

# HILL END OUTDOOR EDUCATION CENTRE

England & Wales · Charity number 1173987

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [10688301](#)

**Registered** 2017-07-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Hill End Camp  
Eynsham Road  
Farmoor  
Oxford  
OX2 9NJ

**Phone** 077775025257

**Email** [admin@hill-end.org](mailto:admin@hill-end.org)

**Website** [www.hill-end.org](http://www.hill-end.org)

## Activities

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**Objects:** 3.1 THE CHARITY HAS BEEN ESTABLISHED FOR PUBLIC BENEFIT FOR THE FOLLOWING OBJECTS ('OBJECTS'):3.1.1 TO PROVIDE FACILITIES AND SERVICES AT THE HILL END OUTDOOR EDUCATION CENTRE TO ADVANCE AND IMPROVE THE EDUCATION AND PHYSICAL AND SOCIAL WELFARE PRIMARILY, BUT NOT EXCLUSIVELY, OF CHILDREN AND YOUNG PEOPLE THROUGH OUTDOOR ACTIVITIES; AND/OR3.1.2 TO PURSUE SUCH OTHER CHARITABLE PURPOSES CONSISTENT WITH THE ABOVE, AS THE TRUSTEES, IN THEIR ABSOLUTE DISCRETION, SHALL DETERMINE.

**Activities:** Outdoor education to advance and improve the education and physical and social welfare of children and young people

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Recreation
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- Oxfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£738,088	£641,026	£597,253	13
2024-03-31	£673,109	£539,696	£500,191	12
2023-03-31	£552,935	£514,392	£366,778	12
2022-03-31	£704,426	£497,385	£328,235	10
2021-03-31	£318,009	£338,199	-	-

## Trustees

Name	Role	Appointed
<b>Charlotte Eleanor Christie</b>	Chair	2017-03-23
ALISON MATTHEWS		2017-04-30
AMANDA JANE BECKETT		2017-07-01
Brian McCarthy		2018-07-18
Chris Williams		2025-10-02
Dr NICHOLAS DAVID BROWN		2017-03-23
Isobel Hughes		2018-10-19
Richard Munday		2018-09-10
Trevor Mutton		2018-09-10

**HILL END OUTDOOR EDUCATION CENTRE**

England & Wales - Charity number 1173987

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# Accounts

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**HILL END OUTDOOR EDUCATION CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2025**

Charity No: 1173987  
Company Registration No: 10688301

# HILL END OUTDOOR EDUCATION CENTRE

## UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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# HILL END OUTDOOR EDUCATION CENTRE

## GENERAL INFORMATION

Registered charity name	Hill End Outdoor Education Centre
Charity number	1173987
Company registration number	10688301
Principal & registered office address	The Hill End Centre Eynsham Road Farmoor Oxford OX2 9NJ
Trustees	Charlotte Christie Nicholas Brown Alison Matthews Amanda Beckett Isobel Hughes Richard Munday Trevor Mutton Brian McCarthy
Independent examiner	Sheila Parry FCCA SPX Oxford Ltd Peace House Paradise Street Oxford OX1 1LD
Bankers	NatWest Bank

# HILL END OUTDOOR EDUCATION CENTRE

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

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The trustees, who are also the directors for the purposes of company law (referred to as trustees throughout), present their report and the unaudited financial statements of the company (referred to as the Charity throughout) for the year ended 31 March 2025.

### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of general information on page 2 of the financial statements. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### OBJECTIVES AND ACTIVITIES

Hill End Outdoor Education Centre continues to seek to fulfil its charitable objectives and mission to provide exciting and meaningful day and residential learning experiences that inspire children, and every visitor, to enjoy and value nature and the outdoors.

The trustees and Centre Director focused in 2024-25 on the Centre's long-term strategic aims, as set out in the Hill End business plan and site and buildings masterplan, while delivering a programme of outdoor learning that meets the evolving needs of schools and other visitors.

#### Structure, governance and management

The trustees who served the charity during the year are shown on page 2. Brian McCarthy, Richard Munday and Alison Matthews reached the end of their term of office as trustees in October 2024 and were reappointed for a further 3-year term at the AGM, with many thanks.

The trustees agreed to continue the strategic working group to help drive the trust's vision to transform Hill End and make it fit for the future, with a series of strategies including education, site and buildings, and fundraising to better deliver our mission and make the centre more financially sustainable.

#### Staff and Volunteers

The core team remains very small but was supplemented this year by a new part-time Project Coordinator generously funded by an Oxfordshire Community Foundation (OCF) Step Change Grant, two seasonal assistants and a developing pool of experienced peripatetic tutors.

Our regular outdoor volunteer team is a crucial part of Hill End. In 2024-25 they gave 2,391 hours of their time to help our charity with every conceivable task to manage our landscape and keep operations running smoothly.

This year our dedicated volunteer Friends of Hill End committee revised their constitution to focus on fundraising and organising the annual Ffennell festival. They also recruited 60 more volunteers to help at this popular summer event, which saw 459 people from our local community enjoy nature-based fun, crafts, music and food.

#### Outdoor education days and residential visits

Hill End saw a very successful year in delivering outdoor education and experiences to an increasingly broad audience. In 2024-25 we welcomed around 23,500 visitors, with a 4% increase in child visitors compared to last year. Primary-age trips amounted to 38% of these, with secondary at 18%, and adult or mixed age community, charity, faith and others making up 44% of our visitors.

Of these groups, 69% were day visits and 31% residential (this up from 26% last year), much of this reflecting the continuing popularity of the all-inclusive residential packages for schools. Our peak summer season sees the site at full capacity, and a key strategic challenge for Hill End is to provide more comfortable facilities to extend this into the 'shoulder' spring and autumn.

## HILL END OUTDOOR EDUCATION CENTRE

Outdoor hands-on history days remain a key part of our offer all year round, and we hosted 74 exciting history days in 2024-25 based in our purpose-built 'ancient settlement' and in the WW1 genuine practice trenches in Wytham Woods, with the kind permission of the University of Oxford. We also hosted a number of family days, many with Oxfordshire University researchers from Wytham sharing their expertise with our community.

### Other Groups

Hill End also provides a welcoming venue for a wide diversity of other groups to enjoy the outdoors. This included events hosted by charities such as Yellow Submarine, Bicester Autism, Autism Family Support Oxfordshire, groups from Tibetan, Nepalese, Brazilian and Finnish communities in the UK, and Be Free Young Carers, thanks to funding from the CLA Charitable Trust. A highlight was welcoming St John's Ambulance's first ever national summer camp, with many hundreds of children each day. We were also delighted to continue to host Children Heard & Seen who support families impacted by parental imprisonment, and who brought over 200 families to Hill End for their largest summer residential to date.

### Teacher and adult training

Hill End is Oxfordshire's leading centre for Forest School training, running level 2 and 3 forest school training, taster sessions and forest school 'meets' to provide skills and confidence to teachers and practitioners in settings beyond Hill End. We provided 171 hours of on-site forest school training, outdoor first aid training for 95 people, and hosted CPD sessions, including green woodcarving and wellbeing with the generous help of our volunteers.

### Buildings and land management

Promoting a more sustainable future is core to our mission, and the responsible management of our landscape and buildings is vital. We have a long-term vision to transform our ageing facilities to make them more environmentally and economically sustainable, but this is a significant challenge, and we need additional funding to supplement our reserves as we make these essential changes. In 2024-25 we continued to work with volunteer Neil Clark to improve our energy data and create our first climate and energy policy.

This year we were able to make essential improvements to our North Dormitory thanks to funding from the OCF Step Change Fund and the Rural England Prosperity Fund, creating a more accessible, energy-efficiency and comfortable building. Thanks to a UK Business Decarbonisation Grant we installed 190 rolls of loft insulation in our six most-used buildings.

Our staff and volunteers worked tirelessly all year to care for our natural landscape and grassland SSSI. We restored our two Barn Ponds for wildlife and education, thanks to a generous grant from the Trust for Oxfordshire's Environment (TOE), and Cumnor and Botley and North Hinksey Parish Councils. We planted 450m of new hedgerows as part of Wild Oxfordshire's 'Hedgerow Heroes' project. We were also delighted to be awarded the Green Flag once again in recognition of the quality of our outdoor spaces.

### Health and safety, safeguarding

There was one HSE (RIDDOR) notifiable H&S incident in November 2024 when a visitor fell and fractured their hand. This was reported and action taken at the time, with no follow-up required. There were no other significant issues or incidents to report.

### Financial summary

In 2024-25, income from charitable activities and investments combined was £633,668, around £36,500 greater than forecast and about 6% higher than the previous year. Once again, the largest income stream was accommodation and residential packages for schools and other groups in the summer months, followed by alternative education, other building hire, tutor-led day trips, outdoor site hire and camping.

Expenditure was also higher than the previous year at £641,026, made up primarily of staff costs, catering for package residential trips (recharged to customers) and ongoing repairs and maintenance.

This resulted in an overall operational loss for 2024-25 of £7,358. A shortfall had been expected, but this was greater than forecast due to the loss of long-term building hire income from Oxfordshire County Council halfway through the year.

