

Outdoor Mobility

Registration number: 1172739

Annual Report and Financial Statements

31 March 2024



Outdoor Mobility

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Outdoor Mobility
Reference and Administrative Details

Charity name	Outdoor Mobility	
Charity registration number	1172739	
Principal office	Derwent House Wakefield Road COCKERMOUTH CA13 0HS	
Registered office	Derwent House Wakefield Road COCKERMOUTH CA13 0HS	
Trustees	A Jones, Chair	(resigned 31 March 2024)
	G Procter, chair from 31/03/2024	(appointed 11 May 2023)
	L Smyth	
	N Lancaster	(resigned 31 December 2023)
	J Walker	(appointed 13 December 2023)
	A Jennings	(appointed 13 December 2023)
	A Waite	(appointed 13 December 2023)
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW	

Outdoor Mobility
Trustees' Report for the Year Ended 31 March 2024

Introduction

Dear Reader,

2023-2024 was another excellent year for us. Despite being a small charity, we have continued to grow and hit some impressive milestones. In light of our growth, we'd like you to join us in welcoming a new starter, Vikki to the team who is currently helping with our member communications.

Some of my personal highlights from our activity this year include:

- Introducing 9 new Tramper sites.
- Growing our membership base by 100%.
- Expanding our geographical reach to North Pennines and Cheshire, making even more of the outdoors accessible to our members.

As always, we must extend our gratitude to our funders during this year: the National Lottery Community Fund, Cumbria Community Foundation, Pebbles Rank Foundation, and Magic Little Grants; as well as to our sites, members and donors, including Keswick Lions, for their constant and continued support.

I would like to thank our trustees for their continued dedication. Our success is also directly linked to the hard work of our team. We have made extraordinary progress this year, and I'd like to personally thank every team member for their energy, commitment and consistency in driving the charity forward.

This year, our plans include:

- Teaming up with Avanti to deliver Tramper access linked to train stations.
- Further developing our technology to better support our sites and members.
- Increasing usage of our current network of sites through awareness raising.

Thank you all for another excellent year. I look forward to continuing to break down barriers to accessing some of the North's amazing places in 2025 with you all.



Chairperson, Gemma Procter

Outdoor Mobility

Trustees' Report for the Year Ended 31 March 2024

Making Amazing Places Accessible

Vision

Outdoor Mobility exists to make amazing places accessible. We want to break down the barriers that prevent people with limited mobility enjoying the great outdoors either independently or with their friends and family.

Mission

We will work to meet the needs of people with limited mobility by the provision of Trampler all-terrain mobility scooters available to hire at outdoor locations in Northern England: wherever need, demand, and our capacity allows. We also assess locations for accessibility and offer advice to make the outdoors accessible to all.

Values

We do all this by working to these values:

- Community
- Integrity
- Freedom to Choose
- Ambition

Our team

Staff

Our staff team remained unchanged in 2023-2024 with Phil Wake as our Development Officer, Trella Javanainen as the Operations Officer and Penny Swann as our Bids and Trusts Officer.

Trustees

We have seen some changes to our board of trustees. Tony Jennings joined the team in October 2023. Tony is the Travel Hero for the Campaign for Better Transport, which promotes sustainable accessible transport in the Lake District. With his knowledge of the transport industry, he has been instrumental in helping us secure funding to sustain our work.

Andrea Waite and Julia Walker also joined our board in December 2023. Andrea has lived experience of limited mobility and a deep understanding of safeguarding matters. Julia is, of course, Outdoor Mobility's founder and former manager. We are thrilled that she has taken on a trustee role, enabling us to benefit from her knowledge and experience of the charity.

Nick Lancaster stepped down as trustee in December 2023. We thank him for his invaluable guidance and business acumen in his role as a trustee of the charity. Finally, Aidie Jones, our original chair of trustees, began the process of stepping down in the new year with Gemma Procter appointed as the chairperson in the spring of 2024. Aidie has been Outdoor Mobility's steering influence since the charity was founded and we are grateful for the endless hours of time, efforts and wisdom he has given us.

