>

6. Investment Income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	(restated) £
Bank interest receivable	<u>1,173</u>	<u>1,173</u>	<u>624</u>	<u>624</u>

7. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Costs of charitable activities	311,025	213,633	524,658
Support costs	<u>11,095</u>	<u>—</u>	<u>11,095</u>
	<u>322,120</u>	<u>213,633</u>	<u>535,753</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	(restated) £
Costs of charitable activities	272,612	207,981	480,593
Support costs	<u>11,099</u>	<u>—</u>	<u>11,099</u>
	<u>283,711</u>	<u>207,981</u>	<u>491,692</u>

8. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Costs of charitable activities	<u>524,658</u>	<u>11,095</u>	<u>535,753</u>	<u>491,692</u>

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2025

9. Independent Examination Fees

	2025	2024 (restated)
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	840	840
Other financial services	882	864
	<u>1,722</u>	<u>1,704</u>

10. Staff Costs and Emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024 (restated)
	£	£
Wages and salaries	333,820	323,311
Social security costs	21,946	20,184
Employer contributions to pension plans	43,904	38,988
Other employee benefits	730	696
	<u>400,400</u>	<u>383,179</u>

The average head count of employees during the year was 17 (2024: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of project staff	<u>14</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year expenses totalling £Nil (2024 - £Nil) were reimbursed to the trustees.

12. Debtors

	2025	2024 (restated)
	£	£
Trade debtors	76,833	62,870
Prepayments	—	1,931
Accrued income	4,686	57,394
	<u>81,519</u>	<u>122,195</u>

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2025

13. Creditors: amounts falling due within one year

	2025	2024 (restated)
	£	£
Accruals	27,351	38,100
Deferred income	70,258	32,095
	<u>97,609</u>	<u>70,195</u>

14. Deferred Income

Deferred income relates to payments received on contracts where the work has not yet been carried out.

15. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £43,904 (2024: £38,988).

16. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	<u>185,754</u>	<u>319,806</u>	<u>(322,120)</u>	<u>—</u>	<u>183,440</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>167,235</u>	<u>311,073</u>	<u>(283,711)</u>	<u>(8,843)</u>	<u>185,754</u>

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2025

16. Analysis of Charitable Funds (continued)

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Food Durham	3,552	86,607	(43,231)	—	46,928
Forest Bathing - EDRC					
AAP	1,500	22,864	(18,836)	—	5,528
Camping Schools	523	—	(523)	—	—
Climate Friendly					
Schools - CLS	25,495	—	(9,745)	—	15,750
Climate Friendly					
Schools - DV	13,859	17,425	(9,608)	—	21,676
Sunderland Museum & Winter Garden (SMWG)	—	43,498	(41,948)	—	1,550
Wonderful Walks	2,836	—	(2,836)	—	—
Sustainable Food					
Places	—	9,531	(9,531)	—	—
Climate Friendly					
Schools - Sunderland	—	16,768	(16,768)	—	—
Tree for every child	7,382	13,617	(20,999)	—	—
Community Growing					
Derwent Valley	—	17,020	(8,050)	—	8,970
Dynamic Food					
Procurement	—	1,000	(22)	—	978
Forest Bathing Big Give	—	1,037	(202)	—	835
Forest Bathing Believe	—	7,439	(2,436)	—	5,003
Forest Schools -					
Darlington	—	5,201	(5,201)	—	—
Fun & Food - Easter	—	7,613	(7,613)	—	—
Fun & Food - Summer					
BASH	—	2,665	(2,665)	—	—
Fun & Food - Summer					
ED	—	2,560	(2,560)	—	—
Fun & Food - Summer					
EDRC	—	4,351	(4,351)	—	—
Fun & Food - Summer					
MD	—	4,176	(4,176)	—	—
Fun & Food - Summer					
Stanley	—	2,332	(2,332)	—	—
	<u>55,147</u>	<u>265,704</u>	<u>(213,633)</u>	<u>—</u>	<u>107,218</u>

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2025

16. Analysis of Charitable Funds (continued)

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Ecofriendly Schools	464	—	(464)	—	—
Food Durham	—	45,573	(42,021)	—	3,552
Forest Bathing - EDRC	—	—	—	—	—
AAP	—	14,483	(12,983)	—	1,500
Good Food Local	—	1,370	(1,370)	—	—
Green Futures STEM	—	—	—	—	—
Learning	—	3,253	(3,253)	—	—
Camping Schools	—	7,087	(6,564)	—	523
Climate Friendly	—	—	—	—	—
Schools - CLS	—	35,272	(9,777)	—	25,495
Climate Friendly	—	—	—	—	—
Schools - DV	—	19,557	(5,698)	—	13,859
Sunderland Museum & Winter Garden (SMWG)	—	8,026	(8,026)	—	—
Seascapes	6,431	—	(6,431)	—	—
Wonderful Walks	3,532	—	(696)	—	2,836
Empowering	—	—	—	—	—
Environmental Action	12,343	—	(12,343)	—	—
Sustainable Food	—	—	—	—	—
Places	16,993	2,124	(19,117)	—	—
H2 The Future	1,600	—	(1,600)	—	—
Climate Friendly	—	—	—	—	—
Schools - Sunderland	(270)	34,408	(42,981)	8,843	—
Nature & Nurture	122	10,244	(10,366)	—	—
Nature for wellbeing	1,491	—	(1,491)	—	—
Tree for every child	30,182	—	(22,800)	—	7,382
	<u>72,888</u>	<u>181,397</u>	<u>(207,981)</u>	<u>8,843</u>	<u>55,147</u>

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

16. Analysis of Charitable Funds *(continued)*

Ecofriendly Schools - Derwent Valley AAP - This project uses the Eco Schools Award Framework to engage staff, pupils and the wider school community in taking action to reducing carbon emissions, improving resource efficiency, improving air quality and linking activity to national campaigns.

Food Durham - National Lottery - Funded by the National Lottery Community Fund 'The Food Durham - Connecting and Supporting our Local Food Partnerships' project aims to bring both the strategic and delivery roles of Food Durham together, to help create a thriving local food culture in County Durham. This will be achieved by: employing a part-time Food Durham Co-ordinator for three years; improving the knowledge and awareness of the need for sustainable food through a communication and events programme; achieving the Silver Sustainable Food Places accreditation; progressing the County Durham Food Strategy Draft Action Plan; undertaking direct work with local communities to facilitate access to locally grown, healthy and affordable food.

Forest Bathing - EDRC AAP - East Durham Rural Corridor AAP - This project is funded by the East Durham Rural Corridor AAP and will enable OASES to use Forest Bathing practices, in order to deliver nature therapy sessions for pupils in Sedgefield Primary, Kelloe Primary, Bowburn Primary, Coxhoe Primary, Bluebell Meadow Primary and Cassop Primary. These sessions will provide an early intervention and preventative support mechanism that will enable children to develop coping mechanisms to enhance their wellbeing.

Good Food Local - Food Durham is a partner in this north east region and Cumberland programme established with national charity Sustain to map activity, benchmark progress and good practice and produce a framework to promote commitments to good food across the region. This builds on an initial programme across London. In the north east this work is being led by the Assistant Directors of Public Health NE working with all local authorities in the region and many of the food partnerships.

Green Futures STEM Learning - Durham University/STEM Learning - Funding from Durham University and Stem Learning to develop and deliver Green Future sessions within schools to help and encourage Climate Friendly Schools engagement and enable young people to appreciate the careers that will be available to them in the future. We will focus on Wind, Solar, Hydrogen cars, Geothermal Mine water and Carbon Capture.

Camping Schools - Hays Travel - OASES secured this grant so we can purchase tents, sleeping bags, roll mats and lamps to use for overnight residentials with schools across the region, so that schools can host residentials in their school grounds. OASES will 'loan' the equipment out to the schools and help them put it up/ disassemble it (checking that it has not been damaged). This will give children the opportunity to take part in a residential and remove some of the barriers for those from the poorest backgrounds/ most affected by the Covid legacy.

Climate Friendly Schools CLS - Chester-le-Street AAP - This project is funded by the Chester-le-Street AAP to provide support for 10 schools to become more climate friendly (5 schools over two years, 10 in total) who will undertake 7 audits to ascertain how climate friendly they are now, create an action plan and deliver practical actions towards improving their climate credentials, working with the whole school community and improving knowledge and understanding as well as empowering young people to to combat climate anxiety.

Climate Friendly Schools DV - Derwent Valley AAP - This project is funded by the Derwent Valley AAP to provide support for 10 schools to become more climate friendly (5 schools over two years, 10 in total) who will undertake 7 audits to ascertain how climate friendly they are now, create an action plan and deliver practical actions towards improving their climate credentials, working with the whole school community and improving knowledge and understanding as well as empowering young people to combat climate anxiety.

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

16. Analysis of Charitable Funds *(continued)*

Sunderland Museum & Winter Garden (SMWG) - UKSPF funding through Sunderland City Council - OASES will run consultation sessions with a minimum of 8 local community and business groups and use the results to produce a design plan for the development of the garden. The OASES team will help volunteers establish the planting within the garden in a sustainable and sensitive manner, utilising reused and recycled materials and establishing an environmentally friendly management and maintenance programme. The Community Garden will also connect with and expand SMWG's school learning and engagement programme. The OASES team will work with the new Community Garden Engagement Officer (CGEO) to create new workshops which will combine indoor and outdoor delivery with emphasis in the first instance on EYFS and Primary Schools.

Seascapes - 'SeaScapes' is the UK's first marine Landscape Partnership scheme. Managed by a partnership of local, regional and national partners hosted by The Heritage Coast Partnership (Durham County Council), the £5 million programme will deliver a suite of projects benefiting coastal heritage, the marine environment and local communities across South Tyneside, Sunderland, Durham and Hartlepool. OASES won the tender to be the SeaScapes Educational Provider, providing educational support for two key projects within the programme: 'Coast at War' and 'Changing Coastline'.

Wonderful Walks - Funded by the Ballinger Trust, this project seeks to inspire inter-generational communication and a care of the environment through the delivery of guided walks in nature.

Empowering Environmental Action - this money has been given to OASES by Northumbrian Water as an enforcement undertaking. It will fund climate awareness sessions in school and practical actions to help mitigate and adapt to climate change within communities.

Sustainable Food Places - SUSTAIN has funded a Food Durham Coordinator to enable Food Durham and its partners to achieve the Sustainable Food Places Silver Award.

H2 The Future - This new project has been developed in collaboration with UKSTEM. Funded by the Institution of Engineering and Technology OASES worked with 20 schools across the Tees Valley and south Durham to showcase the benefits of hydrogen as a power source for transport.

Climate Friendly Schools - Sunderland - Sunderland City Council are supporting 10 of their schools to take climate action and become more climate literate by engaging with OASES to complete the Climate Friendly School initiative. The council have also funded the production of a Wear Sustainable education resource that engages local schools with their heritage and sustainability issues. The latter includes the development and delivery of a river bank tour to highlight the sustainability credentials of the new riverside developments.

Nature & Nurture - The Mid-Durham AAP have funded 4 of their schools to work with OASES to develop and deliver Forest Bathing provision in their schools; training teachers in the practice so that they can provide a helpful early intervention for children suffering from anxiety.

Nature for wellbeing - Funded by the Durham AAP, this grant will fund 12 members of school staff in the Durham AAP areas to become accredited in NOCN Level 3 Forest Bathing. The training will enable schools to deliver Forest Bathing sessions with children who need help to develop strategies to become calm and focused.

Tree For Every Child - Delivered on behalf of Durham County Council, OASES works with school across the county to help children appreciate the value of trees and enable them to plant a tree, either at a local site or within the school's grounds.

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2025

16. Analysis of Charitable Funds (continued)

Community Growing Derwent Valley - This project has provided networking support to communities throughout the Derwent Valley AAP area for community growing and food initiatives with dedicated support provided to two communities: Burnopfield and Medomsley.

Dynamic Food Procurement (DFP) - This is a procurement system that uses innovative technology to create an open digital marketplace that enables shorter, more transparent food supply chains which will deliver significant social, economic and environmental benefits for everyone.

Forest Bathing Big Give - The OASES Forest Bathing campaign, hosted and matched by The Big Give, raised enough to fund a Forest Bathing taster session for five schools.

Forest Bathing Believe - This project, funded by Believe Housing, provided a programme of Forest Bathing to two cohorts in two schools. Each cohort was made up of twelve children who needed support with stress, anxiety, behavioural issues or bereavement.

Forest Schools - Darlington - OASES were contracted to provide Forest School delivery at three Darlington Borough Council Fun and Food holiday clubs, two during the summer holidays and one during the Easter holidays.