## HILL END OUTDOOR EDUCATION CENTRE

However, with the addition of grants and donations of £104,025, the overall surplus was £97,062, significantly greater than forecast for the year. This also reflects the capital nature of much of this income, with spending (depreciation) being spread over a number of years in the accounts. The largest of these were grants from the OCF Step Change Fund (£47,484 over 2024-25 and 2025-26) and the UK Rural Prosperity Fund (£28,288).

The charity also finalised its new reserves policy in April 2024, with a recommended minimum level of cash reserves not less than £100,000. Any reserves in excess of this amount will be used to contribute to the long-term development of Hill End's site and buildings as described above. In 2024-25 Hill End benefited from £11,277 interest from savings.

# HILL END OUTDOOR EDUCATION CENTRE

## RESPONSIBILITIES OF THE TRUSTEES

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The trustees (who are also the directors of Hill End Outdoor Education Centre for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### INDEPENDENT EXAMINATION

Sheila Parry of SPX Oxford Ltd will be considered for re-appointment at the next trustees' meeting as independent examiner for the ensuing year.

Signed on behalf of the trustees

*Charlotte Christie*  
.....

Date .....02/10/2025.....

# HILL END OUTDOOR EDUCATION CENTRE

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF HILL END OUTDOOR EDUCATION CENTRE FOR THE YEAR ENDED 31 MARCH 2025

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I report on the accounts of the Charity for the year ended 31 March 2025, which are set out in pages 7-17.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Hill End Outdoor Education Centre for the purposes of company law) 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 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of 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 expressed 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

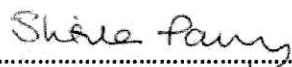
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have 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.



.....  
Sheila Parry FCCA

Date.....02/10/2025.....

## HILL END OUTDOOR EDUCATION CENTRE

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
		£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	3	3,902	100,123	104,025	4,783	72,071	76,855
Charitable activities	4	619,589	2,802	622,391	591,774	- 647	591,127
Investments	5	11,277	-	11,277	5,127	-	5,127
Other	6	395	-	395	-	-	-
<b>Total income</b>		<u>635,163</u>	<u>102,925</u>	<u>738,088</u>	<u>601,684</u>	<u>71,425</u>	<u>673,109</u>
<b>Expenditure on:</b>							
Raising funds	7	5,514	323	5,837	2,178	1,000	3,178
Charitable activities	8	602,450	28,574	631,024	529,859	4,522	534,381
Governance costs	9	4,165	-	4,165	2,137	-	2,137
<b>Total expenditure</b>		<u>612,129</u>	<u>28,897</u>	<u>641,026</u>	<u>534,174</u>	<u>5,522</u>	<u>539,696</u>
<b>Net income / - expenditure</b>		23,034	74,028	97,062	67,510	65,902	133,413
<b>Transfers between funds</b>		103,365	- 103,365	-	-	-	-
<b>Net movement in funds</b>		<u>126,399</u>	<u>- 29,337</u>	<u>97,062</u>	<u>67,510</u>	<u>65,902</u>	<u>133,413</u>
<b>Reconciliation of funds:</b>							
Total funds brought forwards		435,161	65,030	500,191	367,651	- 873	366,778
<b>Total funds carried forward</b>		<u><u>561,560</u></u>	<u><u>35,693</u></u>	<u><u>597,253</u></u>	<u><u>435,161</u></u>	<u><u>65,029</u></u>	<u><u>500,191</u></u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

## HILL END OUTDOOR EDUCATION CENTRE

### BALANCE SHEET AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	12		265,574		132,636
<b>CURRENT ASSETS</b>					
Debtors	13	17,955		27,860	
Cash at bank		373,418		414,569	
		391,373		442,429	
<b>CREDITORS: Amounts falling due within one year</b>	14	59,694		74,874	
<b>NET CURRENT ASSETS</b>			331,679		367,555
<b>NET ASSETS</b>			597,253		500,191
<b>FUNDS</b>					
<b>INCOME FUNDS</b>					
Designated income funds	15		-		2,800
Unrestricted Income funds	15		561,560		432,361
Restricted Income funds	16		35,693		65,030
<b>TOTAL INCOME FUNDS</b>			597,253		500,191

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

Trustees responsibilities:

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

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

These financial statements were approved by the members of the committee and authorised for issue on 02/10/25. and are signed on their behalf by:

  
Trustee

## HILL END OUTDOOR EDUCATION CENTRE

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

		2025 £	2024 £
	<b>Notes</b>		
Cash used in operating activities	19	128,520	158,079
Cash flows from investing activities			
Dividends and interest from investments		-	-
Proceeds from the sale of fixed assets		-	-
Purchase of fixed assets		- 169,670	- 73,975
Cash provided by (used in) investing activities		- 169,670	- 73,975
Increase (decrease) in cash and cash equivalents in the year		- 41,150	84,105
Cash and cash equivalents at the beginning of the year		414,569	297,156
Total cash and cash equivalents at the end of the year		373,419	381,261

# HILL END OUTDOOR EDUCATION CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1. COMPANY STATUS

Hill End Outdoor Education Centre is a company limited by guarantee.  
The liability of each member is limited to £1 on a winding up of the company.

### 2. ACCOUNTING POLICIES

#### **Basis of accounting**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### **Fund accounting**

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

#### **Income**

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. 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.

#### **Fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Plant and machinery – 20% straight line
- Computer equipment – 33% straight line
- Office equipment – 25% straight line
- Leasehold improvements – 10% straight line

# HILL END OUTDOOR EDUCATION CENTRE

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

### Taxation

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

### 3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds
	£	£	2025	£	£	2024
	£	£	£	£	£	£
Donations	3,902	652	4,554	4,783	45,500	50,283
Grants	-	99,472	99,472	-	26,571	26,571
<b>Total Donations</b>	<b>3,902</b>	<b>100,123</b>	<b>104,025</b>	<b>4,783</b>	<b>72,071</b>	<b>76,855</b>

### 4. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds
	£	£	2025	£	£	2024
	£	£	£	£	£	£
Alternative Education	94,283	-	94,283	91,743	-	91,743
Building Hire Accommodation	225,950	-	225,950	176,973	-	176,973
Building Hire Non Accommodation	55,105	-	55,105	68,714	-	68,714
Early Years building hire	14,605	-	14,605	33,529	-	33,529
Children Heard and Seen hire	5,367	-	5,367	5,151	-	5,151
Externally Led sessions	68,571	2,502	71,073	68,619	-	68,619
Family Educational Events	10,477	-	10,477	11,064	- 647	10,418
Farm House Rent	8,028	-	8,028	8,028	-	8,028
First Aid Training Forest School	19,475	-	19,475	15,626	-	15,626
Forest School Teacher Training	32,879	-	32,879	32,196	-	32,196
Led Sessions	-	-	-	3,601	-	3,601
Outdoor Site Hire	80,435	-	80,435	73,204	-	73,204
Residential Lettings	1,200	-	1,200	1,200	-	1,200
Resource Boxes	2,270	300	2,570	1,585	-	1,585
Other training activities	944	-	944	540	-	540
<b>Total Charitable activities</b>	<b>619,589</b>	<b>2,802</b>	<b>622,391</b>	<b>591,774</b>	<b>- 647</b>	<b>591,127</b>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 5. INVESTMENTS

	Unrestricted	Restricted	Total Funds 2025	Unrestricted	Restricted	Total Funds 2024
	£	£	£	£	£	£
Interest	11,277	-	11,277	5,127	-	5,127
Total investing activities	<u>11,277</u>	<u>-</u>	<u>11,277</u>	<u>5,127</u>	<u>-</u>	<u>5,127</u>

#### 6. OTHER INCOME

	Unrestricted	Restricted	Total Funds 2025	Unrestricted	Restricted	Total Funds 2024
	£	£	£	£	£	£
FIT income	395	-	395	-	-	-
Total other income	<u>395</u>	<u>-</u>	<u>395</u>	<u>-</u>	<u>-</u>	<u>-</u>

#### 7. RAISING FUNDS

	Unrestricted	Restricted	Total Funds 2025	Unrestricted	Restricted	Total Funds 2024
	£	£	£	£	£	£
Fundraising costs	5,514	323	5,837	2,178	1,000	3,178
Total raising funds	<u>5,514</u>	<u>323</u>	<u>5,837</u>	<u>2,178</u>	<u>1,000</u>	<u>3,178</u>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds 2025	Unrestricted	Restricted	Total Funds 2024
	£	£	£	£	£	£
Catering Costs	98,334	555	98,889	74,270	213	74,484
Cleaning Materials	4,567	-	4,567	4,190	-	4,190
Cleaning Services	3,310	-	3,310	3,087	-	3,087
Consultancy fees	-	10,967	10,967	4,500	2,045	6,545
DBS costs	448	-	448	200	-	200
Depreciation	36,733	-	36,733	26,597	-	26,597
Educational materials	1,784	259	2,043	1,226	16	1,242
Extenal Tutor costs	38,386	2,011	40,397	32,476	412	32,888
Insurance	7,189	-	7,189	5,214	-	5,214
IT Giggaclear	9,478	-	9,478	8,638	-	8,638
Motor Vehicle Expenses	5,245	-	5,245	3,823	-	3,823
Other office costs	556	-	556	542	-	542
Pest Control	1,463	-	1,463	907	-	907
Printing & Stationery	854	-	854	1,069	-	1,069
Rates	416	-	416	427	-	427
Rent	4,200	-	4,200	4,200	-	4,200
Repairs & Maintenance	34,938	1,012	35,950	42,571	1,059	43,630
Site supplies	3,471	395	3,866	4,179	127	4,306
Staff costs	283,554	12,009	295,563	254,218	-	254,218
Staff Training	476	491	967	572	-	572
Subscriptions	3,016	-	3,016	4,828	-	4,828
Telephones & Mobiles	1,844	-	1,844	1,720	-	1,720
Training	8,172	-	8,172	7,872	-	7,872
Travel and subsistence	-	875	875	-	650	650
Utility costs	54,016	-	54,016	42,533	-	42,533
<b>Total charitable activities</b>	<b>602,450</b>	<b>28,574</b>	<b>631,024</b>	<b>529,859</b>	<b>4,522</b>	<b>534,381</b>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 9. GOVERNANCE COSTS