Trampler usage

Membership

Our membership (and membership revenue) has grown significantly since 2022-2023:

	31/03/2024	31/03/2023
Annual Member	823	402
Tasters	651	421
Singles introduced	193	n/a

Outdoor Mobility

Trustees' Report for the Year Ended 31 March 2024

Tramper bookings

Outdoor Mobility members took Trampers out on 1,701 confirmed bookings in the year 2023-2024. The bookings were spread out as follows:

Lake District:	23/24	22/23
Derwent Water/Theatre by The Lake (since end of November 2023)	50	n/a
Grizedale Forest	185	55
Langdale	265	230
Sizergh National Trust (2 Trampers from March 2024)	223	3
Whinlatter Forest	378	339
Wray Castle National Trust (since February 2023)	30	n/a

North York Moors:	23/24	22/23
Cropton Forest	137	31
Dalby Forest	118	23
Keldy Forest (since June 2023)	49	n/a
Ravenscar National Trust (only available Fridays)	13	9
Scarborough Castle (since October 2023)	8	n/a
Sutton Bank (2 Trampers since mid-June 2023)	120	55

North Pennines:	23/24	22/23
<i>Sites in the North Pennines began taking Tramper bookings in July 2023. Killhope Museum is now closed for restoration.</i>		
Bowlees	37	n/a
Derwent Reservoir	15	n/a
High Force Waterfall	49	n/a
Killhope Museum (closed through winter/spring)	6	n/a
Talkin Tarn (weekends only until September 2023, then 5 days/week from December 2023)	18	n/a

What our members say

We ask our members feedback on their experience after each Tramper booking. In 2023-2024 we received altogether 493 feedback submissions with many helpful comments. Full questionnaire can be found on our website at www.outdoormobility.org/give-feedback. Here is a summary of the answers we received to the question "how could we improve the scheme". Percentages are approximate.

How could we improve the scheme?

Happily, 16% of those who commented said there was nothing to improve.

More routes and Trampers

26% of those who left a comment asked for more sites, more routes or a greater variety of routes to be made accessible by a Tramper. 7% specifically asked that more sites would have two Trampers to enable couples/friends with mobility difficulties to visit the outdoors together. More and more sites are now also interested in offering two Trampers, rather than one, and we work with sites and funders to try and facilitate this where possible.

Site facilities and staff

13% had comments on the facilities or staff interactions on sites. Areas of improvement included signage and route instructions, comments on the routes such as need for more seating or wider paths, as well as location of accessible parking. Where issues are identified with routes and signage, we work with sites to address them, while comments on facilities, such as seating, are passed to sites' consideration. Many commented on how helpful, friendly and knowledgeable the staff are, but some training gaps, such as staff knowledge of the route, have been identified and addressed at staff training sessions.

Outdoor Mobility

Trustees' Report for the Year Ended 31 March 2024

Promotion

5% of suggestions were for Outdoor Mobility to promote the scheme more and to make it better known. We have since then factored the need for extra resources for promotion into funding bids and work plans.

Our website and booking system

5% commented on the difficulties in making online bookings and 3% of comments highlighted gaps in the information we present on our website. Improving our website is an ongoing process, as we respond to both our members' and our partner sites' needs while trying to ensure that we provide accurate and adequate information for the convenience of our members. We appreciate that many of our members are not comfortable in the online world. Therefore, making the booking process easier is core in all the improvements we make on the website. We have now introduced a walk-in facility, which allows sites to book in a Trampler user without prior booking. We are also finding ways to support our members over the phone when the online system proves insurmountable.

Growing and developing the charity

Working with new partners

Following assessments of sites in the North Pennines Natural Landscapes in the winter of 2023, we delivered a group staff training session to staff of Bowlees Visitor Centre, Derwent Waterside Park, High Force Hotel and Killhope Mining Museum in April. The training day was hosted by Northumbrian Water, who manage Derwent Waterside Park, at one of their facilities. An assessment was also made of the route at Talkin Tarn Country Park near Brampton in April, followed by staff training sessions in May and November. Trampler bookings at these five new North Pennine sites went live in July 2023.