Fun & Food - Easter - Fun and Food funded Forest Fun sessions at two schools over the Easter holidays, one in the East Durham Rural Corridor AAP area and one in the Mid-Durham AAP area. The Fun and Food programme was set up to combat holiday hunger, so the Forest Fun sessions were open to children who are in receipt of benefits-related free school meals.

Fun & Food - Summer - Fun and Food funded Forest Fun sessions at five schools over the Summer holidays, spread across the Bishop Auckland and Shildon Area AAP, East Durham AAP, East Durham Rural Corridor, Mid Durham AAP and Stanley AAP areas.

17. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Current Assets	281,049	107,218	388,267
Creditors less than 1 year	(97,609)	—	(97,609)
Net assets	183,440	107,218	290,658

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Current Assets	255,949	55,147	311,096
Creditors less than 1 year	(70,195)	—	(70,195)
Net assets	185,754	55,147	240,901

18. Analysis of Changes in Net Debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	188,901	117,847	306,748

Outdoor and Sustainability Education Specialists (Oases) Limited

Management Information

Year Ended 31 March 2025

The Following Pages Do Not Form Part of the Financial Statements.

Outdoor and Sustainability Education Specialists (Oases) Limited

Detailed Statement of Financial Activities

Year Ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Charitable activities		
Income from charitable activities	<u>584,337</u>	<u>491,846</u>
Investment income		
Bank interest receivable	<u>1,173</u>	<u>624</u>
Total income	<u>585,510</u>	<u>492,470</u>
Expenditure		
Costs of charitable activities		
<i>Activities undertaken directly</i>		
Wages	333,820	323,311
NIC	21,946	20,184
Pension	43,904	38,988
Healthcare	730	696
Activities, Events & Resources	113,826	88,718
Mileage and travel	10,432	8,696
	<u>524,658</u>	<u>480,593</u>
Support costs		
Premises	6,546	6,148
Insurance	1,931	1,833
Accountancy fees	840	840
Office costs	—	17
Training and recruitment	1,778	2,261
	<u>11,095</u>	<u>11,099</u>
Total expenditure	<u>535,753</u>	<u>491,692</u>
Net income	<u>49,757</u>	<u>778</u>

OUTDOOR AND SUSTAINABILITY EDUCATION SPECIALISTS (OASES) LIMITED

England & Wales - Charity number 1041301

Accounts

**Outdoor and Sustainability Education Specialists (Oases)
Limited**

Financial Statements

For the Year Ending

31 March 2024

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants Enterprise House Harmire
Enterprise Park Barnard Castle County Durham
DL12 8XT

Outdoor and Sustainability Education Specialists (Oases) Limited

Financial Statements

Year Ended 31 March 2024

	Page
Trustees' Annual Report (Incorporating the Director's Report) Independent	1
Examiner's Report to the Trustees Statement of Financial Activities (Including	7
Income and Expenditure Account) Statement of Financial Position Notes to the	8
Financial Statements	9
Notes to the Financial Statements	10
The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	21

Outdoor and Sustainability Education Specialists (Oases) Limited

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2024.

Objectives and Activities

The objects of OASES are:

(1) To promote and encourage the protection, preservation and improvement of the environment of the North East of England for the benefit of the public, and (2) to promote the advancement of education of the public concerning the environment, its conservation and protection and related subjects.

Achievements and Performance

The charity changed its name from North East Environment Network Limited to Outdoor and Sustainability Education Specialists (OASES) Limited on 13th December 2023.

OASES has successfully delivered a number of projects this year and continues to work with several key funders including Durham University, Durham County Council, Sunderland City Council and various Area Action Partnerships.

This year OASES has offered the following services and support for educational establishments and young people:

Global Sustainability Education, particularly focusing on Climate Change through the Climate Friendly Schools Project.

Learning Outside the Classroom including Forest Schools and Beach Schools as well as Active Learning Outdoors linking Outdoor Learning to the curriculum.

Outdoor health and well-being support including Forest Bathing.

OASES activity takes place predominantly, although not exclusively, in the northeast of England. This year OASES also ran another ECO2 Smart Schools COP Climate Conference for schools (COP 29), Over 120 teachers, from 100 schools, with 6000 pupils registered to receive the learning resources and take part in the conferences. These schools were from 16 countries.

OASES aims to 'Inspire, motivate and engage young people by providing them with exciting educational experiences that will lead them to be enthusiastic, creative, resilient and confident learners' by providing the following services to schools and other educational establishments:

Engaging Pupils - The OASES team deliver high quality, curriculum linked, exciting and fun learning opportunities for young people.

Inspiring Teachers - The OASES team provide a vast programme of CPD opportunities and accredited learning for teachers, teaching assistants and other educational support staff.

Enhancing Schools - OASES are experts in all aspects of outdoor learning and global sustainability education and support schools to engage with these initiatives at a whole school level.

Outdoor and Sustainability Education Specialists (Oases) Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

OASES' overarching aim is 'Create a more sustainable world where all children can thrive'.

The 'cost of living crisis' continues to impact OASES in respect of staff salaries and school engagement:

OASES staff had fallen significantly behind the sector having not received a pay rise since 2019. This situation was rectified in 2022-23 and built upon in 23/24 so that OASES staff salaries remained competitive and above the National Living Wage.

Falling school budgets and increased costs have meant that schools are struggling to purchase external services and engage with funded programmes e.g. schools cannot release teachers for training as they cannot afford to pay cover costs.

The OASES Board remains committed to programmes that seek to inspire climate action; The Climate Friendly Schools initiative has now been delivered in 28 schools (through 4 different funding streams) and is due to be delivered in an additional 69 schools next year. The Climate friendly Schools website remains up to date and registrations are ongoing.

This financial year OASES retained the employment of the Food Durham Coordinator on behalf of Durham Community Action with funding from The National Lottery Community Fund.

The OASES Board retained 10 Trustees from different educational stages, higher education, charities and government.

Outdoor and Sustainability Education Specialists (Oases) Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Another Year of Sustained Activity, Engagement, and Impact

In pursuit of our vision to "Create a more sustainable world where all children can thrive" OASES has, once again, made a significant difference to the understanding of sustainability and the value of outdoor learning across the North East and more widely.

This has been possible through the growth in our highly trained and experienced staff and our partnerships with Local Authorities, Universities, Trusts, and Government departments. We have successfully delivered over a dozen different projects to support schools and young people in teaching and learning out of doors and a similar number aimed at developing understanding of, and practical support for, key issues for a sustainable world.

Activity and Engagement



OASES aims to "Inspire, motivate, and engage young people by providing them with exciting educational experiences that will lead them to be enthusiastic, creative, resilient, and confident learners. We have done that this year by working with school staff, directly with their students and through whole school and community development.

Our learning in the outdoors activities have included accrediting staff to deliver forest-based learning, using the coastline as a learning environment and the principles of active outdoor learning in school grounds. In addition, our staff work directly with pupils in a range of outdoor environments to develop their learning skills. In the past year this has involved over 100 school contacts involving over 2,500 young people. It has been particularly pleasing to see the increasing uptake of our Forest Schools and Forest Bathing initiatives with more than 50 schools involved across the year.

Alongside this work our portfolio of sustainable education initiatives has once again expanded considerably. A particular highlight was our ECO2 Smart Schools COP Climate schools conference (COP28). Over 100 schools from 16 countries registered to take part in the conference and receive the associated learning resources. These schools represented 6000 pupils. Additionally, our school-based projects have covered a wide range of sustainability issues including, Climate Friendly Schools, ECO2 Smart Schools both focussing on whole school change across close to 300 schools as well as an increasing number of projects focussed on nature recovery, food, tree planting and green energy. These initiatives, taken together, have involved another 150+ schools with close to 7000 pupils engaged across all projects.

This year has seen a significant increase in OASES' reach. We now work with individual schools, multi-academy trusts, community organisations and local authorities right across the North East of England and we are actively seeking to widen our geographical range still further.

Outdoor and Sustainability Education Specialists (Oases) Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Impact



Increasingly we can see the impact of our work through a number of different measures.

Over the last year we have seen an increasing number of organisations signing up with us to continue or expand projects. This has been particularly true of community organisations who have reported very positively on the impact of initiatives aimed at developing a broader understanding of local sustainability issues.

We have had direct, positive, and numerical feedback on the impact of initiatives such as ECO2 Smart Schools where changes in energy usage can be tracked and reported.

Most importantly we can see how successful projects have been through the positive verbal and written feedback that we get consistently from headteachers, teachers and the children and young people themselves as shown below.

"A fantastic experience with great people." - Red Rose Primary School

"I would like to say how much I enjoyed the course. The structure of the sessions was very well planned and delivered exceptionally. I am extremely grateful for having the opportunity to learn both indoors and in locations such as Hamsterley Forest and Ushaw College with a highly skilled course leader and a friendly and helpful group of forest bathing enthusiasts! Thank you so much." - Cassop Primary School

"Extremely well planned and delivered. Very engaging for children with practical activities"

"Rachel delivers the sessions in an engaging and professional way, and is extremely knowledgeable about the information she is delivering" - Howden-le-Primary School

The feedback that we receive not only provides strong positive endorsement of the difference that we are making but also forms a vital part of our review processes helping to shape future activities in line with national agendas as well as the needs of schools, communities, and partners

2023/24 has been the most successful year yet for OASES. We have grown in size and capacity reaching increasing numbers of schools, communities and young people and working together with our widest ever range of partners and funders. Through this we are increasingly recognised as the place to go for Outdoor and Sustainability Education.



Outdoor and Sustainability Education Specialists (Oases) Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Financial Review

Income for the year was £484,013 (2023 - £410,628) and expenditure was £491,692 (2023 - £421,768) giving a deficit of £7,679 (2023 - £11,140). At 31 March 2024 net assets were £232,444 of which £159,632 was unrestricted revenue funds.

Reserves Policy

The trustees aim to hold reserves equal to three months running costs plus redundancy costs plus a contingency for staff illness and maternity/paternity cover costs. At 31st March 2024 this amounted to approximately £150,898. Actual reserves at 31st March 2024 were £159,632.

Structure, Governance and Management

Outdoor and Sustainability Education Specialists (OASES) Limited was incorporated as a company limited by guarantee on 30th August 1994 (company number 2963142) and was registered as a charity on 6th October 1994 with charity number 1041301. It is governed by its Memorandum and Articles of Association dated 30th August 1994.

The charity changed its name from North East Environment Network Limited to Outdoor and Sustainability Education Specialists (OASES) Limited on 13th December 2023.

Organisational Structure

The OASES Board had 10 Trustees during 2023-24. The OASES Board contains Trustees from all educational stages, higher education, charities and industry. The Trustees meet between 3 - 4 times a year to discuss the strategic direction of OASES. The day to day running of the organisation is delegated to the OASES CEO, who also acts as Secretary to the OASES Board.

Recruitment and training of trustees

New OASES Trustees are openly recruited according to their specialism.

All new Trustees complete a skills audit upon joining the Board. The skills audits are used to identify the Board's strengths and weaknesses. Suitable candidates are then recruited to ensure a strong Board with relevant skills, using whatever method is deemed appropriate given the specialism e.g. at the moment the OASES Board would like to recruit a treasurer, hence people with an accounts background are being approached.

Once identified suitable candidates meet with the OASES Chair and the OASES CEO to discuss the organisation and a Trustee's responsibilities. If the candidate still wishes to put themselves forward they are invited to attend the next OASES Board meeting where they can be elected onto the Board.

The training needs of the Trustees are identified through the Board meetings. Suitable training is then arranged by the OASES CEO.