	Unrestricted	Restricted	Total Funds 2025	Unrestricted	Restricted	Total Funds 2024
	£	£	£	£	£	£
Independent Examination	350	-	350	350	-	350
Accountancy fees	2,002	-	2,002	1,774	-	1,774
Legal Costs	1,800	-	1,800	-	-	-
Other governance costs	13	-	13	13	-	13
	<u>4,165</u>	<u>-</u>	<u>4,165</u>	<u>2,137</u>	<u>-</u>	<u>2,137</u>

#### 10. NET OUTGOING/INCOMING RESOURCES FOR THE YEAR

	2025	2024
	£	£
Directors' remuneration	-	-
Depreciation	<u>36,733</u>	<u>26,597</u>

#### 11. STAFF COSTS AND EMOLUMENTS

	2025	2024
	£	£
Wages	261,163	224,226
Social security costs	17,237	14,001
Pension costs	<u>17,163</u>	<u>15,991</u>
	<u>295,563</u>	<u>254,218</u>

None of the employees of the company earned £60,000 or more during the periods ended 31 March 2025.

The average number of employees during the period was 13.17 (2024: 11.42). All employees are involved in the provision of the Company's objects.

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 12. TANGIBLE FIXED ASSETS

	Plant and machinery	Catering equipment	Office & Computer equipment	Leasehold Improvements	Teaching and other equipment	Total
	£	£	£	£	£	£
<b>COST</b>						
At 1 April 2024	51,436	4,889	4,796	190,221	5,601	256,943
Additions	1,232	-	2,158	159,400	6,880	169,670
Disposals	-	-	-	-	-	-
At 31 March 2025	<u>52,668</u>	<u>4,889</u>	<u>6,954</u>	<u>349,621</u>	<u>12,481</u>	<u>426,613</u>
<b>DEPRECIATION</b>						
At 1 April 2024	50,400	4,889	4,595	61,251	3,171	124,306
Charge for the year	765	-	539	32,933	2,496	36,733
Disposals	-	-	-	-	-	-
At 31 March 2025	<u>51,165</u>	<u>4,889</u>	<u>5,134</u>	<u>94,184</u>	<u>5,667</u>	<u>161,039</u>
<b>NET BOOK VALUE</b>						
At 31 March 2025	<u>1,503</u>	<u>-</u>	<u>1,819</u>	<u>255,437</u>	<u>6,814</u>	<u>265,574</u>
At 1 April 2024	<u>1,036</u>	<u>-</u>	<u>201</u>	<u>128,970</u>	<u>2,430</u>	<u>132,637</u>

#### 13. DEBTORS

	2025	2024
	£	£
Other debtors	16,862	26,730
Prepayments	1,093	1,129
	<u>17,955</u>	<u>27,860</u>

#### 14. CREDITORS

	2025	2024
	£	£
Trade creditors	17,057	4,123
Other creditors	4,920	5,185
Income received in advance	34,527	62,018
Accruals	3,190	3,548
	<u>59,694</u>	<u>74,874</u>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 15. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2024	Income	Expenditure	Capital expenditure from restricted funds	Transfers	Balance as at 31 March 2025
	£	£	£	£	£	£
<b>Designated funds:</b>						
Grant funded window depreciation fund	2,800	-	-	-	- 2,800	-
<b>General funds</b>	432,361	635,163	- 612,129	153,664	- 47,499	561,560
	<u>435,161</u>	<u>635,163</u>	<u>- 612,129</u>	<u>153,664</u>	<u>- 50,299</u>	<u>561,560</u>

#### Designated funds:

This fund has now been absorbed into general funds and will not appear in future financial statements.

#### 16. RESTRICTED INCOME FUNDS

	Balance at 1 April 2024	Income	Expenditure	Capital expenditure from restricted funds	Transfers from General funds	Balance as at 31 March 2025
	£	£	£	£	£	£
<b>Restricted funds:</b>						
Asda	-	652	-	- 652	-	-
Decarbonisation	-	10,000	-	- 20,876	10,876	-
Friends of HE	- 1,208	500	- 486	-	1,194	-
OGE Bearwood	-	4,401	- 195	-	-	4,206
Pond management	400	1,400	- 1,800	-	-	-
Rural payments - SSSI grant	1,757	8,452	- 10,209	-	-	-
Rural Prosperity	-	28,288	-	- 33,600	5,312	-
Strategic planning	42,455	-	- 10,968	-	-	31,487
Step Change	-	31,000	- 1,003	- 82,351	52,354	-
TOE Ponds	-	15,000	- 295	- 16,185	1,480	-
Woodland Challenge	20,917	-	-	-	- 20,917	-
Young carers	709	3,232	- 3,941	-	-	-
<b>Total restricted funds</b>	<u>65,030</u>	<u>102,925</u>	<u>- 28,897</u>	<u>- 153,664</u>	<u>50,299</u>	<u>35,693</u>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### Restricted funds:

**Decarbonisation** – Grant towards the costs of loft insulation in 6 key buildings. Given by the UK Government through the UK Shared Prosperity Fund with Vale of White Horse District Council as the lead authority.

**Rural Prosperity** – Grant to replace windows and doors in the North Dormitory. Given by the UK Government through the UK Rural England Prosperity Fund with Vale of White Horse District Council as the lead authority.

**Step Change** – Grant to develop our organisational capacity for successful project management and to refurbish the North Dormitory. Given by the Oxfordshire Community Foundation Step Change Fund.

**TOE Ponds** – Grant for pond restoration project. Given by the Trust for Oxfordshire’s Environment (TOE) with funding from Grundon Waste Management Ltd through the Landfill Communities Fund and additional funding from Cumnor Parish Council and Botley and North Hinksey Parish Council.

**Woodland Challenge** – OXLEP visitor economy grant funded playground, the work was completed by March 2024, however the capital expenditure was not transferred from general funds. This has now been shown in these financial statements.

#### Remaining restricted funds:

**Strategic planning** – Funding from the ffennell trust to support business and longer-term strategic planning in a number of areas over the next year, for example to pay for professional advice where additional expertise and capacity was necessary to support this work. This is expected to be fully complete by March 2026.

**OGE Bearwood** - Funding from Oxford Green Estates' Wytham Woods for a joint project to pilot new sustainability teaching for primary schools.

#### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	31 March 2025 Unrestricted £	31 March 2025 Restricted £	31 March 2025 Total £
Tangible Fixed Assets	265,574	-	265,574
Current Assets	355,680	35,693	391,373
Current Liabilities	- 59,694	-	- 59,694
	561,560	35,693	597,253

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### 18. TRUSTEE REMUNERATION, KEY MANAGEMENT PERSONNEL & RELATED PARTY TRANSACTIONS

No trustees received any remuneration or received any other benefits from an employment with the charity.

The key management personnel of the charity comprise the trustees and the Service Manager. The total employee benefits of the key management personnel were £56,172.36 (2024: £53,494.80).

Apart from that, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

#### 19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

##### Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net income/expenditure for the year (as per the Statement of Financial Activities)	97,062	133,413
Add back depreciation charge	36,733	26,597
Investment income	- 11,277	- 5,127
Loss on disposal of fixed assets	-	-
Decrease (increase) in debtors	9,905	- 4,782
Increase (decrease) in creditors	- 15,180	16,090
Net cash used in operating activities	<u>117,243</u>	<u>166,190</u>

**HILL END OUTDOOR EDUCATION CENTRE**

England & Wales - Charity number 1173987

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# Accounts

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**HILL END OUTDOOR EDUCATION CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2024**

Charity No: 1173987  
Company Registration No: 10688301

# HILL END OUTDOOR EDUCATION CENTRE

## UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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# HILL END OUTDOOR EDUCATION CENTRE

## GENERAL INFORMATION

Registered charity name	Hill End Outdoor Education Centre
Charity number	1173987
Company registration number	10688301
Principal & registered office address	The Hill End Centre Eynsham Road Farmoor Oxford OX2 9NJ
Trustees	Charlotte Christie Nicholas Brown Alison Matthews Amanda Beckett Isobel Hughes Richard Munday Trevor Mutton Brian McCarthy
Independent examiner	Sheila Parry FCCA SPX Oxford Ltd Peace House Paradise Street Oxford OX1 1LD
Bankers	NatWest Bank

# HILL END OUTDOOR EDUCATION CENTRE

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

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The trustees, who are also the directors for the purposes of company law (referred to as trustees throughout), present their report and the unaudited financial statements of the company (referred to as the Charity throughout) for the year ended 31 March 2024.

### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of general information on page 2 of the financial statements. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### OBJECTIVES AND ACTIVITIES

Hill End Outdoor Education Centre continues to seek to fulfil its charitable objectives and mission to provide exciting and meaningful day and residential learning experiences that inspire children, and every visitor, to enjoy and value nature and the outdoors.

The trustees and Centre Director focused in 2023-24 on the Centre's long-term strategic aims, as set out in the Hill End business plan, while still delivering a busy programme of outdoor learning throughout the year.

#### Structure, governance and management

The trustees who served the charity during the year are shown on page 2. Charlotte Christie, Amanda Beckett and Nick Brown reached the end of their term of office as trustees in September 2023 and were reappointed for a further 3-year term at the AGM with many thanks.

The trustees agreed to continue the strategic working group to help drive the trust's vision to transform Hill End and make it fit for the future. The group is working on a series of strategies including education, site and buildings, and fundraising to build capacity and make the centre more financially sustainable.

#### Staff and Volunteers

The core team is very small but exceptionally flexible according to operational demands, and is supplemented by a developing pool of experienced peripatetic tutors.

Our regular volunteer team is also a core part of our Hill End family. In 2023-24 our groups of 12-15 regular Wednesday volunteers gave 637 people days (a total of 1,971 hours) to help with a huge range of tasks. We also hosted volunteers from other organisations such as the Vale of White Horse District Council, Bidwells and MOD 7 Regiment Royal Logistic Corps, Abingdon.

Our dedicated volunteer Friends of Hill End core committee of five recruited over 40 others to help at the Ffennell festival 2023, which saw over 500 people from our local community enjoy a very successful day of fun and learning in nature. They continue to support with events and fundraising.

#### Outdoor education days and residential visits

Hill End is now collecting data more systemically to demonstrate its importance as a resource and the beneficial impact on the children and adults who visit. In 2023-24 we welcomed over 24,000 people for a wide variety of activities including forest school, nature-based learning, team-building and wellbeing.

Of these visitors, 74% came for the day and 26% for residential trips. Around 36% were from primary school or primary-age groups, 23% were secondary, and 19% were mixed-age or community groups. Our core visitors remain primary schools, and we are starting to extend our reach beyond Oxfordshire. Our all-inclusive packages are increasingly popular, meaning our summer season now books extremely quickly.

In autumn and winter, many of our school trips are hands-on history days for children to learn about ancient history

## HILL END OUTDOOR EDUCATION CENTRE

of the Stone Age, Anglo Saxons, Vikings and Romans, or WW1 days in the genuine practice trenches dug in Wytham Woods. We are grateful to the University of Oxford for permission to access both the main woods and Beanwood, which we visited with 381 groups this year. We were also delighted to work closely with ecological researchers from OU to inspire children taking part in alternative education and family day activities.

In 2023-2024 the quality of our work was recognised by a number of external bodies. We were awarded the Learning Outside the Classroom quality badge, approved as a provider in the OCC Alternative (Education) Provision Framework, and accredited as a British Orienteering Recognised Centre.

### Alternative education

Our alternative education programmes are becoming a larger part of our business, driven by increasing need by schools and the quality of what we can provide for children either not in school or struggling with mainstream education. In 2023-24 we welcomed 2,755 visitors to Hill End for individual sessions or small groups from many mainstream Oxfordshire primary, secondary, and special schools.

### Other groups

Hill End is a much-loved venue for many regular groups, including charities such as the Samaritans, Oxfam, Yellow Submarine and Earthwatch who ran events in 2023-24. We welcomed back the Overland festival in September 2023, and hosted a great diversity of church and other organised gatherings, including national events for Tibetan and Nepalese communities in the UK, Refugee groups, Autism charities and Children Heard & Seen who support families impacted by parental imprisonment.

### Teacher and adult training

Hill End continues to be Oxfordshire's leading centre for Forest School training, running level two and three forest school training. We provided 182 hours of forest school training in 2023-23 and also hosted taster and twilight sessions, outdoor skills CPD and bespoke days for INSET and primary school PGCE students.

### Buildings and land management

Maintaining Hill End's historic facilities continues to be a key challenge, and structural works were needed to the historic High Dormitory and the Barn in 2023-24. These represented a significant cost to the trust, but were completed successfully.

In 2023-2024 we worked with EiE (Environmental Information Exchange) and volunteer Neil Clark to review our energy usage, improve our data and reporting, and seek sensible solutions and funding for carbon reductions. This data will provide a baseline as we develop and seek to improve our energy-efficiency.

Hill End also has many outdoor teaching spaces, and we created a new outdoor classroom in the ancient settlement using local materials and a team of volunteers. We were also delighted to be awarded the Green Flag once again in recognition of the quality of our outdoor spaces.

### Health and safety, safeguarding

There were no significant issues or incidents to report.

### Reserves Policy

In 2024, the trustees agreed a new reserves policy having given due consideration to the advice provided by the Charity Commission in 'Charity reserves: building resilience'

<https://www.gov.uk/government/publications/charities-and-reserves-cc19>

The trustees agreed that the minimum level of cash that the centre should hold at any one time should be the sum of the *redundancy costs for all current members of staff plus three months' worth of the non-income related element of non-pay costs*, which in turn exclude depreciation. Non-income related costs are primarily catering and external tutors, both of which are recharged to customers.

The total of these two elements of costs is approximately £100,000 but this will be reviewed every year to ensure that the minimum level is appropriate as the centre grows. The cash balance at the end of the 2023-24 financial year

## HILL END OUTDOOR EDUCATION CENTRE

was £414,569 and it is expected to remain at about this level for the foreseeable future.

Excess cash reserves are invested as agreed by the trustees periodically and are held primarily for future capital spend, including that related to matched funding.

### Financial summary

Our operating income from in 2023-24 was £591,127, greater than forecast and exceeding that of the previous year. Again, the largest income stream was accommodation and residential packages for schools and other groups in the summer months, followed by alternative education, building hire, tutor-led day trips, outdoor site hire and camping.

Expenditure was also higher than the previous year at £539,696, largely staff costs, catering for package residential trips and ongoing repairs and maintenance.

This resulted in a modest operating surplus, but with the addition of interest, grants and donations of £81,981, the overall surplus was £133,413, greater than forecast for the year. The largest of these were £21,790 from the OXLEP Visitor Economy Grant scheme to create a new playground, and a donation of £45,500 from the ffennell trust for strategic business planning support. The trustees opened a new savings bank account in autumn 2023 in order to benefit from higher interest rates.

# HILL END OUTDOOR EDUCATION CENTRE

## RESPONSIBILITIES OF THE TRUSTEES

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The trustees (who are also the directors of Hill End Outdoor Education Centre for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### INDEPENDENT EXAMINATION

Sheila Parry of SPX Oxford Ltd will be considered for re-appointment at the next trustees' meeting as independent examiner for the ensuing year.

Signed on behalf of the trustees

*Charlotte Christie*

.....

Charlotte Christie, Chair of Trustees

Date .....3 October 2024.....

# HILL END OUTDOOR EDUCATION CENTRE

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF HILL END OUTDOOR EDUCATION CENTRE FOR THE YEAR ENDED 31 MARCH 2024

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I report on the accounts of the Charity for the year ended 31 March 2024, which are set out in pages 8-18.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Hill End Outdoor Education Centre for the purposes of company law) 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 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of 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 expressed 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

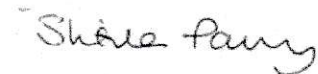
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have 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.



.....  
Sheila Parry FCCA

Date.....6 November 2024.....