We were excited to start working with English Heritage Trust by carrying out a Trampler route assessment at Scarborough Castle in April. Training took place in September and bookings at this site went live in October. We followed this by an assessment at Belsay Hall in Northumberland in February. The Trampler allows visitors to explore 30 acres of varied gardens and to visit the medieval castle on the grounds.

We carried out an assessment at Aysgarth Falls, Yorkshire Dales Visitor Centre in August 2023. Although the Visitor Centre does not participate in the Outdoor Mobility scheme at this point, we were happy to give them the support they needed to get started.

Work with Wray Castle National Trust began in May, followed by an assessment in July. Trampler was delivered in October and staff trained in November. Bookings started in February 2024 at this popular site and the Trampler has been in regular use since then.

We were excited to secure the support of Keswick Lions to make a Trampler available at the Theatre By The Lake at Derwentwater in Keswick. Keswick Lions made a substantial financial contribution towards the cost of setting up a Trampler scheme at this popular and busy location. We carried out a damp October assessment of a circular route including the lake shore and woods by the theatre, with the theatre Café as the start and end point. Trampler was swiftly delivered in October, staff trained in November and the site began to accept bookings at the end of November 2023. Feedback on this site has been very positive as it has allowed visitors to get close up to the lake with great views of the hills and Borrowdale Gates.

We began work with Ravenglass & Eskdale Railway (R&E Railway) in November 2023 and carried out a route assessment in February 2024. The aim is for visitors to be able to access the Roman bath house and explore the village of Ravenglass using the Trampler.

Last year we also extended our reach out to rural Cheshire as we carried out a Trampler assessment at Delamere Forest in December 2023. This site is managed by Forestry England and services a large urban population, as it is situated between the Greater Manchester area and Liverpool. Delamere Forest has purchased two Trampers that can be booked through the Outdoor Mobility scheme. The site has since begun with a soft launch of selected dates.

Outdoor Mobility

Trustees' Report for the Year Ended 31 March 2024

Working with existing partners

North York Moors National Park

Following an assessment carried out in April 2022, Keldy Forest Holidays was ready to start offering Trampler access to the forest in the summer of 2023. A staff member was trained there in May, with Trampler bookings becoming available online in June 2023.

To extend our partnership with the National Park, we had a day at a winter wonderland at Danby Lodge assessing Trampler routes in November 2023. This was followed by a staff training session in January. 2024 The session was scheduled as part of a wider meeting of North York Moors National Park staff. This meant that staff already familiar with the Trampler scheme had a chance to benefit from a refresher on their skills, as well as making the scheme familiar to staff who may only have had a superficial knowledge of it. Furthermore, our partners at Ravenscar National Trust were also invited along, making it the biggest training session we have ever held! A Trampler is now available for visitors at Danby Lodge, Tuesdays to Fridays.

Finally, we went to visit Sutton Bank in February 2024, to assess extensions of the routes already available there. They have extended one route following this assessment to provide the visitor with more views and greater experiences and will be carrying out further, more substantial, works to increase the length and diversity of their second route.

The Lake District

Work continued with Calvert Lakes to find a way to launch the Trampler at the assessed route, with a review on site taking place in November 2023. Sadly, at this point, Calvert Lakes is not in a position to implement the Trampler scheme from their premises and, in agreement with Calvert Lakes, we will be relocating the Trampler to another venue. We hope that an opportunity arises to re-visit this site in the future to make the lakeside or Dodd Wood accessible.

We went to Sizergh National Trust to assess potential new route in November 2023. Sizergh gained a 2nd Trampler at the end of February 2024 and opened a route from the visitor centre, on a public footpath, to Holeslack Wood with an added option of visiting nearby St John Church with magnificent views of the open landscape.

