

**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
<b>The Following Pages Do Not Form Part of the Financial Statements</b>	
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.

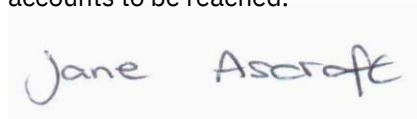
### Independent Examiner's Statement

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 £
<b>Income and endowments</b>					
Charitable activities	5	301,992	181,397	<b>483,389</b>	410,628
Investment income	6	<u>624</u>	<u>—</u>	<b>624</b>	<u>—</u>
<b>Total income</b>		<u>302,616</u>	<u>181,397</u>	<b>484,013</b>	<u>410,628</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	<u>301,376</u>	<u>190,316</u>	<b>491,692</b>	<u>421,768</u>
<b>Total expenditure</b>		<u>301,376</u>	<u>190,316</u>	<b>491,692</b>	<u>421,768</u>
<b>Net expenditure</b>		<u>1,240</u>	<u>(8,919)</u>	<b>(7,679)</b>	<u>(11,140)</u>
Transfers between funds		(8,843)	8,843	—	—
<b>Net movement in funds</b>		<u>(7,603)</u>	<u>(76)</u>	<b>(7,679)</b>	<u>(11,140)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>167,235</u>	<u>72,888</u>	<b>240,123</b>	<u>251,263</u>
<b>Total funds carried forward</b>		<u>159,632</u>	<u>72,812</u>	<b>232,444</b>	<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 £
<b>Current Assets</b>				
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>
<b>Creditors: amounts falling due within one year</b>	14			
<b>Net Current Assets</b>			<u>232,444</u>	<u>240,123</u>
<b>Total Assets Less Current Liabilities</b>			<u>232,444</u>	<u>240,123</u>
<b>Net Assets</b>			<u>232,444</u>	<u>240,123</u>
<b>Funds of the Charity</b>				
Restricted funds			<u>72,812</u>	<u>72,888</u>
Unrestricted funds			<u>159,632</u>	<u>167,235</u>
<b>Total charity funds</b>	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 £	<b>Total Funds 2024 £</b>
Income from charitable activities	<u>301,992</u>	<u>181,397</u>	<u><b>483,389</b></u>
	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>
Income from charitable activities	<u>286,961</u>	<u>123,667</u>	<u><b>410,628</b></u>

### 6. Investment Income

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

### 7. Expenditure on Charitable Activities by Fund Type

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

### 8. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	<b>Total funds 2024 £</b>	<b>Total fund 2023 £</b>
Costs of charitable activities (see page 21)	<u>480,593</u>	<u>11,099</u>	<u><b>491,692</b></u>	<u><b>421,768</b></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	<b>38,100</b>	29,071
Social security and other taxes	-	3,993
Deferred income	<b>40,552</b>	50,606
	<b><u>78,652</u></b>	<b><u>83,670</u></b>

### 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>	<b><u>159,632</u></b>

	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)	-	<b>4,897</b>
Forest Bathing - EDRC	-	14,483	(6,446)	-	<b>8,037</b>
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)	–	<b>26,326</b>
Climate Friendly Schools - DV	–	19,557	(5,698)	–	<b>13,859</b>
Sunderland Museum & Winter Garden (SMWG)	–	8,026	(10,059)	–	<b>(2,033)</b>
Seascapes	6,431	–	(6,431)	–	–
Wonderful Walks	3,532	–	(696)	–	<b>2,836</b>
Empowering Environmental Action	12,343	–	(12,343)	–	–
Sustainable Food Places	16,993	2,124	(19,117)	–	–
H2 The Future	1,600	–	–	–	<b>1,600</b>
Climate Friendly Schools - Sunderland	(270)	34,408	(33,804)	8,843	<b>9,177</b>
Nature & Nurture	122	10,244	(10,366)	–	–
Nature for wellbeing	1,491	–	(1,491)	–	–
Tree for every child	30,182	–	(22,069)	–	<b>8,113</b>
	<u>72,888</u>	<u>181,397</u>	<u>(190,316)</u>	<u>8,843</u>	<u><b>72,812</b></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><b>72,888</b></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 £	<b>Total Funds 2024 £</b>
Current Assets Creditors less than 1 year	238,284 (78,652)	72,812 —	<b>311,096 (78,652)</b>
<b>Net assets</b>	<b><u>159,632</u></b>	<b><u>72,812</u></b>	<b><u>232,444</u></b>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current Assets Creditors less than 1 year	250,905 (83,670)	72,888 —	323,793 (83,670)
<b>Net assets</b>	<b><u>167,235</u></b>	<b><u>72,888</u></b>	<b><u>240,123</u></b>

# **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 £
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Income from charitable activities	<u>483,389</u>	<u>410,628</u>
<b>Investment income</b>		
Bank interest receivable	<u>624</u>	<u>—</u>
<b>Total income</b>	<u><b>484,013</b></u>	<u><b>410,628</b></u>
<b>Expenditure</b>		
<b>Activities undertaken directly</b>		
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>
<b>Support costs</b>		
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>
<b>Total expenditure</b>	<u><b>491,692</b></u>	<u><b>421,768</b></u>
<b>Net expenditure</b>	<u><b>(7,679)</b></u>	<u><b>(11,140)</b></u>