## HILL END OUTDOOR EDUCATION CENTRE

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
		£	£	£	£	£	£
	<b>Notes</b>						
<b>Income from:</b>							
Donations and legacies	3	4,783	72,072	76,855	8,955	681	9,636
Charitable activities	4	591,774	- 647	591,127	543,299	-	543,299
Investments	5	5,127	-	5,127	-	-	-
Other		-	-	-	-	-	-
<b>Total income</b>		<u>601,684</u>	<u>71,425</u>	<u>673,109</u>	<u>552,254</u>	<u>681</u>	<u>552,935</u>
<b>Expenditure on:</b>							
Raising funds	6	2,178	1,000	3,178	214	-	214
Charitable activities	7	531,996	4,522	536,581	498,118	16,060	514,178
<b>Total expenditure</b>		<u>534,174</u>	<u>5,522</u>	<u>539,696</u>	<u>498,332</u>	<u>16,060</u>	<u>514,392</u>
<b>Net income / -expenditure</b>		67,510	65,903	133,413	53,922	- 15,379	38,543
<b>Transfers between funds</b>		-	-	-	14,939	- 14,939	-
<b>Net movement in funds</b>		<u>67,510</u>	<u>65,903</u>	<u>133,413</u>	<u>68,861</u>	<u>- 30,318</u>	<u>38,543</u>
<b>Reconciliation of funds:</b>							
Total funds brought forwards		367,651	- 873	366,778	298,790	29,445	328,235
<b>Total funds carried forward</b>		<u>435,161</u>	<u>65,030</u>	<u>500,191</u>	<u>367,651</u>	<u>- 873</u>	<u>366,778</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

# HILL END OUTDOOR EDUCATION CENTRE

## BALANCE SHEET AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	11		132,636		80,024
<b>CURRENT ASSETS</b>					
Debtors	12	27,860		13,463	
Cash at bank		414,569		297,156	
		442,429		310,619	
<b>CREDITORS:</b> Amounts falling due within one year	13			62,408	
				62,408	
<b>NET CURRENT ASSETS</b>			367,555		248,211
<b>NET ASSETS</b>			500,191		328,235
<b>FUNDS</b>					
<b>INCOME FUNDS</b>					
Designated income funds	14		2,800		4,200
Unrestricted Income funds	14		432,361		294,591
Restricted Income funds	15		65,030		29,444
<b>TOTAL INCOME FUNDS</b>			500,191		328,235

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

Trustees responsibilities:

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

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

These financial statements were approved by the members of the committee and authorised for issue on 3.11.24 and are signed on their behalf by:



Trustee  
Richard Munday

## HILL END OUTDOOR EDUCATION CENTRE

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

		2024 £	2023 £
	<b>Notes</b>		
Cash used in operating activities	18	158,080	46,220
Cash flows from investing activities			
Dividends and interest from investments		-	-
Proceeds from the sale of fixed assets		-	-
Purchase of fixed assets		- 73,975	- 26,150
		- 73,975	- 26,149
Increase (decrease) in cash and cash equivalents in the year		84,105	20,070
Cash and cash equivalents at the beginning of the year		297,156	297,156
Total cash and cash equivalents at the end of the year		381,261	317,226

# HILL END OUTDOOR EDUCATION CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

---

### 1. COMPANY STATUS

Hill End Outdoor Education Centre is a company limited by guarantee.

The liability of each member is limited to £1 on a winding up of the company.

### 2. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charities Act 2011 and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) as amended by the early adoption of Update Bulletin 1 published on 2nd February 2016 reflecting amendments to FRS102.

The Trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### Fund accounting

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

#### Income

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. 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.

#### Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and machinery – 20% straight line

Computer equipment – 33% straight line

Office equipment – 25% straight line

Leasehold improvements – 10% straight line

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

#### Taxation

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

### 3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total Funds 2024	Unrestricted	Restricted	Total Funds 2023
	£	£	£	£	£	£
Donations	4,783	45,500	50,283	4,455	-	4,455
Grants	-	26,572	26,572	4,500	681	5,181
Gift Aid	-	-	-	-	-	-
<b>Total Donations</b>	<b>4,783</b>	<b>72,072</b>	<b>76,855</b>	<b>8,955</b>	<b>681</b>	<b>9,636</b>

### 4. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds 2024	Unrestricted	Restricted	Total Funds 2023
	£	£	£	£	£	£
Alternative Education	91,743	-	91,743	76,589	-	76,589
Building Hire Accommodation	176,974	-	176,974	166,815	-	166,815
Building Hire Non Accommodation	68,714	-	68,714	66,628	-	66,628
Early Years building hire	33,529	-	33,529	32,603	-	32,603
Children Heard and Seen hire	5,151	-	5,151	4,872	-	4,872
Externally Led sessions	68,619	-	68,619	62,806	-	62,806
Family Educational Events	11,064	- 647	10,418	7,383	-	7,383
Farm House Rent	8,028	-	8,028	8,028	-	8,028
First Aid Training Forest School	15,626	-	15,626	16,744	-	16,744
Forest School Teacher Training	32,196	-	32,196	34,948	-	34,948
Led Sessions	3,601	-	3,601	13,971	-	13,971
Outdoor Site Hire	73,204	-	73,204	49,538	-	49,538
Residential Lettings	1,200	-	1,200	600	-	600
Resource Boxes	1,585	-	1,585	1,774	-	1,774
Other training activities	540	-	540	-	-	-
<b>Total Charitable activities</b>	<b>591,774</b>	<b>- 647</b>	<b>591,127</b>	<b>543,299</b>	<b>-</b>	<b>543,299</b>

### 5. INVESTMENTS

## HILL END OUTDOOR EDUCATION CENTRE

	Unrestricted	Restricted	Total Funds 2024	Unrestricted	Restricted	Total Funds 2023
	£	£	£	£	£	£
Interest	5,127	-	5,127	-	-	-
Total investing activities	<u>5,127</u>	<u>-</u>	<u>5,127</u>	<u>-</u>	<u>-</u>	<u>-</u>

### 6. RAISING FUNDS

	Unrestricted	Restricted	Total Funds 2024	Unrestricted	Restricted	Total Funds 2023
	£	£	£	£	£	£
Fundraising costs	2,178	1,000	3,178	-	-	-
Total raising funds	<u>2,178</u>	<u>1,000</u>	<u>3,178</u>	<u>-</u>	<u>-</u>	<u>-</u>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds 2024	Unrestricted	Restricted	Total Funds 2023
	£	£	£	£	£	£
Consultancy fees	4,500	2,045	6,545	5,185		5,185
Catering Costs	74,270	213	74,484	57,653	-	57,653
Cleaning Materials	4,190	-	4,190	3,415	-	3,415
Cleaning Services	3,087	-	3,087	7,545	-	7,545
Depreciation	26,597	-	26,597	20,916	-	20,916
DBS costs	200	-	200	-	-	-
External Tutor costs	32,476	412	32,888	36,964	-	36,964
Educational materials	1,226	16	1,242	4,469	71	4,540
Insurance	5,214	-	5,214	5,445	-	5,445
IT Gigaclear	8,638	-	8,638	9,020	-	9,020
Motor Vehicle Expenses	3,823	-	3,823	5,312	-	5,312
Other office costs	542	-	542	1,104	-	1,104
Pest Control	907	-	907	806	-	806
Printing & Stationery	1,069	-	1,069	1,183	-	1,183
Rates	427	-	427	321	-	321
Repairs & Maintenance	42,571	1,059	43,630	20,122	14,786	34,908
Site supplies	4,179	127	4,306	2,701	803	3,504
Staff costs	254,218	-	254,218	244,852	400	245,252
Staff Training	572	-	572	584	-	584
Subscriptions	4,828	-	4,828	3,791	-	3,791
Telephones & Mobiles	1,720	-	1,720	4,219	-	4,219
Training	7,872	-	7,872	8,682	-	8,682
Travel and subsistence	-	650	650	-	-	-
Rent	4,200	-	4,200	4,200	-	4,200
Utility costs	42,533	-	42,533	47,056	-	47,056
Governance (see note 8)	2,137	-	2,137	-	-	-
<b>Total charitable activities</b>	<b>531,996</b>	<b>4,522</b>	<b>536,518</b>	<b>495,545</b>	<b>16,060</b>	<b>511,605</b>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 8. GOVERNANCE COSTS

	Unrestricted	Restricted	Total Funds 2024	Unrestricted	Restricted	Total Funds 2023
	£	£	£	£	£	£
Independent Examination	350	-	350	350	-	350
Accountancy fees	1,774	-	1,774	2,126	-	2,126
Other governance costs	13	-	13	97	-	97
<b>Total governance costs</b>	<b>2,137</b>	<b>-</b>	<b>2,137</b>	<b>2,573</b>	<b>-</b>	<b>2,573</b>

#### 9. NET OUTGOING/INCOMING RESOURCES FOR THE YEAR

	2024 £	2023 £
Directors' remuneration	-	-
Depreciation	26,597	20,915

#### 10. STAFF COSTS AND EMOLUMENTS

	2024 £	2023 £
Wages	224,226	204,622
Social security costs	14,001	12,197
Pension costs	15,991	28,433
	<b>254,218</b>	<b>245,252</b>

None of the employees of the company earned £60,000 or more during the periods ended 31 March 2024.

The average number of employees during the period was 11.42 (2023: 12.3). All employees are involved in the provision of the Company's objects.