We also went to visit Grizedale Forest in November to review potential additional routes. Work is pending on these routes.

Training of new staff took place at Langdale Leisure in December 2023. It also gave us a chance to see a new footbridge built near the start of the route. Following heavy snowfall, the old bridge was washed away, and the route was not available for some time.

Making Outdoor Mobility known

Phil and Trella took a Trampler to show at the Cumbria Tourism Annual General Meeting in Penrith in June 2023. We heard from a range of interesting speakers and had a chance to connect with hospitality and tourism providers in the area. The event also provided us an opportunity to participate in Accessibility Awareness training delivered by Calvert Trust later in the summer.

Trella joined the Eden Parkinson Group for one of their regular members' lunches in January. This friendly and engaged group had many questions about the Trampler scheme, as they actively provide support and information to the wider community affected by Parkinsons in the region. One of the members was already a Trampler user and shared some of his adventures with the group, which no doubt gave reassurance to others considering trying a Trampler.

Outdoor Mobility

Trustees' Report for the Year Ended 31 March 2024

Challenges and Opportunities

Lake District Mobility becomes Outdoor Mobility

It had long been felt that, as Lake District Mobility's work reaches beyond the Lakes, the name did not reflect the charity's work or give best possible support to our endeavours outside the region. Communicating who we are and what we do was becoming increasingly difficult with partnerships in North York Moors National Park and in the North Pennines National Landscapes. We changed our name to Outdoor Mobility in April 2023, making it easier for us to widen our geographical reach and to communicate what we do to both public and to potential partners and funders.

Strategic Development

The staff and trustees met in person for the first of regular development days in June 2023. The development day was followed by another away day in January 2024. The purpose of these meetings is to plan and review the charity's long-term strategy and identify opportunities and risks.

Accountancy

Our accounts have long been handled by Dodd & Co; a company based in Carlisle. While this has been very helpful, it has meant that the regular management of our finances has taken place out of sight. Trella and Lorraine met with our accountant in June 2023 to explore how our accounts could better reflect what we do and for Trella to learn how to manage the daily finances using the on-line accountancy software used by Dodd & Co. This has helped us to gain a real-time understanding of our finances, helped us make our accounts more accurate and given us good tools to track our income and expenditure in-house. In the longer term, we hope that this may also reduce our accountancy costs.

Update sessions with sites

We held on-line update sessions on the Trampler scheme in July 2023 with site staff. Staff from all Trampler sites took part. As well as providing the staff an opportunity to raise any questions that may have been on their minds, the sessions included:

A demonstration of a shorter and quicker sign-up and booking process for Trampler visitors

Introducing a walk-up form and process for use at sites' discretion

Refresher for sites on managing the Wix booking calendar

Price changes

Since the charity launched in 2018 our membership fees have stayed the same and in-line with those of Countryside Mobility: £2.50 for a two-week taster and £10 for an annual membership. As is the case with other charities and businesses, we have found our running costs increasing. Over the summer of 2023 we had discussions about a new pricing structure with Countryside Mobility, keeping in mind that our members have also found their living costs increasing. We settled on £5 for a two-week taster and £15 for annual membership, with an added offer of a single-trip membership at £3/visit. We advised our members in advance of this and implemented the price increases in October 2023 simultaneously with Countryside Mobility. We also put in place a gradual price increase for lease and affiliate fees for our Trampler partners, as well as an increase in our set-up fee.

Funding

Penny, our Bids and Trusts Officer, continually researches and writes funding bids to support our ongoing running costs and the cost of purchasing Trampers and other equipment. She was successful in securing grants totalling £31,770, as detailed in note 2.

In addition to the grants secured from charitable trusts and funds, we also received donations from private individuals, paid either directly to our bank account or through fundraising tools, such as Just Giving and Easy Fundraising. Such donations are important to us, as there are no stipulations on how we spend these funds, rather we can allocate them where they are needed. We are very grateful to the private individuals who have donated to us.