Public Benefit

Our main activities and who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The Board have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Outdoor and Sustainability Education Specialists (Oases) Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Reference and Administrative Details

Registered charity name Outdoor and Sustainability Education Specialists (OASES) Limited

Charity registration number 1041301

Company registration number 2963142

Principal office and registered office The EWE Centre
Esh Winning Primary School
The Wynds
Esh Winning
County Durham
DH7 9BE

The Trustees

Mike Tones (Chair)
Paul Green
Caroline Hodgson
David Ford
Steve Ashton
Jane Davis
Grant Hopkins
Dominic Brown
Jacqueline Bell
Dr Meryl Batchelder

Company Secretary Joanne Appleby

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:



Mike Tones (Chair)
Trustee

Outdoor and Sustainability Education Specialists (Oases) Limited

Independent Examiner's Report to the Trustees of Outdoor and Sustainability Education Specialists (OASES) Limited

Year Ended 31 March 2024

I report to the trustees on my examination of the financial statements of Outdoor and Sustainability Education Specialists (OASES) Limited ('the company') for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

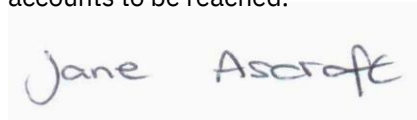
Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

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

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



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Outdoor and Sustainability Education Specialists (Oases) Limited

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	5	301,992	181,397	483,389	410,628
Investment income	6	<u>624</u>	<u>—</u>	624	<u>—</u>
Total income		<u>302,616</u>	<u>181,397</u>	484,013	<u>410,628</u>
Expenditure					
Expenditure on charitable activities	7,8	<u>301,376</u>	<u>190,316</u>	491,692	<u>421,768</u>
Total expenditure		<u>301,376</u>	<u>190,316</u>	491,692	<u>421,768</u>
Net expenditure		<u>1,240</u>	<u>(8,919)</u>	(7,679)	<u>(11,140)</u>
Transfers between funds		(8,843)	8,843	—	—
Net movement in funds		<u>(7,603)</u>	<u>(76)</u>	(7,679)	<u>(11,140)</u>
Reconciliation of funds					
Total funds brought forward		<u>167,235</u>	<u>72,888</u>	240,123	<u>251,263</u>
Total funds carried forward		<u>159,632</u>	<u>72,812</u>	232,444	<u>240,123</u>

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

The notes on pages 10 to 20 form part of these financial statements.

Outdoor and Sustainability Education Specialists (Oases) Limited

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Current Assets				
Debtors Cash at bank and in hand	13	122,195		82,916
		<u>188,901</u>		<u>240,877</u>
		311,096		323,793
		<u>78,652</u>		<u>83,670</u>
Creditors: amounts falling due within one year	14			
Net Current Assets			<u>232,444</u>	<u>240,123</u>
Total Assets Less Current Liabilities			<u>232,444</u>	<u>240,123</u>
Net Assets			<u>232,444</u>	<u>240,123</u>
Funds of the Charity				
Restricted funds			<u>72,812</u>	<u>72,888</u>
Unrestricted funds			<u>159,632</u>	<u>167,235</u>
Total charity funds	17		<u>232,444</u>	<u>240,123</u>

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:



David Ford
Trustee

The notes on pages 10 to 20 form part of these financial statements.

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements

Year Ended 31 March 2024

1. **General Information**

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The EWE Centre, Esh Winning Primary School, The Wynds, Esh Winning, County Durham, DH7 9BE.

2. **Statement of Compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. **Accounting Policies**

Basis of Preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity is a Public Benefit Entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

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

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Financial Instruments

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

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Accounting Policies *(continued)*

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

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.

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2024 there were 10 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

5. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from charitable activities	<u>301,992</u>	<u>181,397</u>	<u>483,389</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from charitable activities	<u>286,961</u>	<u>123,667</u>	<u>410,628</u>

6. Investment Income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>624</u>	<u>624</u>	<u>–</u>	<u>–</u>

7. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of charitable activities (see page 21)	290,277	190,316	480,593
Support costs	<u>11,099</u>	<u>–</u>	<u>11,099</u>
	<u>301,376</u>	<u>190,316</u>	<u>491,692</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of charitable activities (see page 21)	277,429	136,458	413,887
Support costs	<u>7,881</u>	<u>–</u>	<u>7,881</u>
	<u>285,310</u>	<u>136,458</u>	<u>421,768</u>

8. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Costs of charitable activities (see page 21)	<u>480,593</u>	<u>11,099</u>	<u>491,692</u>	<u>421,768</u>

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

9. Independent Examination Fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	840	780
Other financial services	864	—
	<u>1,704</u>	<u>780</u>

10. Staff Costs and Emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	323,311	278,169
Social security costs	20,184	16,389
Employer contributions to pension plans	38,988	33,893
Other employee benefits	696	615
	<u>383,179</u>	<u>329,066</u>

The average head count of employees during the year was 13 (2023: 15). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of project staff	<u>10</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year expenses totalling £Nil (2023 - £Nil) were reimbursed to the trustees.

12. Transfers Between Funds

During the year £8,843 was transferred from unrestricted to restricted funds which was an adjustment to the opening balance on the Climate Friendly Schools - Sunderland project.

13. Debtors

	2024 £	2023 £
Trade debtors	62,870	43,683
Prepayments	1,931	1,833
Accrued income	57,394	37,400
	<u>122,195</u>	<u>82,916</u>

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	38,100	29,071
Social security and other taxes	-	3,993
Deferred income	40,552	50,606
	<u>78,652</u>	<u>83,670</u>

15. Deferred Income

Deferred income relates to payments received on contracts where the work has not yet been carried out.

16. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £38,988 (2023: £33,893).

17. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>167,235</u>	<u>302,616</u>	<u>(301,376)</u>	<u>(8,843)</u>	<u>159,632</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>148,867</u>	<u>286,961</u>	<u>(285,310)</u>	<u>16,717</u>	<u>167,235</u>

Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Ecofriendly Schools	464	-	(464)	-	-
Food Durham	-	45,573	(40,676)	-	4,897
Forest Bathing - EDRC	-	14,483	(6,446)	-	8,037
AAP	-	1,370	(1,370)	-	-
Good Food Local	-	3,253	(3,253)	-	-
Green Futures STEM Learning	-	-	-	-	-

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

17. Analysis of Charitable Funds *(continued)*

Camping Schools	–	7,087	(7,087)	–	–
Climate Friendly Schools - CLS	–	35,272	(8,946)	–	26,326
Climate Friendly Schools - DV	–	19,557	(5,698)	–	13,859
Sunderland Museum & Winter Garden (SMWG)	–	8,026	(10,059)	–	(2,033)
Seascapes	6,431	–	(6,431)	–	–
Wonderful Walks	3,532	–	(696)	–	2,836
Empowering Environmental Action	12,343	–	(12,343)	–	–
Sustainable Food Places	16,993	2,124	(19,117)	–	–
H2 The Future	1,600	–	–	–	1,600
Climate Friendly Schools - Sunderland	(270)	34,408	(33,804)	8,843	9,177
Nature & Nurture	122	10,244	(10,366)	–	–
Nature for wellbeing	1,491	–	(1,491)	–	–
Tree for every child	30,182	–	(22,069)	–	8,113
	<u>72,888</u>	<u>181,397</u>	<u>(190,316)</u>	<u>8,843</u>	<u>72,812</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Lost Landscapes and Learning	–	14,319	–	–	14,319
Ecofriendly Schools	1,457	–	(913)	(80)	464
Plastic Fantastic	493	–	(493)	–	–
Seascapes	13,466	–	(7,035)	–	6,431
Wonderful Walks	3,772	–	(240)	–	3,532
Empowering Environmental Action	58,291	–	(36,476)	(9,472)	12,343
Sustainable Food Places	18,673	8,000	(9,680)	–	16,993
Heritage Garden	204	–	(30)	(174)	–
Fellfoot Forwards	–	1,183	(1,052)	(131)	–
H2 The Future	5,165	–	(2,293)	(1,272)	1,600
Good Food Economy	875	875	–	(1,750)	–
Climate Friendly Schools - Sunderland	–	20,417	(20,417)	(270)	(270)
Fun & Food	–	12,875	(23,912)	(3,282)	(14,319)
Nature & Nurture	–	10,305	(10,138)	(45)	122
Nature for wellbeing	–	7,711	(5,199)	(1,021)	1,491
Tree for every child	–	47,982	(18,580)	780	30,182
	<u>102,396</u>	<u>123,667</u>	<u>(136,458)</u>	<u>(16,717)</u>	<u>72,888</u>

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

17. Analysis of Charitable Funds *(continued)*

Ecofriendly Schools - Derwent Valley AAP - This project uses the Eco Schools Award Framework to engage staff, pupils and the wider school community in taking action to reducing carbon emissions, improving resource efficiency, improving air quality and linking activity to national campaigns.

Food Durham - National Lottery - Funded by the National Lottery Community Fund 'The Food Durham - Connecting and Supporting our Local Food Partnerships' project aims to bring both the strategic and delivery roles of Food Durham together, to help create a thriving local food culture in County Durham. This will be achieved by: employing a part-time Food Durham Co-ordinator for three years; improving the knowledge and awareness of the need for sustainable food through a communication and events programme; achieving the Silver Sustainable Food Places accreditation; progressing the County Durham Food Strategy Draft Action Plan; undertaking direct work with local communities to facilitate access to locally grown, healthy and affordable food.

Forest Bathing - EDRC AAP - East Durham Rural Corridor AAP - This project is funded by the East Durham Rural Corridor AAP and will enable OASES to use Forest Bathing practices, in order to deliver nature therapy sessions for pupils in Sedgefield Primary, Kelloe Primary, Bowburn Primary, Coxhoe Primary, Bluebell Meadow Primary and Cassop Primary. These sessions will provide an early intervention and preventative support mechanism that will enable children to develop coping mechanisms to enhance their wellbeing.

Good Food Local - Food Durham is a partner in this north east region and Cumberland programme established with national charity Sustain to map activity, benchmark progress and good practice and produce a framework to promote commitments to good food across the region. This builds on an initial programme across London. In the north east this work is being led by the Assistant Directors of Public Health NE working with all local authorities in the region and many of the food partnerships.

Green Futures STEM Learning - Durham University/STEM Learning - Funding from Durham University and Stem Learning to develop and deliver Green Future sessions within schools to help and encourage Climate Friendly Schools engagement and enable young people to appreciate the careers that will be available to them in the future. We will focus on Wind, Solar, Hydrogen cars, Geothermal Mine water and Carbon Capture.

Camping Schools - Hays Travel - OASES secured this grant so we can purchase tents, sleeping bags, roll mats and lamps to use for overnight residentials with schools across the region, so that schools can host residentials in their school grounds. OASES will 'loan' the equipment out to the schools and help them put it up/ disassemble it (checking that it has not been damaged). This will give children the opportunity to take part in a residential and remove some of the barriers for those from the poorest backgrounds/ most affected by the Covid legacy.

Climate Friendly Schools CLS - Chester-le-Street AAP - This project is funded by the Chester-le-Street AAP to provide support for 10 schools to become more climate friendly (5 schools over two years, 10 in total) who will undertake 7 audits to ascertain how climate friendly they are now, create an action plan and deliver practical actions towards improving their climate credentials, working with the whole school community and improving knowledge and understanding as well as empowering young people to combat climate anxiety.

Climate Friendly Schools DV - Derwent Valley AAP - This project is funded by the Derwent Valley AAP to provide support for 10 schools to become more climate friendly (5 schools over two years, 10 in total) who will undertake 7 audits to ascertain how climate friendly they are now, create an action plan and deliver practical actions towards improving their climate credentials, working with the whole school community and improving knowledge and understanding as well as empowering young people to combat climate anxiety.

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

17. Analysis of Charitable Funds *(continued)*

Sunderland Museum & Winter Garden (SMWG) - UKSPF funding through Sunderland City Council - OASES will run consultation sessions with a minimum of 8 local community and business groups and use the results to produce a design plan for the development of the garden. The OASES team will help volunteers establish the planting within the garden in a sustainable and sensitive manner, utilising reused and recycled materials and establishing an environmentally friendly management and maintenance programme. The Community Garden will also connect with and expand SMWG's school learning and engagement programme. The OASES team will work with the new Community Garden Engagement Officer (CGEO) to create new workshops which will combine indoor and outdoor delivery with emphasis in the first instance on EYFS and Primary Schools.

Seascapes - 'SeaScapes' is the UK's first marine Landscape Partnership scheme. Managed by a partnership of local, regional and national partners hosted by The Heritage Coast Partnership (Durham County Council), the £5 million programme will deliver a suite of projects benefiting coastal heritage, the marine environment and local communities across South Tyneside, Sunderland, Durham and Hartlepool. OASES won the tender to be the SeaScapes Educational Provider, providing educational support for two key projects within the programme: 'Coast at War' and 'Changing Coastline'.

Wonderful Walks - Funded by the Ballinger Trust, this project seeks to inspire inter-generational communication and a care of the environment through the delivery of guided walks in nature. Empowering Environmental Action - this money has been given to OASES by Northumbrian Water as an enforcement undertaking. It will fund climate awareness sessions in school and practical actions to help mitigate and adapt to climate change within communities.

Sustainable Food Places - SUSTAIN has funded a Food Durham Coordinator to enable Food Durham and its partners to achieve the Sustainable Food Places Silver Award.

H2 The Future - This new project has been developed in collaboration with UKSTEM. Funded by the Institution of Engineering and Technology OASES worked with 20 schools across the Tees Valley and south Durham to showcase the benefits of hydrogen as a power source for transport.