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Catering equipment	Office equipment £	Leasehold Improvements £	Total £
<b>COST</b>					
At 1 April 2023	51,436	4,889	10,397	116,246	182,968
Additions	-	-	-	73,975	73,975
Disposals	-	-	-	-	-
At 31 March 2024	<u>51,436</u>	<u>4,889</u>	<u>10,397</u>	<u>190,221</u>	<u>256,943</u>
<b>DEPRECIATION</b>					
At 1 April 2023	46,426	4,889	6,445	39,950	97,710
Charge for the year	3,974	-	1,322	21,301	26,597
Disposals	-	-	-	-	-
At 31 March 2024	<u>50,400</u>	<u>4,889</u>	<u>7,767</u>	<u>61,251</u>	<u>124,307</u>
<b>NET BOOK VALUE</b>					
At 31 March 2024	<u>1,037</u>	<u>-</u>	<u>2,630</u>	<u>128,970</u>	<u>132,636</u>
At 1 April 2023	<u>5,010</u>	<u>-</u>	<u>3,952</u>	<u>76,296</u>	<u>85,258</u>

#### 12. DEBTORS

	2024 £	2023 £
Other debtors	26,731	22,378
Prepayments	1,129	700
Bad debt provision	-	23,078
	<u>27,860</u>	<u>46,156</u>

#### 13. CREDITORS

	2024 £	2023 £
Trade creditors	4,123	6,796
Other creditors	5,185	9,912
Income received in advance	62,018	38,186
Accruals	3,548	3,890
	<u>74,874</u>	<u>58,784</u>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 14. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2023	Income	Expenditure	Capital expenditure from restricted funds	Transfers	Balance as at 31 March 2024
	£	£	£	£	£	£
<b>Designated funds:</b>						
Grant funded window depreciation fund	3,500	-	-	-	- 700	2,800
<b>General funds</b>	364,151	601,684	- 534,174	-	700	432,361
	<u>367,651</u>	<u>601,684</u>	<u>- 534,174</u>	<u>-</u>	<u>-</u>	<u>435,161</u>

#### Designated funds:

Grant funded window depreciation fund – this fund has been set up to cover the cost of future years' depreciation of the grant-funded element of the windows.

#### 15. RESTRICTED INCOME FUNDS

	Balance at 1 April 2023	Income	Expenditure	Capital expenditure from restricted funds	Transfers	Balance as at 31 March 2024
	£	£	£	£	£	£
<b>Restricted funds:</b>						
Strategic planning	-	45,500	- 3,045	-	-	42,455
Young carers	-	2,000	- 1,291	-	-	709
Rural payments - SSSI grant	-	2,382	- 625	-	-	1,757
Pond management	-	400	-	-	-	400
Woodland Challenge	- 873	21,790	-	-	-	20,917
Friends of HE	-	- 647	- 561	-	-	- 1,208
<b>Total restricted funds</b>	<u>- 873</u>	<u>71,425</u>	<u>- 5,522</u>	<u>-</u>	<u>-</u>	<u>65,030</u>

#### Restricted funds:

Strategic Planning – The Centre received funding from the ffennell trust to support business and longer-term strategic planning in a number of areas over the next few years, for example to pay for professional advice where additional expertise and capacity was necessary to support this work.

Rural payments Agency - Countryside Stewardship Agreement. The Centre has received payments in the past (2017-2021) for the ongoing management of species rich grassland, to maintain priority SSSI habitats and remove invasive scrub. No payments were received in 2022-23 but a claim has been made for future years.

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Pond management – The Centre currently receives annual funding from the South Midlands Newt Conservation Partnership (SMNCP) to manage two ponds providing breeding habitat for great crested newt. This funds site-specific maintenance of these areas and management of the volunteer workforce by staff.

Woodland Challenge - Restricted - OxLEP grant funded playground

Friends of HE - Restricted - donations from the Friends of Hill End group, but we usually spend on particular items we have agreed

#### 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	31 March 2024 Unrestricted £	31 March 2024 Restricted £	31 March 2024 Total £
Tangible Fixed Assets	132,636	-	132,636
Current Assets	377,399	65,030	442,429
Current Liabilities	- 74,874	-	- 74,874
	435,161	65,030	500,191

#### 17. TRUSTEE REMUNERATION, KEY MANAGEMENT PERSONNEL & RELATED PARTY TRANSACTIONS

No trustees received any remuneration or received any other benefits from an employment with the charity.

The key management personnel of the charity comprise the trustees and the Service Manager. The total employee benefits of the key management personnel were £53,494.80 (2023: £64,133).

Apart from that, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

#### 18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/expenditure for the year (as per the Statement of Financial Activities)	133,413	207,040
Add back depreciation charge	26,597	25,256
Investment income	-	-
Loss on disposal of fixed assets	-	-
Decrease (increase) in debtors	- 14,397	13,118
Increase (decrease) in creditors	12,467	6,266
Net cash used in operating activities	158,080	251,680

**HILL END OUTDOOR EDUCATION CENTRE**

England & Wales - Charity number 1173987

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# Accounts

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**HILL END OUTDOOR EDUCATION CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2023**

Charity No: 1173987  
Company Registration No: 10688301

# HILL END OUTDOOR EDUCATION CENTRE

## UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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# HILL END OUTDOOR EDUCATION CENTRE

## GENERAL INFORMATION

Registered charity name	Hill End Outdoor Education Centre
Charity number	1173987
Company registration number	10688301
Principal & registered office address	The Hill End Centre Eynsham Road Farmoor Oxford OX2 9NJ
Trustees	Charlotte Christie Nicholas Brown Alison Matthews Amanda Beckett Isobel Hughes Richard Munday Trevor Mutton Brian McCarthy
Independent examiner	Simrit Sandhu FCCA SPX Oxford Ltd Peace House Paradise Street Oxford OX1 1LD
Bankers	NatWest Bank

# HILL END OUTDOOR EDUCATION CENTRE

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

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The trustees, who are also the directors for the purposes of company law (referred to as trustees throughout), present their report and the unaudited financial statements of the company (referred to as the Charity throughout) for the year ended 31 March 2023.

### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of general information on page 2 of the financial statements. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### OBJECTIVES AND ACTIVITIES

Hill End Outdoor Education Centre continues to seek to fulfil its charitable objectives and mission to provide exciting and meaningful day and residential learning experiences that inspire children, and every visitor, to enjoy and value nature and the outdoors.

This year saw a continuing return to normal operations, as the majority of COVID-19 restrictions had ended by March 2022. The summer months in particular were much busier with residential trips than had been cautiously predicted.

#### Structure, governance and management

The trustees who served the charity during the year are shown on page 2. Isobel Hughes and Trevor Mutton reached the end of their term of office as trustees in September and were reappointed for a further 3-year term. We are grateful for their continuing contribution.

Centre Director Selby Dickinson retired in 2022 and Lucy Crittenden was appointed as his replacement. The new Director and a working group of trustees agreed a new business plan for 2023-27 focusing on a sustainable, long-term strategy.

#### Staffing

The core team remains very small, supplemented by an expanding pool of experienced peripatetic tutors overseen by our Educational Programmes Manager. This allows us to provide quality outdoor education all year round. We also appointed a new live-in caretaker in early 2023.

#### Volunteers

Our regular volunteer team remains an invaluable asset, assisting the Site and Operations Manager in keeping our beautiful site 67-acre in excellent condition. We also welcomed a number of corporate volunteers, such as from Balfour Beatty, and South and Vale DC.

Our Friends of Hill End hosted a wide variety of events to raise funds, most notably the fennell festival in June 2022, enjoyed by hundreds of visitors from our local community.

#### Outdoor education days

Hill End welcomed many thousands of schoolchildren this year for a wide variety of visits, nature-based, forest school, team-building, wellbeing, hands-on ancient history and WW1 days utilising the nearby genuine practice trenches with kind permission of Wytham Woods.

The rising cost of living and transport presented challenges to schools, and we adapted our programmes for many groups to accommodate larger numbers and incorporate more self-led activities, but still retain the quality learning experience.

# HILL END OUTDOOR EDUCATION CENTRE

## Specialist education

Our alternative education programmes developed further, providing much-needed outdoor education and space for children not in school or struggling with mainstream education. We worked with a number of special schools to provide regular outdoor sessions for small groups all year round.

## Residential visits

Summer was exceptionally busy with residential visits in dormitories and the new 'tented village', and more bookings extending into the shoulder season. Many of these were visiting Hill End for the first time, and an increasing number were from beyond Oxfordshire. Our all-inclusive packages are now more popular than self-catering trips for time-limited teaching staff.

As with day trips, residential visits were most popular with primary schools, but we also hosted an increasing number of Duke of Edinburgh expeditions and a whole secondary school residential.

## Other adult and youth visits

We were pleased to welcome back many regular groups to Hill End following the pandemic, such as Oxfam and Samaritans training weekends, Mencap adult respite care and a huge diversity of large charity, church and youth groups. We also hosted the National Permaculture convergence in September 2022.

## Family and community days

Our regular, good-value family events allow our local community to enjoy the same quality outdoor experiences as schools, and help promote Hill End to the Oxfordshire public. We hosted hundreds of families over the Easter, Christmas and half term holidays.

## Teacher and adult training

Hill End is Oxfordshire's leading centre for Forest School training, again running three level 3 courses and four fully-subscribed first aid courses. We also ran bespoke level 1 and weekend courses.

## Buildings and land management

Historic building maintenance continues to be a significant challenge, but many improvements were made, such as renovation of the High Dormitory and staff block washrooms. The mothballed swimming pool changing rooms were removed by our landlords, the University of Oxford. Hill End was awarded the Green Flag once again in recognition of the quality of our outdoor spaces.

## Health and safety, safeguarding

There were no significant issues or incidents to report.

## Financial summary

Income in 2022-23 exceeded expectations, with a turnover of £543,299 breaking the half million mark for the first time. The most significant income stream was accommodation and residential packages for schools, particularly in the summer months, followed by building hire, day trips and alternative education programmes.

At just under £10,000, donations and grants were lower than in the previous year when the Centre had benefited from COVID relief grants and the Job Retention Scheme (furlough).