Outdoor Mobility
Trustees' Report for the Year Ended 31 March 2024

Financial review

Reserves Policy

We intend to maintain our unrestricted funds (reserves) at a level at least equivalent to three months to provide financial stability for our principal activities, to fulfil our obligations in running costs and wages, and to respond to emergency needs which may arise. It is estimated that at this time, this figure is £11,421.

Summary

Reserves at the year end totalled £99,727 including £1,100 restricted reserves. Free reserves at the year end were £41,038. We designated £5,000 to begin a fund to cover Tramper renewal costs.

Approved by the Trustees on 24 January 2025 and signed on their behalf by:

A handwritten signature in blue ink, appearing to read 'G Procter', written over a dotted line.

G Procter
Trustee

Outdoor Mobility

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 as amended by the Charities Act 2022, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Outdoor Mobility

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 11 to 22.

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011 as amended by the Charities Act 2022; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Martin Borradaile
Dodd & Co Limited
Chartered Accountants

24 January 2025

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Outdoor Mobility

Statement of Financial Activities for the Year Ended 31 March 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023 as restated
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	1,347	31,770	33,117	20,130
Investments	3	115	-	115	63
Charitable activities	4	26,288	-	26,288	12,766
Other	5	325	-	325	-
Total income		<u>28,075</u>	<u>31,770</u>	<u>59,845</u>	<u>32,959</u>
Expenditure on:					
Charitable activities		<u>25,584</u>	<u>27,310</u>	<u>52,894</u>	<u>40,102</u>
Total expenditure		<u>25,584</u>	<u>27,310</u>	<u>52,894</u>	<u>40,102</u>
Net incoming/(outgoing) resources before transfers		2,491	4,460	6,951	(7,143)
Transfers					
Gross transfers between funds		<u>19,400</u>	<u>(19,400)</u>	<u>-</u>	<u>-</u>
Net movements in funds		21,891	(14,940)	6,951	(7,143)
Reconciliation of funds					
Total funds brought forward		<u>76,726</u>	<u>16,050</u>	<u>92,776</u>	<u>99,919</u>
Total funds carried forward		<u><u>98,617</u></u>	<u><u>1,110</u></u>	<u><u>99,727</u></u>	<u><u>92,776</u></u>

The notes on pages 13 to 22 form an integral part of these financial statements.

Outdoor Mobility
Balance Sheet as at 31 March 2024

		2024		2023 <i>as restated</i>	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		57,579		44,790
Current assets					
Debtors	12	672		8,150	
Cash at bank and in hand		48,102		47,653	
		<u>48,774</u>		<u>55,803</u>	
Creditors: Amounts falling due within one year	13	<u>(6,626)</u>		<u>(7,817)</u>	
Net current assets			<u>42,148</u>		<u>47,986</u>
Net assets			<u><u>99,727</u></u>		<u><u>92,776</u></u>
The funds of the charity:					
Restricted funds			1,110		16,050
Unrestricted funds					
Unrestricted income funds			<u>98,617</u>		<u>76,726</u>
Total charity funds			<u><u>99,727</u></u>		<u><u>92,776</u></u>

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 24 January 2025 and signed on its behalf by:



G Procter
Trustee

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 as amended by the Charities Act 2022.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

Fund accounting policy

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

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 16.

Change in accounting policy

The accounts have previously been prepared on a receipts and payments basis and have changed in this period to accrual accounting basis. The change in accounting policy has resulted in a prior period adjustment for the charity.

The reserves in the prior period have decreased by £21,269 to £92,776 due to the inclusion of creditors, debtors and depreciation charges.