Climate Friendly Schools - Sunderland - Sunderland City Council are supporting 10 of their schools to take climate action and become more climate literate by engaging with OASES to complete the Climate Friendly School initiative. The council have also funded the production of a Wear Sustainable education resource that engages local schools with their heritage and sustainability issues. The latter includes the development and delivery of a river bank tour to highlight the sustainability credentials of the new riverside developments.

Nature & Nurture - The Mid-Durham AAP have funded 4 of their schools to work with OASES to develop and deliver Forest Bathing provision in their schools; training teachers in the practice so that they can provide a helpful early intervention for children suffering from anxiety.

Nature for wellbeing - Funded by the Durham AAP, this grant will fund 12 members of school staff in the Durham AAP areas to become accredited in NOCN Level 3 Forest Bathing. The training will enable schools to deliver Forest Bathing sessions with children who need help to develop strategies to become calm and focused.

Tree For Every Child - Delivered on behalf of Durham County Council, OASES works with school across the county to help children appreciate the value of trees and enable them to plant a tree, either at a local site or within the school's grounds.

Outdoor and Sustainability Education Specialists (Oases) Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

18. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current Assets Creditors less than 1 year	238,284 (78,652)	72,812 —	311,096 (78,652)
Net assets	<u>159,632</u>	<u>72,812</u>	<u>232,444</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current Assets Creditors less than 1 year	250,905 (83,670)	72,888 —	323,793 (83,670)
Net assets	<u>167,235</u>	<u>72,888</u>	<u>240,123</u>

Outdoor and Sustainability Education Specialists (Oases) Limited

Management Information

Year Ended 31 March 2024

The Following Pages Do Not Form Part of the Financial Statements.

Outdoor and Sustainability Education Specialists (Oases) Limited

Detailed Statement of Financial Activities

Year Ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Charitable activities		
Income from charitable activities	<u>483,389</u>	<u>410,628</u>
Investment income		
Bank interest receivable	<u>624</u>	<u>—</u>
Total income	<u>484,013</u>	<u>410,628</u>
Expenditure		
Activities undertaken directly		
Wages	323,311	278,169
NIC	20,184	16,389
Pension	38,988	33,893
Healthcare	696	615
Activities, Events & Resources	88,718	76,474
Mileage and travel	8,696	8,347
	<u>480,593</u>	<u>413,887</u>
Support costs		
Premises	6,148	4,479
Insurance	1,833	1,530
Accountancy fees	840	780
Office costs	17	192
Training and recruitment	2,261	900
	<u>11,099</u>	<u>7,881</u>
Total expenditure	<u>491,692</u>	<u>421,768</u>
Net expenditure	<u>(7,679)</u>	<u>(11,140)</u>

OUTDOOR AND SUSTAINABILITY EDUCATION SPECIALISTS (OASES) LIMITED

England & Wales - Charity number 1041301

Accounts

Company Registration Number: 2963142
Charity Registration Number: 1041301

North East Environment Network Limited
Financial Statements
For the Year Ending
31 March 2023

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

North East Environment Network Limited

Financial Statements

Year Ended 31 March 2023

	Page
Trustees' Annual Report (Incorporating the Director's Report)	1
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities (Including Income and Expenditure Account)	6
Statement of Financial Position	7
Notes to the Financial Statements	8
The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	20

North East Environment Network Limited

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2023.

Objectives and Activities

The objects of NEEN are:

(1) To promote and encourage the protection, preservation and improvement of the environment of the North East of England for the benefit of the public, and (2) to promote the advancement of education of the public concerning the environment, its conservation and protection and related subjects.

Achievements and Performance

NEEN trades solely as the 'Outdoor And Sustainability Education Specialists' (OASES). OASES has successfully delivered a number of projects this year and continues to work with several key funders including Durham University, Durham County Council and various Area Action Partnerships.

As OASES, NEEN has offered the following services and support for educational establishments and young people:

- Global Sustainability Education, particularly focusing upon Climate Change
- Learning Outside the Classroom
- Outdoor health and well-being support (Forest Bathing)

OASES activity takes place predominantly, although not exclusively, in the northeast of England. This year OASES also ran another ECO? Smart Schools COP Climate Conference for schools, it was attended by pupils from 10 different countries.

Through OASES, NEEN aims to 'inspire, motivate and engage young people by providing them with exciting educational experiences that will lead them to be enthusiastic, creative, resilient and confident learners' by providing the following services to schools and other educational establishments:

- Engaging Pupils - The OASES team deliver high quality, curriculum linked, exciting and fun learning opportunities for young people.
- Inspiring Teachers - The OASES team provide a vast programme of CPD opportunities and accredited learning for teachers, teaching assistants and other educational support staff.
- Enhancing Schools - OASES are experts in all aspects of outdoor learning and global sustainability education and support schools to engage with these initiatives at a whole school level.

NEEN's overarching aim is 'Create a more sustainable world where all children can thrive':

The Covid pandemic saw NEEN run at a substantial loss in financial year 2020-21. The following financial year all of the work that NEEN was meant to be delivering in 2020-21 was added to that already secured for 2021-22. As a result, NEEN's portfolio of work was much larger than usual and additional staff had to be employed. This financial year (2022-2023) NEEN was able to retain the services of the new staff, as the 'Covid impact' continued. We were also able to relaunch some of our commissioned services.

North East Environment Network Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2023

The 'cost of living crisis' and the 'energy crisis' have impacted NEEN in respect of staff salaries and school engagement:

- NEEN staff had fallen significantly behind the sector having not received a pay rise since 2019. This situation was rectified in 2022-23 so that NEEN staff salaries remained competitive and above the National Living Wage.
- Falling school budgets and increased costs have meant that schools are struggling to purchase external services and engage with funded programmes e.g. schools cannot release teachers for training as they cannot afford to pay cover costs.

As the climate crisis worsens and COP continues to fail to bring about the necessary commitments to assure the world remains below 1.5 C, the NEEN Board remains committed to programmes that seek to inspire climate action. NEEN's Climate Friendly Schools initiative has now been piloted within 19 schools and the associated resources have been placed upon the Climate friendly Schools website.

This financial year NEEN initially seconded and then employed the Food Durham Coordinator on behalf of Durham Community Action, as it was felt that this area of work was better suited to NEEN.

The NEEN Board gained another Trustee, meaning NEEN now has 9 Trustees in place. The NEEN Board contains Trustees from different educational stages, higher education, charities and government.

Financial Review

Income for the year was £410,628 (2022 - £376,327) and expenditure was £421,768 (2022 - £345,829) giving a deficit of £11,140 (2022 - surplus of £30,498). At 31 March 2023 net assets were £240,123 of which £167,235 was unrestricted revenue funds.

Reserves Policy

The trustees aim to hold reserves equal to three months running costs plus redundancy costs plus a contingency for staff illness and maternity/paternity cover costs. At 31st March 2023 this amounted to approximately £131,168. Actual reserves at 31st March 2023 were £167,235.

North East Environment Network Limited

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year Ended 31 March 2023

Structure, Governance and Management

North East Environment Network Ltd ("NEEN") was incorporated as a company limited by guarantee on 30th August 1994 (company number 2963142) and was registered as a charity on 6th October 1994 with charity number 1041301. It is governed by its Memorandum and Articles of Association dated 30th August 1994.

Organisational Structure

The NEEN Board had eight Trustees during 2019-20. The NEEN Board contains Trustees from all educational stages, higher education, charities and industry. The Trustees meet between 3 - 4 times a year to discuss the strategic direction of NEEN. The day to day running of the organisation is delegated to the OASES CEO, who also acts as Secretary to the NEEN Board.

Recruitment and training of trustees

New NEEN Trustees are openly recruited according to their specialism.

All new Trustees complete a skills audit upon joining the Board. The skills audits are used to identify the Board's strengths and weaknesses. Suitable candidates are then recruited to ensure a strong Board with relevant skills, using whatever method is deemed appropriate given the specialism e.g. at the moment the NEEN Board would like to recruit a treasurer, hence people with an accounts background are being approached.

Once identified suitable candidates meet with the NEEN Chair and the OASES CEO to discuss the organisation and a Trustee's responsibilities. If the candidate still wishes to put themselves forward they are invited to attend the next NEEN Board meeting where they can be elected onto the Board.

The training needs of the Trustees are identified through the Board meetings. Suitable training is then arranged by the OASES CEO.

Public Benefit

Our main activities and who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The Board have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

North East Environment Network Limited

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year Ended 31 March 2023

Reference and Administrative Details

Registered charity name North East Environment Network Limited
Charity registration number 1041301
Company registration number 2963142
Principal office and registered office The EWE Centre
Esh Winning Primary School
The Wynds
Esh Winning
County Durham
DH7 9BE

The Trustees

Mike Tones (Chair)
Paul Green
Caroline Hodgson
David Ford
Steve Ashton
Jane Davis
Grant Hopkins
Dominic Brown
Jacqueline Bell
Dr Meryl Batchelder (Appointed 14 March 2023)

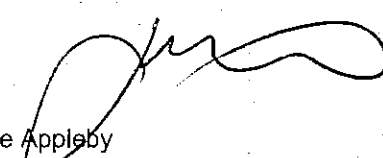
Company Secretary Joanne Appleby

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27.11.2023 and signed on behalf of the board of trustees by:


Joanne Appleby
Company Secretary

North East Environment Network Limited

Independent Examiner's Report to the Trustees of North East Environment Network Limited

Year Ended 31 March 2023

I report to the trustees on my examination of the financial statements of North East Environment Network Limited ('the company') for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

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

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



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

North East Environment Network Limited

Statement of Financial Activities (Including Income and expenditure account)

Year Ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Charitable activities	5	286,961	123,667	410,628	375,817
Investment income	6	—	—	—	144
Other Income	7	—	—	—	366
Total income		<u>286,961</u>	<u>123,667</u>	<u>410,628</u>	<u>376,327</u>
Expenditure					
Expenditure on charitable activities	8,9	285,310	136,458	421,768	345,829
Total expenditure		<u>285,310</u>	<u>136,458</u>	<u>421,768</u>	<u>345,829</u>
Net (expenditure)/income		<u>1,651</u>	<u>(12,791)</u>	<u>(11,140)</u>	<u>30,498</u>
Transfers between funds		16,717	(16,717)	—	—
Net movement in funds		<u>18,368</u>	<u>(29,508)</u>	<u>(11,140)</u>	<u>30,498</u>
Reconciliation of funds					
Total funds brought forward		148,867	102,396	251,263	220,765
Total funds carried forward		<u>167,235</u>	<u>72,888</u>	<u>240,123</u>	<u>251,263</u>

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

The notes on pages 8 to 18 form part of these financial statements.

North East Environment Network Limited

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Current Assets			
Debtors	14	82,916	83,772
Cash at bank and in hand		<u>240,877</u>	<u>236,589</u>
		323,793	320,361
Creditors: amounts falling due within one year	15	<u>83,670</u>	<u>69,098</u>
Net Current Assets		<u>240,123</u>	<u>251,263</u>
Total Assets Less Current Liabilities		<u>240,123</u>	<u>251,263</u>
Net Assets		<u>240,123</u>	<u>251,263</u>
Funds of the Charly			
Restricted funds		72,888	102,396
Unrestricted funds		<u>167,235</u>	<u>148,867</u>
Total charity funds	18	<u>240,123</u>	<u>251,263</u>

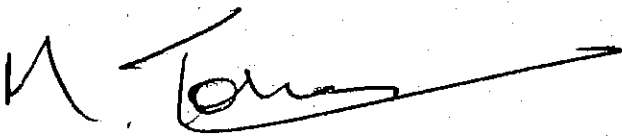
For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 27.11.2023 and are signed on behalf of the board by:



Mike Tones
Trustee

The notes on pages 8 to 18 form part of these financial statements.

North East Environment Network Limited

Notes to the Financial Statements

Year Ended 31 March 2023

1. General Information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The EWE Centre, Esh Winning Primary School, The Wynds, Esh Winning, County Durham, DH7 9BE.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity is a Public Benefit Entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

North East Environment Network Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2023

3. Accounting Policies (continued)

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

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

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Financial Instruments

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

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

3. Accounting Policies *(continued)*

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

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.