Expenditure of £514,392 was largely comprised of staff costs, catering for packages, and repairs and maintenance, resulting in a higher than forecast surplus this year of £38,543. This contrasts with a small net loss last year (excluding donations), largely due to the ongoing impact of the COVID pandemic.

Implementing a sustainable business model and fundraising strategy to provide funds to modernize buildings and infrastructure is a key focus for staff and trustees going forward.

# HILL END OUTDOOR EDUCATION CENTRE

## RESPONSIBILITIES OF THE TRUSTEES

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The trustees (who are also the directors of Hill End Outdoor Education Centre for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### INDEPENDENT EXAMINATION

Simrit Sandhu of SPX Oxford Ltd will be considered for re-appointment at the next trustees' meeting as independent examiner for the ensuing year.

Signed on behalf of the trustees

*Charlotte Christie*

.....

Date ... 25/10/2023 .....

# HILL END OUTDOOR EDUCATION CENTRE

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF HILL END OUTDOOR EDUCATION CENTRE FOR THE YEAR ENDED 31 MARCH 2023

---

I report on the accounts of the Charity for the year ended 31 March 2023, which are set out in pages 7-17.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Hill End Outdoor Education Centre for the purposes of company law) 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 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of 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 expressed 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

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 that in any material respect:

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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have 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.



.....  
Simrit Sandhu FCCA

Date..... 17 October 2023

## HILL END OUTDOOR EDUCATION CENTRE

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	8,955	681	9,636	79,775	131,502	211,277
Charitable activities	4	543,299	-	543,299	493,149	-	493,149
<b>Total income</b>		<u>552,254</u>	<u>681</u>	<u>552,935</u>	<u>572,924</u>	<u>131,502</u>	<u>704,426</u>
<b>Expenditure on:</b>							
Raising funds		214	-	214	-	-	-
Charitable activities	5	498,118	16,060	514,178	485,658	11,727	497,385
<b>Total expenditure</b>		<u>498,332</u>	<u>16,060</u>	<u>514,392</u>	<u>485,658</u>	<u>11,727</u>	<u>497,385</u>
<b>Net income / - expenditure</b>		53,922	- 15,379	38,543	87,266	119,775	207,041
<b>Transfers between funds</b>		14,939	- 14,939	-	90,330	- 90,330	-
<b>Net movement in funds</b>		<u>68,861</u>	<u>- 30,318</u>	<u>38,543</u>	<u>177,596</u>	<u>29,445</u>	<u>207,041</u>
<b>Reconciliation of funds:</b>							
Total funds brought forwards		298,790	29,445	328,235	121,194	-	121,194
<b>Total funds carried forward</b>		<u>367,651</u>	<u>- 873</u>	<u>366,778</u>	<u>298,790</u>	<u>29,445</u>	<u>328,235</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

## HILL END OUTDOOR EDUCATION CENTRE

### BALANCE SHEET AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	9		85,258		80,024
<b>CURRENT ASSETS</b>					
Debtors	10	23,078		13,463	
Cash at bank		317,226		297,156	
		<u>340,304</u>		<u>310,619</u>	
<b>CREDITORS:</b> Amounts falling due within one year	11			62,408	
				<u>62,408</u>	
<b>NET CURRENT ASSETS</b>			281,520		248,211
<b>NET ASSETS</b>			<u>366,778</u>		<u>328,235</u>
<b>FUNDS</b>					
<b>INCOME FUNDS</b>					
Designated income funds	12		3,500		4,200
Unrestricted Income funds	12		364,151		294,591
Restricted Income funds	13		- 873		29,444
<b>TOTAL INCOME FUNDS</b>			<u>366,778</u>		<u>328,235</u>

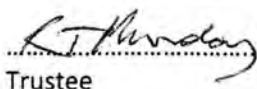
For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

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

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

These financial statements were approved by the members of the committee and authorised for issue on 28/9/23 and are signed on their behalf by:

  
Trustee

## HILL END OUTDOOR EDUCATION CENTRE

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

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		2023 £	2022 £
	Notes		
Cash used in operating activities	15	46,220	251,680
Cash flows from investing activities			
Dividends and interest from investments		-	-
Proceeds from the sale of fixed assets		-	-
Purchase of fixed assets		- 26,150	- 44,258
Cash provided by (used in) investing activities		<u>- 26,149</u>	<u>- 44,258</u>
Increase (decrease) in cash and cash equivalents in the year		20,070	207,422
Cash and cash equivalents at the beginning of the year		297,156	89,735
Total cash and cash equivalents at the end of the year		<u>317,226</u>	<u>297,157</u>

# HILL END OUTDOOR EDUCATION CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

---

### 1. COMPANY STATUS

Hill End Outdoor Education Centre is a company limited by guarantee.  
The liability of each member is limited to £1 on a winding up of the company.

### 2. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charities Act 2011 and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) as amended by the early adoption of Update Bulletin 1 published on 2nd February 2016 reflecting amendments to FRS102.

The Trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### Fund accounting

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

#### Income

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. 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.

#### Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Plant and machinery – 20% straight line
- Computer equipment – 33% straight line
- Office equipment – 25% straight line
- Leasehold improvements – 10% straight line

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

#### Taxation

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

### 3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2023 £	2022 £
Donations	4,455	-	4,455	19,894
Dilapidations	-	-	-	127,024
Grants	4,500	681	5,181	64,359
<b>Total Donations</b>	<b>8,955</b>	<b>681</b>	<b>9,636</b>	<b>211,277</b>

### 4. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2023 £	2022 £
Alternative Education	76,589	-	76,589	49,620
Building Hire Accommodation	166,815	-	166,815	104,499
Building Hire Non Accommodation	66,628	-	66,628	76,962
Early Years building hire	32,603	-	32,603	31,500
Children Heard and Seen hire	4,872	-	4,872	4,800
Externally Led sessions	62,806	-	62,806	65,005
Family Educational Events	7,383	-	7,383	9,963
Farm House Rent	8,028	-	8,028	8,028
First Aid Training Forest School	16,744	-	16,744	22,172
Forest School Teacher Training	34,948	-	34,948	50,863
Led Sessions	13,971	-	13,971	22,898
Outdoor Site Hire	49,538	-	49,538	35,138
Residential Lettings	600	-	600	1,200
Resource Boxes	1,774	-	1,774	1,620
JRS grants	-	-	-	8,881
<b>Total Charitable activities</b>	<b>543,299</b>	<b>-</b>	<b>543,299</b>	<b>493,149</b>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds	Total Funds
			2023	2022
	£	£	£	£
Catering Costs	57,653	-	57,653	25,581
Cleaning Materials	3,415	-	3,415	2,957
Cleaning Services	7,545	-	7,545	600
DBS costs	-	-	-	350
External Tutor costs	36,964	-	36,964	42,688
Educational materials	4,469	71	4,540	1,574
Insurance	5,445	-	5,445	5,350
IT Giggaclear	9,020	-	9,020	10,265
Motor Vehicle Expenses	5,312	-	5,312	1,778
Other office costs	1,104	-	1,104	939
Pest Control	806	-	806	806
Printing & Stationery	1,183	-	1,183	1,386
Rates	321	-	321	412
Repairs & Maintenance	20,122	14,786	34,908	34,138
Site supplies	2,701	803	3,504	5,315
Staff costs	244,852	400	245,252	258,488
Staff Training	584	-	584	251
Subscriptions	3,791	-	3,791	6,782
Telephones & Mobiles	4,219	-	4,219	3,352
Training	8,682	-	8,682	7,662
Rent	4,200	-	4,200	11,303
Consultancy fees	5,185	-	5,185	1,500
Utility costs	47,056	-	47,056	45,676
Depreciation	20,916	-	20,916	25,256
Governance	2,573	-	2,573	2,976
<b>Total charitable activities</b>	<b>498,118</b>	<b>16,060</b>	<b>514,178</b>	<b>497,385</b>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 6. GOVERNANCE COSTS

	Unrestricted	Restricted	Total Funds	Total Funds
	2023	2022	2023	2022
	£	£	£	£
Independent Examination	350	-	350	350
Accountancy fees	2,126	-	2,126	1,713
Other governance costs	97	-	97	913
	2,573	-	2,573	2,976

#### 7. NET OUTGOING/INCOMING RESOURCES FOR THE YEAR

	2023	2022
	£	£
Directors' remuneration	-	-
Depreciation	20,915	25,256

#### 8. STAFF COSTS AND EMOLUMENTS

	2023	2022
	£	£
Wages	204,622	209,796
Social security costs	12,197	14,412
Pension costs	28,433	34,280
	245,252	258,488

None of the employees of the company earned £60,000 or more during the periods ended 31 March 2023.

The average number of employees during the period was 12.3 (2022: 10.5). All employees are involved in the provision of the Company's objects.