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2024

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Income and endowments

Donations and legacies including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

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

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	15% reducing balance basis
Office equipment	20% straight line basis

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 as restated £
Donations and legacies				
Appeals and donations	1,347	-	1,347	3,388
Gift Aid tax reclaimed	-	-	-	692
	<u>1,347</u>	<u>-</u>	<u>1,347</u>	<u>4,080</u>
Grants				
Proven Family Trust	-	-	-	800
CLA Charitable Trust	-	-	-	5,000
Greenhall Foundation	-	-	-	4,000
Scotmid / Co-op	-	-	-	2,000
Alpkit	-	-	-	250
Bruce Wake Charity	-	-	-	2,500
The Archer Trust	-	-	-	1,500
Cumbria Community Foundation	-	2,000	2,000	-
National Lottery	-	26,420	26,420	-
Magic Little Grants	-	500	500	-
The Rank Foundation	-	850	850	-
Other grants	-	2,000	2,000	-
	<u>-</u>	<u>31,770</u>	<u>31,770</u>	<u>16,050</u>
	<u>1,347</u>	<u>31,770</u>	<u>33,117</u>	<u>20,130</u>

Of the donations and legacies income in 2023, £4,080 related to unrestricted funds and £16,050 related to restricted funds.

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Interest on cash deposits	<u>115</u>	<u>-</u>	<u>115</u>	<u>63</u>

All of the investment income in 2023 related to unrestricted funds.

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 as restated £
Charitable activities				
Site assessments	3,050	-	3,050	2,450
Lease agreement income	9,265	-	9,265	3,980
Managed and affiliate fees	4,808	-	4,808	1,975
Membership fees	8,965	-	8,965	4,361
	<u>26,288</u>	<u>-</u>	<u>26,288</u>	<u>12,766</u>

All of the income from charitable activities in 2023 related to unrestricted funds.

5 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Other income				
Travel costs	<u>325</u>	<u>-</u>	<u>325</u>	<u>-</u>

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

6 Total resources expended

	Charitable activities	Total 2024	Total 2023 as restated
	£	£	£
Direct costs			
Insurance	5,454	5,454	690
Depreciation of plant and machinery	7,807	7,807	7,787
Employment costs	25,493	25,493	20,474
Rent	2,490	2,490	2,400
Equipment repairs and servicing	3,258	3,258	2,300
Partnership agreements	357	357	-
	<u>44,859</u>	<u>44,859</u>	<u>33,651</u>
Support costs			
Subcontract cost	139	139	109
Staff training	-	-	36
Travelling	1,959	1,959	1,024
Office expenses	90	90	246
Computer software and website costs	1,635	1,635	1,070
Printing, postage and stationery	706	706	365
Trade subscriptions	210	210	200
Sundry expenses	65	65	55
Cost of trustee meetings	194	194	-
Advertising	350	350	-
Accountancy fees	1,941	1,941	2,513
Independent examiner's fee	500	500	-
Bank charges	62	62	74
Depreciation of office equipment	184	184	184
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	-	575
	<u>8,035</u>	<u>8,035</u>	<u>6,451</u>
	<u><u>52,894</u></u>	<u><u>52,894</u></u>	<u><u>40,102</u></u>

All of the expenditure in 2023 related to unrestricted funds.

7 Governance costs

	2024	2023
	£	£
Cost of trustee meetings	194	-
Accountancy fees	1,941	2,513
Independent examiner's fee	500	-
	<u>2,635</u>	<u>2,513</u>

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

8 Trustees' remuneration and expenses

No trustee received any remuneration or expenses during the year (2023 - £0).

9 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2024 No.	2023 No.
Charitable activities	<u>3</u>	<u>2</u>

The aggregate payroll costs of these persons were as follows:

	2024 £	2023 £
Wages and salaries	24,882	20,474
Other pension costs	<u>611</u>	<u>-</u>
	<u>25,493</u>	<u>20,474</u>

No employee received emoluments of more than £60,000 during the year (2023 - No. 0).

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

10 Taxation

The registered charity is exempt from taxation on income and gains.