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2023 there were 10 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

North East Environment Network Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2023

5. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from charitable activities	<u>286,961</u>	<u>123,667</u>	<u>410,628</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from charitable activities	<u>288,495</u>	<u>87,322</u>	<u>375,817</u>

6. Investment Income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>—</u>	<u>—</u>	<u>144</u>	<u>144</u>

7. Other Income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
HMRC Job Retention Scheme/SSP	<u>—</u>	<u>—</u>	<u>366</u>	<u>366</u>

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of charitable activities (see page 20)	277,429	136,458	413,887
Support costs	7,881	—	7,881
	<u>285,310</u>	<u>136,458</u>	<u>421,768</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of charitable activities (see page 20)	252,918	84,654	337,572
Support costs	8,257	—	8,257
	<u>261,175</u>	<u>84,654</u>	<u>345,829</u>

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Costs of charitable activities (see page 20)	<u>413,887</u>	<u>7,881</u>	<u>421,768</u>	<u>345,829</u>

North East Environment Network Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2023

10. Independent Examination Fees

	2023 £	2022 £
Fees payable to the Independent examiner for: Independent examination of the financial statements	<u>780</u>	<u>720</u>

11. Staff Costs and Emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	278,169	192,593
Social security costs	16,389	33,583
Employer contributions to pension plans	<u>34,508</u>	<u>30,040</u>
	<u>329,066</u>	<u>256,216</u>

The average head count of employees during the year was 15 (2022: 17). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of project staff	<u>12</u>	<u>13</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year expenses totalling £Nil (2022 - £Nil) were reimbursed to the trustees.

13. Transfers Between Funds

During the year £16,717 was transferred from restricted to unrestricted funds in respect of contributions to overheads by restricted projects.

14. Debtors

	2023 £	2022 £
Trade debtors	43,683	23,685
Prepayments	1,833	-
Accrued income	<u>37,400</u>	<u>60,087</u>
	<u>82,916</u>	<u>83,772</u>

North East Environment Network Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2023

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	29,071	11,627
Social security and other taxes	3,993	-
Deferred income	50,606	54,204
Other creditors	-	3,267
	<u>83,670</u>	<u>69,098</u>

16. Deferred Income

Deferred income relates to payments received on contracts where the work has not yet been carried out.

17. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £34,508 (2022: £30,040).

18. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	<u>148,867</u>	<u>286,961</u>	<u>(285,310)</u>	<u>16,717</u>	<u>167,235</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	<u>101,994</u>	<u>289,005</u>	<u>(261,175)</u>	<u>19,043</u>	<u>148,867</u>

North East Environment Network Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2023

18. Analysis of Charitable Funds (continued)

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Ecofriendly Schools	1,457	—	(913)	(80)	464
Plastic Fantastic	493	—	(493)	—	—
Seascapes	13,466	—	(7,035)	—	6,431
Wonderful Walks	3,772	—	(240)	—	3,532
Empowering Environmental Action	58,291	—	(36,476)	(9,472)	12,343
Sustainable Food Places	18,673	8,000	(9,680)	—	16,993
Heritage Garden	204	—	(30)	(174)	—
Fellfoot Forwards	—	1,183	(1,052)	(131)	—
H2 The Future	5,165	—	(2,293)	(1,272)	1,600
Good Food Economy	875	875	—	(1,750)	—
Climate Friendly Schools - Sunderland	—	20,417	(20,417)	(270)	(270)
Fun & Food	—	27,194	(23,912)	(3,282)	—
Nature & Nurture	—	10,305	(10,138)	(45)	122
Nature for wellbeing	—	7,711	(5,199)	(1,021)	1,491
Tree for every child	—	47,982	(18,580)	780	30,182
	<u>102,396</u>	<u>123,667</u>	<u>(136,458)</u>	<u>(16,717)</u>	<u>72,888</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Lost Landscapes and Learning	889	256	(754)	(391)	—
Growing Together	24,657	130	(19,342)	(5,445)	—
Ecofriendly Schools	7,241	—	(5,476)	(308)	1,457
Breathing Space	4,674	1,250	(2,616)	(3,308)	—
C4CC	4,959	—	(3,586)	(1,373)	—
Plastic Fantastic	6,007	—	(5,972)	458	493
Easter Play	1,022	888	(943)	(967)	—
Seascapes	(352)	20,000	(5,606)	(576)	13,466
Wonderful Walks	3,772	—	—	—	3,772
Empowering Environmental Action	65,902	—	(7,044)	(567)	58,291
Sustainable Food Places	—	19,442	(711)	(58)	18,673

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

18. Analysis of Charitable Funds *(continued)*

Heritage Garden	–	1,792	(1,484)	(104)	204
Black to Green	–	2,648	(2,445)	(203)	–
Fellfoot Forwards	–	5,476	(5,166)	(310)	–
Forest Bathing -					
Wellesley Trust	–	4,626	(3)	(4,623)	–
Food Resilience	–	10,000	(9,338)	(662)	–
H2 The Future	–	15,000	(9,656)	(179)	5,165
Nature Explorers	–	4,939	(4,512)	(427)	–
Good Food Economy	–	875	–	–	875
	<u>118,771</u>	<u>87,322</u>	<u>(84,654)</u>	<u>(19,043)</u>	<u>102,396</u>

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

18. Analysis of Charitable Funds *(continued)*

Lost Landscapes and Learning - Heritage Lottery Fund - The Lost Landscapes and Learning project seeks to educate and engage people with their local natural heritage, helping them to understand the forces that have shaped it.

Growing Together - After a very successful Growing Together programme Children in Need invited OASES to submit Growing Together 2. Growing Together 2 engaged children and their parents/carers who were experiencing food poverty with growing their own produce and learning how to cook cheap, healthy meals.

Ecofriendly Schools - Derwent Valley AAP - This project uses the Eco Schools Award Framework to engage staff, pupils and the wider school community in taking action to reducing carbon emissions, improving resource efficiency, improving air quality and linking activity to national campaigns.

Breathing Space - Durham Constabulary; Karbon Homes; Stanley AAP; Cllrs Milburn & Charlton; MacDonalds funded the Breathing Space project, which sought to engage school children, that have been identified as at risk of offending; taking them out of their usual setting and cohort to work together alongside; police officers and school staff in order to build better relationships.

C4CC - This programme is funded by Durham University (Natural Environment Research Council) and monies from Northumbrian Water. It educates schools and communities about climate change and empowers them to take positive action to mitigate and adapt to it.

Plastic Fantastic - After a very successful initial project, OASES gained another year of funding from the East Durham Rural Partnership to run Plastic Fantastic 2? An inter-generational project, OASES will work with 5 schools to explore how human use of plastic has changed over just 2 generations. The school children also discovered, explored and conserved a local wild place – to make it litter free. They shared their work by making single use plastic sculptures of local wildlife for display in their school. Through the project the school children gained the John Muir Award.

Easter Play - OASES delivered the mid-Durham Food & Fun scheme, providing families with outdoor activities (using a trail approach due to Covid restrictions) and a packed lunch. Delivery occurred during the first week of the Easter holidays.

Seascapes - 'SeaScapes' is the UK's first marine Landscape Partnership scheme. Managed by a partnership of local, regional and national partners hosted by The Heritage Coast Partnership (Durham County Council), the £5 million programme will deliver a suite of projects benefiting coastal heritage, the marine environment and local communities across South Tyneside, Sunderland, Durham and Hartlepool. OASES won the tender to be the SeaScapes Educational Provider, providing educational support for two key projects within the programme: 'Coast at War' and 'Changing Coastline'.

Wonderful Walks - Funded by the Ballinger Trust, this project seeks to inspire inter-generational communication and a care of the environment through the delivery of guided walks in nature.

Empowering Environmental Action - this money has been given to OASES by Northumbrian Water as an enforcement undertaking. It will fund climate awareness sessions in school and practical actions to help mitigate and adapt to climate change within communities.

Sustainable Food Places - SUSTAIN has funded a Food Durham Coordinator to enable Food Durham and its partners to achieve the Sustainable Food Places Silver Award.

Heritage Garden - This project involved the delivery of gardening sessions with young and old from the Barnard Castle area at The Hub community resource centre.

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

18. Analysis of Charitable Funds *(continued)*

Black to Green - In partnership with Durham University, Department of Earth Sciences, OASES successfully received funding from UKRI to deliver the Black to Green Project in one school. The Black to Green project seeks to engage the Horden community in mine water heating, a cutting edge green technology, and to facilitate inter-generational links between young people and ex-miners.

Fellfoot Forwards - After successfully tendering through NEPO, OASES were awarded the Fellfoot Forward contract. Working with and for the AONB, OASES developed and delivered 6 educational resources, family resources and teacher CPD to encourage the use of Talkin Tarn for self-led educational visits, focusing on the natural and cultural heritage of the area.

Forest Bathing (Wellesley Trust) - The Wellesley Trust funded the delivery of a Forest Bathing pilot in 2 primary schools: Bloemfontein and Easington Colliery. The pilot showed that Forest Bathing helped children to feel more relaxed and calm as a result of spending time in nature. The pilot allowed OASES to trial different activities and approaches to Forest Bathing with children.

Food Resilience - Funded by Food Durham, OASES delivered a short programmes of 4 Pop up Grow Your Own sessions at 4 community centres where food banks and other food provision support is delivered to community members in need.

H2 The Future - This new project has been developed in collaboration with UKSTEM. Funded by the Institution of Engineering and Technology OASES worked with 20 schools across the Tees Valley and south Durham to showcase the benefits of hydrogen as a power source for transport.

Nature Explorers – East Durham - OASES was given money by the East Durham AAP to deliver a summer environmental play session once a week for 5 weeks over the summer holidays. Two sessions were held weekly for five weeks, one at Westlea Primary and one at Easington Colliery primary. The children and families enjoyed the sessions and lots of vegetables, such as tomatoes, leeks and onions, were harvested from the school garden.

Nature Explorers – Moorside - OASES has been given money by the Derwent Valley AAP to deliver a summer environmental play session once a week for 5 weeks over the summer holidays. The sessions were held at Moorside Primary. The children and families enjoyed the sessions and lots of vegetables, such as potatoes, tomatoes and cabbages, were harvested from the school garden.

Nature Explorers – Willington - OASES has been given money by the 3 Towns AAP to deliver a summer environmental play session once a week for 5 weeks over the summer holidays. The sessions were held weekly in Willington Town Park and were really well attended.

Good Food Economy - Food Durham, The County Durham Food Partnership was awarded a Bronze to Silver Award Coordinator Grant by Sustainable Food Places (SFP). Originally with Durham Community Action, this project was given to OASES to progress. The Bronze to Silver Sustainable Food Places award process requires OASES to stimulate and log action across all six Sustainable Food Places priority areas.

Climate Friendly Schools - Sunderland - Sunderland City Council are supporting 10 of their schools to take climate action and become more climate literate by engaging with OASES to complete the Climate Friendly School initiative. The council have also funded the production of a Wear Sustainable education resource that engages local schools with their heritage and sustainability issues. The latter includes the development and delivery of a river bank tour to highlight the sustainability credentials of the new riverside developments.

Fun & Food - Durham County Council has funded OASES to provide environmental play activities with food to ensure families, especially those on low incomes, are both entertained and well-fed over the school holiday period.

North East Environment Network Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2023

18. Analysis of Charitable Funds (continued)

Nature & Nurture - The Mid-Durham AAP have funded 4 of their schools to work with OASES to develop and deliver Forest Bathing provision in their schools; training teachers in the practice so that they can provide a helpful early intervention for children suffering from anxiety.

Nature for wellbeing - Funded by the Durham AAP, this grant will fund 12 members of school staff in the Durham AAP areas to become accredited in NOCN Level 3 Forest Bathing. The training will enable schools to deliver Forest Bathing sessions with children who need help to develop strategies to become calm and focused.

Tree For Every Child - Delivered on behalf of Durham County Council, OASES works with school across the county to help children appreciate the value of trees and enable them to plant a tree, either at a local site or within the school's grounds.

19. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current Assets	250,905	72,888	323,793
Creditors less than 1 year	(83,670)	—	(83,670)
Net assets	167,235	72,888	240,123

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current Assets	217,965	102,396	320,361
Creditors less than 1 year	(69,098)	—	(69,098)
Net assets	148,867	102,396	251,263

North East Environment Network Limited

Management Information

Year Ended 31 March 2023

The Following Pages Do Not Form Part of the Financial Statements.

North East Environment Network Limited

Detailed Statement of Financial Activities

Year Ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Charitable activities		
Income from charitable activities	<u>410,628</u>	<u>375,817</u>
Investment income		
Bank interest receivable	<u>—</u>	<u>144</u>
Other income		
HMRC Job Retention Scheme/SSP	<u>—</u>	<u>366</u>
Total income	<u>410,628</u>	<u>376,327</u>
Expenditure		
Activities undertaken directly		
Wages	278,169	192,593
NIC	16,389	33,583
Pension	34,508	30,040
Activities, Events & Resources	76,474	74,258
Mileage and travel	8,347	6,545
Other costs	<u>—</u>	<u>553</u>
	<u>413,887</u>	<u>337,572</u>
Support costs		
Premises	4,479	3,502
Insurance	1,530	1,522
Accountancy fees	780	720
Office costs	192	144
Training and recruitment	900	2,369
	<u>7,881</u>	<u>8,257</u>
Total expenditure	<u>421,768</u>	<u>345,829</u>
Net (expenditure)/income	<u>(11,140)</u>	<u>30,498</u>

OUTDOOR AND SUSTAINABILITY EDUCATION SPECIALISTS (OASES) LIMITED

England & Wales - Charity number 1041301

Accounts

Company Registration Number: 2963142
Charity Registration Number: 1041301

North East Environment Network Limited
Financial Statements
For the Year Ending
31 March 2022

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

North East Environment Network Limited

Financial Statements

Year Ended 31 March 2022

	Page
Trustees' Annual Report (Incorporating the Director's Report)	1
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities (Including Income and Expenditure Account)	5
Statement of Financial Position	6
Notes to the Financial Statements	7
The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	18

North East Environment Network Limited

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2022.

Objectives and Activities

The objects of NEEN are:

(1) To promote and encourage the protection, preservation and improvement of the environment of the North East of England for the benefit of the public, and (2) to promote the advancement of education of the public concerning the environment, its conservation and protection and related subjects.

Achievements and Performance

NEEN trades solely as the 'Outdoor And Sustainability Education Specialists' (OASES). OASES has successfully delivered a number of projects this year and continues to work with several key funders including Durham University, Durham County Council and various Area Action Partnerships.

As OASES, NEEN has offered the following services and support for educational establishments and young people:

- Global Sustainability Education, particularly focusing upon Climate Change
- Learning Outside the Classroom
- Outdoor health and well-being support (Forest Bathing)

OASES activity takes place predominantly, although not exclusively, in the northeast of England. This year OASES ran two ECO? Smart Schools Climate Conferences leading up to COP26, these online affairs attracted 144 schools from 13 different countries.

Through OASES, NEEN aims to 'inspire, motivate and engage young people by providing them with exciting educational experiences that will lead them to be enthusiastic, creative, resilient and confident learners' by providing the following services to schools and other educational establishments:

- Engaging Pupils - The OASES team deliver high quality, curriculum linked, exciting and fun learning opportunities for young people.
- Inspiring Teachers - The OASES team provide a vast programme of CPD opportunities and accredited learning for teachers, teaching assistants and other educational support staff.
- Enhancing Schools - OASES are experts in all aspects of outdoor learning and global sustainability education and support schools to engage with these initiatives at a whole school level.

NEEN's overarching aim is 'Create a more sustainable world where all children can thrive'.

The Covid pandemic saw NEEN run at a substantial loss in financial year 2020-21. This financial year all the work that NEEN was meant to be delivering in 2020-21 was added to that already secured for 2021-22. As a result, NEEN's portfolio of work was much larger than usual and additional staff had to be employed. NEEN prioritised commissioned activity / funded programmes and did not push its consultancy services, in order to satisfy the work programme agreed before Covid.

As the climate crisis worsens and COP26 failed to bring about the necessary commitments to assure the world remains below 1.5 C, the NEEN Board agreed that reserves could be released to create a Climate Friendly Schools website, to help whole school communities take effective climate action.

The NEEN Board retained eight Trustees during 2021-22. The NEEN Board contains Trustees from different educational stages, higher education, charities and government.

North East Environment Network Limited

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year Ended 31 March 2022

Financial Review

Income for the year was £376,327 (2021 - £305,349) and expenditure was £345,829 (2021 - £233,103) giving a surplus of £30,498 (2021 - £72,246). At 31 March 2022 net assets were £251,263 of which £148,867 was unrestricted revenue funds.

Reserves Policy

The trustees aim to hold reserves equal to three months running costs plus redundancy costs plus a contingency for staff illness and maternity/paternity cover costs. At 31st March 2022 this amounted to approximately £137,744. Actual reserves at 31st March 2022 were £148,867.

Structure, Governance and Management

North East Environment Network Ltd ("NEEN") was incorporated as a company limited by guarantee on 30th August 1994 (company number 2963142) and was registered as a charity on 6th October 1994 with charity number 1041301. It is governed by its Memorandum and Articles of Association dated 30th August 1994.

Organisational Structure

The NEEN Board had eight Trustees during 2019-20. The NEEN Board contains Trustees from all educational stages, higher education, charities and industry. The Trustees meet between 3 - 4 times a year to discuss the strategic direction of NEEN. The day to day running of the organisation is delegated to the OASES CEO, who also acts as Secretary to the NEEN Board.

Recruitment and training of trustees

New NEEN Trustees are openly recruited according to their specialism.

All new Trustees complete a skills audit upon joining the Board. The skills audits are used to identify the Board's strengths and weaknesses. Suitable candidates are then recruited to ensure a strong Board with relevant skills, using whatever method is deemed appropriate given the specialism e.g. at the moment the NEEN Board would like to recruit a treasurer, hence people with an accounts background are being approached.

Once identified suitable candidates meet with the NEEN Chair and the OASES CEO to discuss the organisation and a Trustee's responsibilities. If the candidate still wishes to put themselves forward they are invited to attend the next NEEN Board meeting where they can be elected onto the Board.

The training needs of the Trustees are identified through the Board meetings. Suitable training is then arranged by the OASES CEO.

Public Benefit

Our main activities and who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The Board have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

North East Environment Network Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Reference and Administrative Details

Registered charity name North East Environment Network Limited
Charity registration number 1041301
Company registration number 2963142
Principal office and registered office The EWE Centre
Esh Winning Primary School
The Wynds
Esh Winning
County Durham
DH7 9BE

The Trustees

Mike Tones (Chair)
Paul Green
Caroline Hodgson
David Ford
Steve Ashton
Jane Davis
Grant Hopkins
Dominic Brown
Jacqueline Bell

(Appointed 20 September 2021)

Company Secretary Joanne Appleby

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Joanne Appleby
Company Secretary

North East Environment Network Limited

Independent Examiner's Report to the Trustees of North East Environment Network Limited

Year Ended 31 March 2022

I report to the trustees on my examination of the financial statements of North East Environment Network Limited ('the company') for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

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

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



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

North East Environment Network Limited

Statement of Financial Activities (Including Income and expenditure account)

Year Ended 31 March 2022

		2022	2021		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Charitable activities	5	288,495	87,322	375,817	226,597
Investment income	6	144	—	144	—
Other income	7	366	—	366	78,752
Total Income		<u>289,005</u>	<u>87,322</u>	<u>376,327</u>	<u>305,349</u>
Expenditure					
Expenditure on charitable activities	8,9	261,175	84,654	345,829	233,103
Total expenditure		<u>261,175</u>	<u>84,654</u>	<u>345,829</u>	<u>233,103</u>
Net income		<u>27,830</u>	<u>2,668</u>	<u>30,498</u>	<u>72,246</u>
Transfers between funds		19,043	(19,043)	—	—
Net movement in funds		<u>46,873</u>	<u>(16,375)</u>	<u>30,498</u>	<u>72,246</u>
Reconciliation of funds					
Total funds brought forward		101,994	118,771	220,765	148,519
Total funds carried forward		<u>148,867</u>	<u>102,396</u>	<u>251,263</u>	<u>220,765</u>

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

The notes on pages 7 to 17 form part of these financial statements.

North East Environment Network Limited

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Current Assets			
Debtors	14	83,772	15,873
Cash at bank and in hand		<u>236,589</u>	<u>279,118</u>
		320,361	294,991
Creditors: amounts falling due within one year	15	<u>69,098</u>	<u>74,226</u>
Net Current Assets		251,263	220,765
Total Assets Less Current Liabilities		<u>251,263</u>	<u>220,765</u>
Net Assets		<u>251,263</u>	<u>220,765</u>
Funds of the Charity			
Restricted funds		102,396	118,771
Unrestricted funds		<u>148,867</u>	<u>101,994</u>
Total charity funds	18	<u>251,263</u>	<u>220,765</u>

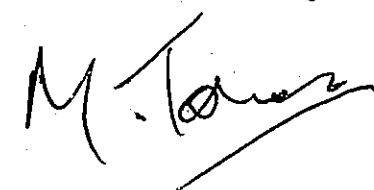
For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:



Mike Tones
Trustee

The notes on pages 7 to 17 form part of these financial statements.

North East Environment Network Limited

Notes to the Financial Statements

Year Ended 31 March 2022

1. General Information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The EWE Centre, Esh Winning Primary School, The Wynds, Esh Winning, County Durham, DH7 9BE.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity is a Public Benefit Entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

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

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Financial Instruments

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

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Accounting Policies *(continued)*

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

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.

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2022 there were 9 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

North East Environment Network Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

5. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022
Income from charitable activities	<u>288,495</u>	<u>87,322</u>	<u>375,817</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2021
Income from charitable activities	<u>173,677</u>	<u>52,920</u>	<u>226,597</u>

6. Investment Income

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2022	£	2021
Bank interest receivable	<u>144</u>	<u>144</u>	<u>—</u>	<u>—</u>

7. Other Income

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2022	£	2021
HMRC Job Retention Scheme/SSP	366	366	68,752	68,752
Covid support grants	<u>—</u>	<u>—</u>	<u>10,000</u>	<u>10,000</u>
	<u>366</u>	<u>366</u>	<u>78,752</u>	<u>78,752</u>

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022
Costs of charitable activities (see page 18)	252,918	84,654	337,572
Support costs	<u>8,257</u>	<u>—</u>	<u>8,257</u>
	<u>261,175</u>	<u>84,654</u>	<u>345,829</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2021
Costs of charitable activities (see page 18)	201,164	26,837	228,001
Support costs	<u>5,102</u>	<u>—</u>	<u>5,102</u>
	<u>206,266</u>	<u>26,837</u>	<u>233,103</u>

North East Environment Network Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Costs of charitable activities (see page 18)	<u>337,572</u>	<u>8,257</u>	<u>345,829</u>	<u>233,103</u>

10. Independent Examination Fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>720</u>

11. Staff Costs and Emoluments

The average head count of employees during the year was 17 (2021: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of project staff	<u>13</u>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year expenses totalling £Nil (2021 - £Nil) were reimbursed to the trustees.

13. Transfers Between Funds

During the year £19,043 was transferred from restricted to unrestricted funds in respect of contributions to overheads by restricted projects.

14. Debtors

	2022 £	2021 £
Trade debtors	<u>23,685</u>	<u>9,305</u>
Prepayments	<u>-</u>	<u>300</u>
Accrued income	<u>60,087</u>	<u>6,268</u>
	<u>83,772</u>	<u>15,873</u>

North East Environment Network Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	11,627	2,180
Deferred income	54,204	72,046
Other creditors	3,267	—
	<u>69,098</u>	<u>74,226</u>

16. Deferred Income

Deferred income relates to payments received on contracts where the work has not yet been carried out.

17. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £30,040 (2021: £27,031).

18. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	101,994	289,005	(261,175)	19,043	148,867

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	124,497	252,429	(206,266)	(68,666)	101,994

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Lost Landscapes and Learning	889	256	(754)	(391)	—
Growing Together	24,657	130	(19,342)	(5,445)	—
Ecofriendly Schools	7,241	—	(5,476)	(308)	1,457
Breathing Space	4,674	1,250	(2,616)	(3,308)	—
C4CC	4,959	—	(3,586)	(1,373)	—
Plastic Fantastic	6,007	—	(5,972)	458	493

North East Environment Network Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

18. Analysis of Charitable Funds (continued)

Easter Play	1,022	888	(943)	(967)	-
Seascapes	(352)	20,000	(5,606)	(576)	13,466
Wonderful Walks	3,772	-	-	-	3,772
Empowering					
Environmental Action	65,902	-	(7,044)	(567)	58,291
Sustainable Food					
Places	-	19,442	(711)	(58)	18,673
Heritage Garden	-	1,792	(1,484)	(104)	204
Black to Green	-	2,648	(2,445)	(203)	-
Fellfoot Forwards	-	5,476	(5,166)	(310)	-
Forest Bathing -					
Wellesley Trust	-	4,626	(3)	(4,623)	-
Food Resilience	-	10,000	(9,338)	(662)	-
H2 The Future	-	15,000	(9,656)	(179)	5,165
Nature Explorers	-	4,939	(4,512)	(427)	-
Good Food Economy	-	875	-	-	875
	<u>118,771</u>	<u>87,322</u>	<u>(84,654)</u>	<u>(19,043)</u>	<u>102,396</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Lost Landscapes and Learning	1,385	-	(495)	-	890
Growing Together	(665)	32,576	(7,255)	-	24,656
BASH	776	-	(776)	-	-
Ecofriendly Schools	9,685	-	(2,444)	-	7,241
EcoBricks	1,694	-	(1,694)	-	-
Breathing Space	4,884	-	(210)	-	4,674
C4CC	1,195	9,076	(5,312)	-	4,959
Plastic Fantastic	288	7,472	(1,753)	-	6,007
School of Rocks	359	-	(359)	-	-
Schools In Bloom	472	-	(472)	-	-
Summer Activity	292	-	(292)	-	-
Street Trees	(365)	-	-	365	-
Whispering Woods	155	-	(155)	-	-
Easter Play	-	3,796	(2,774)	-	1,022
Seascapes	-	-	(352)	-	(352)
Wonderful Walks	3,867	-	(95)	-	3,772
Empowering					
Environmental Action	-	-	(2,399)	68,301	65,902
	<u>24,022</u>	<u>52,920</u>	<u>(26,837)</u>	<u>68,666</u>	<u>118,771</u>

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

18. Analysis of Charitable Funds *(continued)*

Lost Landscapes and Learning - Heritage Lottery Fund - The Lost Landscapes and Learning project seeks to educate and engage people with their local natural heritage, helping them to understand the forces that have shaped it.