11 Tangible fixed assets

	Plant and machinery including motor vehicles <i>as restated</i> £	Fixtures, fittings and equipment <i>as restated</i> £	Total <i>as restated</i> £
Cost			
As at 1 April 2023	65,470	922	66,392
Additions	20,780	-	20,780
As at 31 March 2024	<u>86,250</u>	<u>922</u>	<u>87,172</u>
Depreciation			
As at 1 April 2023	21,341	261	21,602
Charge for the year	7,807	184	7,991
As at 31 March 2024	<u>29,148</u>	<u>445</u>	<u>29,593</u>
Net book value			
As at 31 March 2024	<u>57,102</u>	<u>477</u>	<u>57,579</u>
As at 31 March 2023	<u>44,129</u>	<u>661</u>	<u>44,790</u>

12 Debtors

	2024 £	2023 <i>as restated</i> £
Trade debtors	-	8,150
Other debtors	672	-
	<u>672</u>	<u>8,150</u>

Other debtors is the balance held in credit with HMRC in relation to PAYE.

13 Creditors: Amounts falling due within one year

	2024 £	2023 <i>as restated</i> £
Trade creditors	232	1,206
Other creditors	119	-
Accruals and deferred income	6,275	6,611
	<u>6,626</u>	<u>7,817</u>

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2024

..... *continued*

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £611 (2023 - £nil).

Contributions totalling £119 (2023 - £nil) were payable to the scheme at the end of the period and are included in creditors.

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

15 Related parties

Controlling entity

The charity is controlled by the trustees.

16 Analysis of funds

	At 1 April 2023 as restated	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated Funds					
Renewals	-	-	-	5,000	5,000
General Funds					
Unrestricted income fund	76,726	28,075	(25,584)	14,400	93,617
Restricted Funds					
Tramper purchase fund	16,050	2,850	-	(18,900)	-
National Lottery	-	26,420	(25,310)	-	1,110
Cumbria Community Foundation	-	2,000	(2,000)	-	-
Magic Little Grants	-	500	-	(500)	-
	<u>16,050</u>	<u>31,770</u>	<u>(27,310)</u>	<u>(19,400)</u>	<u>1,110</u>
	<u>92,776</u>	<u>59,845</u>	<u>(52,894)</u>	<u>-</u>	<u>99,727</u>

Tramper purchase fund - This fund consists of a number of grants funds who, together, provided the funding require to purchase 2 new trampers in the period.

National Lottery - This is a 3 year grant agreement to support a project aiming to build capacity, adding to the tramper network to crate 11 sites in total in Cumbria, funding the cost of development work in order to grow the fleet to a more financially self-sustaining level. The project will enable Outdoor Mobility to continue to work to create opportunities for people with limited mobility to enjoy the social, physical and mental health benefits of being in the outdoors.

Cumbria Community Foundation - funding provided as a contribution to ongoing staff costs of the charity.

Magic Little Grants - a capital grant to fund the purchase of ramps.

17 Transfers

During the year, a transfer of £19,400 was made to general funds from restricted funds for the purchase of fixed assets. £5,000 was also designated for costs associated with the renewal of Trampers.

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

Prior period

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	<i>as restated</i>	<i>as restated</i>	<i>as restated</i>	<i>as restated</i>
	£	£	£	£
General Funds		-		
Unrestricted income fund	99,919	16,909	(40,102)	76,726
Restricted Funds				
Tramper purchase fund	-	16,050	-	16,050
	<u>99,919</u>	<u>32,959</u>	<u>(40,102)</u>	<u>92,776</u>

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023 <i>as restated</i>
	£	£	£	£
Tangible assets	57,579	-	57,579	44,790
Current assets	47,664	1,110	48,774	55,803
Creditors: Amounts falling due within one year	(6,626)	-	(6,626)	(7,817)
Net assets	<u>98,617</u>	<u>1,110</u>	<u>99,727</u>	<u>92,776</u>

	Unrestricted Funds <i>as restated</i>	Restricted Funds	Total Funds 2023 <i>as restated</i>
	£	£	£
Tangible assets	44,790	-	44,790
Current assets	39,753	16,050	55,803
Creditors: Amounts falling due within one year	(7,817)	-	(7,817)
Net assets	<u>76,726</u>	<u>16,050</u>	<u>92,776</u>