Growing Together

After a very successful Growing Together programme Children in Need invited OASES to submit Growing Together 2. Growing Together 2 engaged children and their parents/carers who were experiencing food poverty with growing their own produce and learning how to cook cheap, healthy meals.

BASH - The Bishop Auckland and Shildon (BASH) AAP and the NINEVEH Charitable Trust - OASES works with schools to discover, explore and conserve a place and share their experiences in order to engage with the local area and gain the John Muir Award.

Ecofriendly Schools - Derwent Valley AAP - This project uses the Eco Schools Award Framework to engage staff, pupils and the wider school community in taking action to reducing carbon emissions, improving resource efficiency, improving air quality and linking activity to national campaigns.

Ecobricks - Chester-le-Street AAP - working with primary schools across the Chester-le-Street area to enable children to investigate global resource depletion and local plastic pollution. OASES was tasked with developing an engaging project aimed at primary-aged children, which included enabling children to work with older members of the community and taking positive action in their local area by carrying out litter picks.

Breathing Space - Durham Constabulary; Karbon Homes; Stanley AAP; Cllrs Milburn & Charlton; MacDonalds funded the Breathing Space project, which sought to engage school children, that have been identified as at risk of offending; taking them out of their usual setting and cohort to work together alongside; police officers and school staff in order to build better relationships.

C4CC - This programme is funded by Durham University (Natural Environment Research Council) and monies from Northumbrian Water. It educates schools and communities about climate change and empowers them to take positive action to mitigate and adapt to it.

Plastic Fantastic - After a very successful initial project, OASES gained another year of funding from the East Durham Rural Partnership to run Plastic Fantastic 2? An inter-generational project, OASES will work with 5 schools to explore how human use of plastic has changed over just 2 generations. The school children also discovered, explored and conserved a local wild place – to make it litter free. They shared their work by making single use plastic sculptures of local wildlife for display in their school. Through the project the school children gained the John Muir Award.

Easter Play - OASES delivered the mid-Durham Food & Fun scheme, providing families with outdoor activities (using a trail approach due to Covid restrictions) and a packed lunch. Delivery occurred during the first week of the Easter holidays.

Seascapes - 'SeaScapes' is the UK's first marine Landscape Partnership scheme. Managed by a partnership of local, regional and national partners hosted by The Heritage Coast Partnership (Durham County Council), the £5 million programme will deliver a suite of projects benefiting coastal heritage, the marine environment and local communities across South Tyneside, Sunderland, Durham and Hartlepool. OASES won the tender to be the SeaScapes Educational Provider, providing educational support for two key projects within the programme: 'Coast at War' and 'Changing Coastline'.

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

18. Analysis of Charitable Funds *(continued)*

Empowering Environmental Action - this money has been given to OASES by Northumbrian Water as an enforcement undertaking. It will fund climate awareness sessions in school and practical actions to help mitigate and adapt to climate change within communities.

Heritage Garden - This project involved the delivery of gardening sessions with young and old from the Barnard Castle area at The Hub community resource centre.

Black to Green - In partnership with Durham University, Department of Earth Sciences, OASES successfully received funding from UKRI to deliver the Black to Green Project in one school. The Black to Green project seeks to engage the Horden community in mine water heating, a cutting edge green technology, and to facilitate inter-generational links between young people and ex-miners.

Fellfoot Forwards - After successfully tendering through NEPO, OASES were awarded the Fellfoot Forward contract. Working with and for the AONB, OASES developed and delivered 6 educational resources, family resources and teacher CPD to encourage the use of Talkin Tarn for self-led educational visits, focusing on the natural and cultural heritage of the area.

Forest Bathing (Wellsley Trust) - The Wellsley Trust funded the delivery of a Forest Bathing pilot in 2 primary schools: Bloemfontein and Easington Colliery. The pilot showed that Forest Bathing helped children to feel more relaxed and calm as a result of spending time in nature. The pilot allowed OASES to trial different activities and approaches to Forest Bathing with children.

Food Resilience - Funded by Food Durham, OASES delivered a short programmes of 4 Pop up Grow Your Own sessions at 4 community centres where food banks and other food provision support is delivered to community members in need.

H2 The Future - This new project has been developed in collaboration with UKSTEM. Funded by the Institution of Engineering and Technology OASES worked with 20 schools across the Tees Valley and south Durham to showcase the benefits of hydrogen as a power source for transport.

Nature Explorers – East Durham - OASES was given money by the East Durham AAP to deliver a summer environmental play session once a week for 5 weeks over the summer holidays. Two sessions were held weekly for five weeks, one at Westlea Primary and one at Easington Colliery primary. The children and families enjoyed the sessions and lots of vegetables, such as tomatoes, leeks and onions, were harvested from the school garden.

Nature Explorers – Moorside - OASES has been given money by the Derwent Valley AAP to deliver a summer environmental play session once a week for 5 weeks over the summer holidays. The sessions were held at Moorside Primary. The children and families enjoyed the sessions and lots of vegetables, such as potatoes, tomatoes and cabbages, were harvested from the school garden.

Nature Explorers – Willington - OASES has been given money by the 3 Towns AAP to deliver a summer environmental play session once a week for 5 weeks over the summer holidays. The sessions were held weekly in Willington Town Park and were really well attended.

Good Food Economy - Food Durham, The County Durham Food Partnership was awarded a Bronze to Silver Award Coordinator Grant by Sustainable Food Places (SFP). Originally with Durham Community Action, this project was given to OASES to progress. The Bronze to Silver Sustainable Food Places award process requires OASES to stimulate and log action across all six Sustainable Food Places priority areas.

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

19. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current Assets	217,965	102,396	320,361
Creditors less than 1 year	(69,098)	—	(69,098)
Net assets	148,867	102,396	251,263

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current Assets	242,122	118,771	360,893
Creditors less than 1 year	(140,128)	—	(140,128)
Net assets	101,994	118,771	220,765

North East Environment Network Limited

Management Information

Year Ended 31 March 2022

The Following Pages Do Not Form Part of the Financial Statements.

North East Environment Network Limited

Detailed Statement of Financial Activities

Year Ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Charitable activities		
Income from charitable activities	<u>375,817</u>	<u>226,597</u>
Investment income		
Bank interest receivable	<u>144</u>	<u>—</u>
Other income		
HMRC Job Retention Scheme/SSP	366	68,752
Covid support grants	<u>—</u>	<u>10,000</u>
	<u>366</u>	<u>78,752</u>
Total Income	<u>376,327</u>	<u>305,349</u>
Expenditure		
Activities undertaken directly		
Wages	192,593	156,687
NIC	33,583	10,012
Pension	30,040	27,031
Activities, Events & Resources	74,258	32,657
Mileage and travel	6,545	775
Other costs	<u>553</u>	<u>839</u>
	<u>337,572</u>	<u>228,001</u>
Support costs		
Premises	5,024	3,123
Accountancy fees	720	792
Office costs	144	113
Training and recruitment	<u>2,369</u>	<u>1,074</u>
	<u>8,257</u>	<u>5,102</u>
Expenditure on charitable activities	<u>345,829</u>	<u>233,103</u>
Net Income	<u>30,498</u>	<u>72,246</u>

OUTDOOR AND SUSTAINABILITY EDUCATION SPECIALISTS (OASES) LIMITED

England & Wales - Charity number 1041301

Accounts

Company Registration Number: 2963142
Charity Registration Number: 1041301

North East Environment Network Limited
Financial Statements
For the Year Ending
31 March 2021

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

North East Environment Network Limited

Financial Statements

Year Ended 31 March 2021

	Page
Trustees' Annual Report (Incorporating the Director's Report)	1
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities (Including Income and Expenditure Account)	5
Statement of Financial Position	6
Notes to the Financial Statements	7
The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	17



North East Environment Network Limited

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2021.

Objectives and Activities

The objects of NEEN are:

(1) To promote and encourage the protection, preservation and improvement of the environment of the North East of England for the benefit of the public, and (2) to promote the advancement of education of the public concerning the environment, its conservation and protection and related subjects.

Achievements and Performance

NEEN trades solely as the 'Outdoor And Sustainability Education Specialists' (OASES). OASES has successfully delivered a number of projects this year and continues to work with several key funders including Children in Need and various Area Action Partnerships.

As OASES, NEEN has offered the following services and support for educational establishments and young people:

- Global Sustainability Education
- Learning Outside the Classroom

This activity takes place predominantly, although not exclusively, in the north east of England.

The NEEN Board had eight Trustees during 2020-21. The NEEN Board contains Trustees from different educational stages, higher education, charities and government.

Through OASES, NEEN aims to 'Inspire, motivate and engage young people by providing them with exciting educational experiences that will lead them to be enthusiastic, creative, resilient and confident learners' by providing the following services to schools and other educational establishments:

- Engaging Pupils - The OASES team deliver high quality, curriculum linked, exciting and fun learning opportunities for young people.
- Inspiring Teacher - The OASES team provide a vast programme of CPD opportunities and accredited learning for teachers, teaching assistants and other educational support staff.
- Enhancing Schools - OASES are experts in all aspects of outdoor learning and global sustainability education and support schools to engage with these initiatives at a whole school level.

NEEN's overarching aim is 'Create a more sustainable world where all children can thrive'.

As Covid-19 saw schools close from 23rd March 2020 until the start of the new academic year, only to then close again after the Christmas holidays, to re-open on 8th March 2021, OASES was badly affected in terms of its ability to deliver. The majority of OASES staff were furloughed during the first school closure and part-time furloughed during the second school closure. As furlough did not cover all costs, and projects that did run stopped and started (leading to inefficient delivery), NEEN ran at a loss this financial year and will need to use its reserves to cover costs.

North East Environment Network Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Financial Review

Income for the year was £305,349 (2020 - £337,146) and expenditure was £233,103 (2020 - £329,803) giving a surplus of £72,246 (2020 - £7,343). At 31 March 2021 net assets were £154,863 of which £101,994 was unrestricted revenue funds.

Reserves Policy

The trustees aim to hold reserves equal to three months running costs plus redundancy costs plus a contingency for staff illness and maternity/paternity cover costs. At 31st March 2021 this amounted to approximately £93,000. Actual reserves at 31st March 2021 were £101,994.

Structure, Governance and Management

North East Environment Network Ltd ("NEEN") was incorporated as a company limited by guarantee on 30th August 1994 (company number 2963142) and was registered as a charity on 6th October 1994 with charity number 1041301. It is governed by its Memorandum and Articles of Association dated 30th August 1994.

Organisational Structure

The NEEN Board had eight Trustees during 2019-20. The NEEN Board contains Trustees from all educational stages, higher education, charities and industry. The Trustees meet between 3 - 4 times a year to discuss the strategic direction of NEEN. The day to day running of the organisation is delegated to the OASES CEO, who also acts as Secretary to the NEEN Board.

Recruitment and training of trustees

New NEEN Trustees are openly recruited according to their specialism.

All new Trustees complete a skills audit upon joining the Board. The skills audits are used to identify the Board's strengths and weaknesses. Suitable candidates are then recruited to ensure a strong Board with relevant skills, using whatever method is deemed appropriate given the specialism e.g. at the moment the NEEN Board would like to recruit a treasurer, hence people with an accounts background are being approached.

Once identified suitable candidates meet with the NEEN Chair and the OASES CEO to discuss the organisation and a Trustee's responsibilities. If the candidate still wishes to put themselves forward they are invited to attend the next NEEN Board meeting where they can be elected onto the Board.

The training needs of the Trustees are identified through the Board meetings. Suitable training is then arranged by the OASES CEO.

Public Benefit

Our main activities and who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The Board have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

North East Environment Network Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Reference and Administrative Details

Registered charity name North East Environment Network Limited
Charity registration number 1041301
Company registration number 2963142
Principal office and registered office The EWE Centre
Esh Winning Primary School
The Wynds
Esh Winning
County Durham
DH7 9BE

The Trustees

Mike Tones (Chair)
Paul Green
Caroline Hodgson
David Ford
Steve Ashton
Grant Hopkins
Dominic Brown
Jacqueline Bell

Company Secretary Joanne Appleby

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27.12.21 and signed on behalf of the board of trustees by:



Joanne Appleby
Company Secretary

North East Environment Network Limited

Independent Examiner's Report to the Trustees of North East Environment Network Limited

Year Ended 31 March 2021

I report to the trustees on my examination of the financial statements of North East Environment Network Limited ('the company') for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

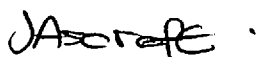
Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

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

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



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

North East Environment Network Limited

Statement of Financial Activities (Including income and expenditure account)

Year Ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Charitable activities	5	173,677	52,920	226,597	337,146
Other income	6	78,752	—	78,752	—
Total income		<u>252,429</u>	<u>52,920</u>	<u>305,349</u>	<u>337,146</u>
Expenditure					
Expenditure on charitable activities	7,8	206,266	26,837	233,103	329,803
Total expenditure		<u>206,266</u>	<u>26,837</u>	<u>233,103</u>	<u>329,803</u>
Net Income		<u>46,163</u>	<u>26,083</u>	<u>72,246</u>	<u>7,343</u>
Transfers between funds		(68,666)	68,666	—	—
Net movement in funds		<u>(22,503)</u>	<u>94,749</u>	<u>72,246</u>	<u>7,343</u>
Reconciliation of funds					
Total funds brought forward		124,497	24,022	148,519	141,176
Total funds carried forward		<u>101,994</u>	<u>118,771</u>	<u>220,765</u>	<u>148,519</u>

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

The notes on pages 7 to 15 form part of these financial statements.

North East Environment Network Limited

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Current Assets				
Debtors	13	15,873		59,432
Cash at bank and in hand		<u>279,118</u>		<u>217,864</u>
		294,991		277,296
Creditors: amounts falling due within one year	14	<u>74,226</u>		<u>128,777</u>
Net Current Assets			220,765	148,519
Total Assets Less Current Liabilities			220,765	148,519
Net Assets			220,765	148,519
Funds of the Charity				
Restricted funds			118,771	24,022
Unrestricted funds			<u>101,994</u>	<u>124,497</u>
Total charity funds	17		220,765	148,519

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 29.12.21 and are signed on behalf of the board by:



Mike Tones
Trustee

The notes on pages 7 to 15 form part of these financial statements.

North East Environment Network Limited

Notes to the Financial Statements

Year Ended 31 March 2021

1. General Information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The EWE Centre, Esh Winning Primary School, The Wynds, Esh Winning, County Durham, DH7 9BE.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity is a Public Benefit Entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

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

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Financial Instruments

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

North East Environment Network Limited

Notes to the Financial Statements (continued)
Year Ended 31 March 2021

3. Accounting Policies (continued)

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

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.

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2021 there were 8 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

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.

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2021 there were 8 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

North East Environment Network Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

5. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from charitable activities	<u>173,677</u>	<u>52,920</u>	<u>226,597</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Income from charitable activities	<u>215,031</u>	<u>122,115</u>	<u>337,146</u>

6. Other Income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
HMRC Job Retention Scheme	68,752	68,752	–	–
Covid support grants	<u>10,000</u>	<u>10,000</u>	–	–
	<u>78,752</u>	<u>78,752</u>	–	–

7. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of charitable activities (see page 17)	201,164	26,837	228,001
Support costs	<u>5,102</u>	<u>–</u>	<u>5,102</u>
	<u>206,266</u>	<u>26,837</u>	<u>233,103</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of charitable activities (see page 17)	203,708	118,900	322,608
Support costs	<u>7,195</u>	<u>–</u>	<u>7,195</u>
	<u>210,903</u>	<u>118,900</u>	<u>329,803</u>

8. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Costs of charitable activities (see page 17)	<u>228,001</u>	<u>5,102</u>	<u>233,103</u>	<u>329,803</u>

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

9. Independent Examination Fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>660</u>

10. Staff Costs and Emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	156,687	175,284
Social security costs	10,012	32,156
Employer contributions to pension plans	<u>27,031</u>	<u>29,994</u>
	<u>193,730</u>	<u>237,434</u>

The average head count of employees during the year was 12 (2020: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of project staff	<u>9</u>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year expenses totalling £Nil (2020 - £Nil) were reimbursed to the trustees.

12. Transfers Between Funds

During the year £68,666 was transferred from unrestricted to restricted funds. £365 was to fund the deficit on the Street Trees project and £68,301 was to show the Empowering Environmental Action project as a restricted fund.

13. Debtors

	2021 £	2020 £
Trade debtors	9,305	33,207
Prepayments and accrued income	300	300
Accrued income	<u>6,268</u>	<u>25,925</u>
	<u>15,873</u>	<u>59,432</u>

North East Environment Network Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	2,180	19,136
Social security and other taxes	–	2,943
Deferred income	72,046	106,698
	<u>74,226</u>	<u>128,777</u>

15. Deferred Income

Deferred income relates to payments received on contracts where the work has not yet been carried out.

16. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £27,031 (2020: £29,994).

17. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>124,497</u>	<u>252,429</u>	<u>(206,266)</u>	<u>(68,666)</u>	<u>101,994</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	<u>120,721</u>	<u>215,031</u>	<u>(210,903)</u>	<u>(352)</u>	<u>124,497</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Lost Landscapes and Learning	1,385	–	(495)	–	890
Growing Together	(665)	32,576	(7,255)	–	24,656
BASH	776	–	(776)	–	–
Creating Ecofriendly Classrooms	9,685	–	(2,444)	–	7,241
EcoBricks	1,694	–	(1,694)	–	–
Breathing Space	4,884	–	(210)	–	4,674

North East Environment Network Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

17. Analysis of Charitable Funds (continued)

C4CC	1,195	9,076	(5,312)	—	4,959
DENE	—	—	—	—	—
Illuminating Waste	—	—	—	—	—
Plastic Fantastic	288	7,472	(1,753)	—	6,007
School of Rocks	359	—	(359)	—	—
Schools In Bloom	472	—	(472)	—	—
Summer Activity	292	—	(292)	—	—
Start	—	—	—	—	—
Street Trees	(365)	—	—	365	—
Whispering Woods	155	—	(155)	—	—
VegeTots	—	—	—	—	—
Ballinger Trust - Wonderful Walks	—	—	—	—	—
Easter Play	—	3,796	(2,774)	—	1,022
Seascapes	—	—	(352)	—	(352)
Ballinger Trust - Wonderful Walks	3,867	—	(95)	—	3,772
Empowering Enivonmental Action	—	—	(2,399)	68,301	65,902
	<u>24,022</u>	<u>52,920</u>	<u>(26,837)</u>	<u>68,666</u>	<u>118,771</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Lost Landscapes and Learning	1,880	—	(495)	—	1,385
Growing Together	(523)	32,856	(32,998)	—	(665)
BASH	—	15,060	(14,284)	—	776
Creating Ecofriendly Classrooms	—	11,425	(1,740)	—	9,685
EcoBricks	—	9,600	(7,906)	—	1,694
Breathing Space	—	5,800	(916)	—	4,884
C4CC	3,000	10,171	(11,976)	—	1,195
DENE	2,368	—	(2,368)	—	—
Illuminating Waste	500	—	(500)	—	—
Plastic Fantastic	3,196	450	(3,358)	—	288
School of Rocks	—	9,970	(9,611)	—	359
Schools In Bloom	—	9,768	(9,296)	—	472
Summer Activity	—	6,176	(5,884)	—	292
Start	1,396	362	(4,656)	2,898	—
Street Trees	1,087	1,208	(2,660)	—	(365)
Whispering Woods	—	5,402	(5,247)	—	155
VegeTots	7,551	—	(5,005)	(2,546)	—
Ballinger Trust - Wonderful Walks	—	3,867	—	—	3,867
Easter Play	—	—	—	—	—
Seascapes	—	—	—	—	—
Ballinger Trust - Wonderful Walks	—	—	—	—	—
Empowering Enivonmental Action	—	—	—	—	—
	<u>20,455</u>	<u>122,115</u>	<u>(118,900)</u>	<u>352</u>	<u>24,022</u>

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

17. Analysis of Charitable Funds *(continued)*

Lost Landscapes and Learning - Heritage Lottery Fund - The Lost Landscapes and Learning project seeks to educate and engage people with their local natural heritage, helping them to understand the forces that have shaped it.

Growing Together - Children in Need - runs growing clubs for children and their parents/carers to teach them how to grow and cook their own produce, helping family relations and improving the family diet.

BASH - The Bishop Auckland and Shildon (BASH) AAP and the NINEVEH Charitable Trust - OASES works with schools to discover, explore and conserve a place and share their experiences in order to engage with the local area and gain the John Muir Award.

Breathing Space - Durham Constabulary; Karbon Homes; Stanley AAP; Cllrs Milburn & Charlton; MacDonalds - the project seeks to engage school children, that have been identified as at risk of offending; taking them out of their usual setting and cohort to work together alongside; police officers and school staff in order to build better relationships.

Creating Ecofriendly Classrooms - Derwent Valley AAP - This project uses the Eco Schools Award Framework to engage staff, pupils and the wider school community in taking action to reducing carbon emissions, improving resource efficiency, improving air quality and linking activity to national campaigns.

Ecobricks - Chester-le-Street AAP - working with primary schools across the Chester-le-Street area to enable children to investigate global resource depletion and local plastic pollution. OASES was tasked with developing an engaging project aimed at primary-aged children, which included enabling children to work with older members of the community and taking positive action in their local area by carrying out litter picks.

C4CC - Durham University Impact Fund - a climate education project that raises KS2 pupil awareness of climate change and its implications for the planet.

DENE - Durham Heritage Coast, using HLF monies - to encourage young people to engage with and experience their local Denes, along the Peterlee coastline.

Easter Play - an extension of the successful OASES summer environmental play programme, this project saw the OASES team setting up environmental family trails and giving out free packed lunches during the Easter holidays.

Empowering Environmental Action - this money has been given to OASES by Northumbrian Water as an enforcement undertaking. It will fund climate awareness sessions in school and practical actions to help mitigate and adapt to climate change within communities.

Illuminating Waste - Chester-le-street Area Action Partnership - pupils to learn about waste and the need to reduce, re-use and recycle and avoid using single use plastic.

Plastic Fantastic - East Durham Rural Corridor Area Action Partnership - an intergenerational and arts based project that educates young and old about the history of single use plastic and explores the alternatives.

School of Rocks - The North Pennines Area of Outstanding Natural Beauty (AONB) Partnership received funding from the Heritage Lottery Fund for its project Earthworks. OASES successfully tendered to deliver the School of Rocks element of this project which sought to enable four primary schools from within the coalfield area, just outside the North Pennines AONB, to explore both their own geology and heritage and to compare this with the geology and lead mining heritage of the North Pennines AONB area.

Schools in Bloom - Durham City AAP Area Budget and Durham Councillor's Neighbourhood

North East Environment Network Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

17. Analysis of Charitable Funds *(continued)*

budgets - working with schools in Durham City to plant up edible planters both in school and for the city centre as part of the Durham in Bloom campaign.

SeaScapes - OASES has been employed by the SeaScapes partnership to deliver the educational element of the Coast at War and Changing Coastline elements of this Lottery funded project.

Summer Activity - Mid Durham AAP - OASES works alongside Durham County Council Culture and Sport to provide a range of free environmental sessions / multi-sport sessions throughout the first 5 weeks of the school summer holidays.

Start - Artichoke, using Children and the Arts monies - a project to facilitate pupil engagement with outdoor art and inspire outdoor art appreciation.

Street Trees - CEED, using Derwent Valley Area Action Partnership monies - encouraging pupil awareness of trees in their local area and facilitating the planting of street trees.

Whispering Woods - Northern Heartlands Community Initiative Fun - enabling primary schools, from within the Northern Heartlands area, to learn about wildlife within their locality and the importance of wild spaces for biodiversity and human wellbeing.

Vege Tots - County Durham Community Foundation - helping families and early years providers to encourage pre-school children to grow their own vegetables and eat them, promoting healthy lifestyles.

18. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current Assets	242,122	118,771	360,893
Creditors less than 1 year	(140,128)	—	(140,128)
Net assets	101,994	118,771	220,765
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current Assets	253,274	24,022	277,296
Creditors less than 1 year	(128,777)	—	(128,777)
Net assets	124,497	24,022	148,519