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Catering equipment	Office equipment £	Leasehold Improvements £	Total £
<b>COST</b>					
At 1 April 2022	59,436	4,889	9,452	91,041	164,818
Additions	-	-	945	25,205	26,150
Disposals	- 8,000	-	-	-	- 8,000
At 31 March 2023	<u>51,436</u>	<u>4,889</u>	<u>10,397</u>	<u>116,246</u>	<u>182,968</u>
<b>DEPRECIATION</b>					
At 1 April 2022	49,714	3,911	5,123	26,046	84,794
Charge for the year	4,712	978	1,322	13,904	20,916
Disposals	- 8,000	-	-	-	- 8,000
At 31 March 2023	<u>46,426</u>	<u>4,889</u>	<u>6,445</u>	<u>39,950</u>	<u>97,710</u>
<b>NET BOOK VALUE</b>					
At 31 March 2023	<u>5,010</u>	<u>-</u>	<u>3,952</u>	<u>76,296</u>	<u>85,258</u>
At 1 April 2022	<u>9,722</u>	<u>978</u>	<u>4,329</u>	<u>64,995</u>	<u>80,024</u>

#### 10. DEBTORS

	2023 £	2022 £
Other debtors	22,378	12,263
Prepayments	700	1,200
	<u>23,078</u>	<u>13,463</u>

#### 11. CREDITORS

	2023 £	2022 £
Trade creditors	6,796	17,079
Other creditors	9,912	13,080
Income received in advance	38,186	31,199
Accruals	3,890	1,050
	<u>58,784</u>	<u>62,408</u>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 12. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2022	Income	Expenditure	Capital expenditure from restricted funds	Transfers	Balance as at 31 March 2023
	£	£	£	£	£	£
<b>Designated funds:</b>						
Grant funded window depreciation fund	4,200	-	-	-	- 700	3,500
<b>General funds</b>	294,590	552,254	- 498,332	18,085	- 2,446	364,151
	<u>298,790</u>	<u>552,254</u>	<u>- 498,332</u>	<u>18,085</u>	<u>- 3,146</u>	<u>367,651</u>

#### Designated funds:

Grant funded window depreciation fund – this fund has been set up to cover the cost of future years' depreciation of the grant-funded element of the windows.

#### 13. RESTRICTED INCOME FUNDS

	Balance at 1 April 2022	Income	Expenditure	Capital expenditure from restricted funds	Transfers	Balance as at 31 March 2023
	£	£	£	£	£	£
<b>Restricted funds:</b>						
Rural payments - SSSI grant	-	-	- 600	-	600	-
Pond management	-	400	- 400	-	-	-
Woodland Challenge	-	-	- 873	-	-	- 873
Defibrillator	-	281	- 281	-	-	-
University dilapidations fund	29,445	-	- 13,906	- 18,085	2,546	-
<b>Total restricted funds</b>	<u>29,445</u>	<u>681</u>	<u>- 16,060</u>	<u>- 18,085</u>	<u>3,146</u>	<u>- 873</u>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### **Restricted funds:**

Rural payments Agency - Countryside Stewardship Agreement. The Centre has received payments in the past (2017-2021) for the ongoing management of species rich grassland, to maintain priority SSSI habitats and remove invasive scrub. No payments were received in 2022-23 but a claim has been made for future years.

Pond management – The Centre currently receives annual funding from the South Midlands Newt Conservation Partnership (SMNCP) to manage two ponds providing breeding habitat for great crested newt. This funds site-specific maintenance of these areas and management of the volunteer workforce by staff.

University dilapidations fund – Further repairs and maintenance work was carried out during 2022-23 and the balance of £29,445 has now been fully spent.

#### **14. TRUSTEE REMUNERATION, KEY MANAGEMENT PERSONNEL & RELATED PARTY TRANSACTIONS**

No trustees received any remuneration or received any other benefits from an employment with the charity.

The key management personnel of the charity comprise the trustees and the Service Manager. The total employee benefits of the key management personnel were £64,133 (2022: £56,517).

Apart from that, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/expenditure for the year (as per the Statement of Financial Activities)	38,543	207,040
Add back depreciation charge	20,916	25,256
Investment income	-	-
Loss on disposal of fixed assets	-	-
Decrease (increase) in debtors	- 9,615	13,118
Increase (decrease) in creditors	- 3,624	6,266
Net cash used in operating activities	<u>46,220</u>	<u>251,680</u>

**HILL END OUTDOOR EDUCATION CENTRE**

England & Wales - Charity number 1173987

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# Accounts

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**HILL END OUTDOOR EDUCATION CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2022**

Charity No: 1173987  
Company Registration No: 10688301

# HILL END OUTDOOR EDUCATION CENTRE

## UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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Independent Examiner's report to the members	6
Statement of Financial Activities	8
Balance Sheet	9
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# HILL END OUTDOOR EDUCATION CENTRE

## GENERAL INFORMATION

Registered charity name	Hill End Outdoor Education Centre
Charity number	1173987
Company registration number	10688301
Principal & registered office address	The Hill End Centre Eynsham Road Farmoor Oxford OX2 9NJ
Trustees	Charlotte Christie Nicholas Brown Alison Matthews Amanda Beckett Isobel Hughes Richard Munday Trevor Mutton Brian McCarthy
Independent examiner	Sheila Parry FCCA SPX Oxford Ltd Peace House Paradise Street Oxford OX1 1LD
Bankers	NatWest Bank

# HILL END OUTDOOR EDUCATION CENTRE

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors for the purposes of company law (referred to as trustees throughout), present their report and the unaudited financial statements of the company (referred to as the Charity throughout) for the year ended 31 March 2022.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of general information on page 2 of the financial statements. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

#### THE TRUSTEES

The trustees who served the charity during the year are shown on page 2.

#### OBJECTIVES AND ACTIVITIES

Hill End Outdoor Education Centre continues to seek to fulfil its charitable objectives by increasing the delivery and diversity of quality outdoor education to a broad section of the community.

This year was a very important year for the charity following the major disruption caused by the Covid pandemic. Fortunately, it soon became very apparent that the vast majority of our regular customers wished to return to the centre and the site once again became a very active and thriving outdoor education venue.

##### Education Days

Our specialist history days proved very popular with primary schools and we saw an overall increase in the amount of days we provided to Oxfordshire schools, including a significant amount of schools visiting Hill End for the first time.

##### Alternative Education

Our 1-1 alternative outdoor education programmes have continued to meet the needs of many children with specialist needs, referred from both the local authority and individual schools. In order to meet the demand, we recruited additional tutors. Demand also increased for our specialist 'alternative' group work sessions and these have become a regular activity for the foreseeable future.

##### Forest School training

Hill End continues to be the main centre for Forest school level 3 training in Oxfordshire and neighbouring counties and, once again, all our courses were fully booked. Our outdoor first aid training was also very popular with maximum enrolment.

##### School residential visits

In order to meet the extra demand from schools, we increased our accommodation capacity by creating a 'tented' village. We had a number of late bookings as other centres were not in a position to fully reopen post pandemic, and this resulted in a busier than normal summer season.

##### Community group visits

The centre was delighted to host the annual Mencap three-week residential stay during the summer and we were also particularly pleased to host residential camps for other high profile Oxfordshire charities.

##### Hill End volunteers

We continue to see our regular volunteering team go from strength to strength. With a size of site over 60 acres, this team has proved invaluable in helping to maintain the land and buildings. Some of our volunteers have been attending the centre each week for the past seven years. Hill End was successful in achieving the Green Flag award again in 2021 and 2022 in recognition for the management of recreational outdoor spaces.

## HILL END OUTDOOR EDUCATION CENTRE

### Family days

To ensure that we provide the wider community an opportunity to visit the centre, we hosted a number of family days during the school holidays with over 100 families attending. These events remind us just how popular Hill End is with the Oxfordshire public, and enables us to 'showcase' our truly outstanding outdoor education centre.

### Maintenance and resources

We carried out extensive renovation work to the outdoor facilities in the High dormitory complex. Additional Bell Tents were purchased for the tented village. Additional resources were purchased for our Habitat explorers primary school education day, and new mattresses were purchased for the North dormitory.

### Wytham Woods (Oxford University)

We continue to work closely with the Conservator at Wytham woods and are fortunate to have access to their ancient woodlands that enables us host a weekly 'Forest tots' session and deliver some of our education programmes.

### Staffing

Whilst Hill End is a large site with many buildings and thousands of children visiting each year, the staff team remains small. We have increased the number of external tutors and recruited a part-time administrator.

### Health and Safety, Safeguarding

There were no significant Health and Safety issues or other incidents to report.

### Reserves Policy

As mentioned in last year's accounts the trustees deferred making a decision about Hill End's reserves policy, but have subsequently discussed this matter at length and a policy has now been agreed whereby the minimum cash that should be held equates to two months' worth of non-pay costs plus redundancy costs payable in the event of the centre having to close unexpectedly. Given that the cash balance at the of March 2022 was in excess of £297K, the trustees do not consider that there is a risk of the centre's cash balance dropping below this threshold at any time in the foreseeable future.

### Financial review

- The Centre presents a set of accounts showing an overall profit of £207,040 (2021: £20,190 loss) for this financial year. This is significantly better than expected, as an overall loss had been forecast for the year due to the continuing impact of the Covid pandemic. Note, however, that income included £211,277 (2021: £58,709) from donations and legacies as detailed below and in note 3 to the accounts.
- While site activity and bookings saw recovery during this period, especially with regards to accommodation packages and day visits, there was still a small net operating loss. However, this was far less than originally forecast.
- The impact of the pandemic was however mitigated by the award of very some very welcome grants and donations, including further Government business relief grants, the Job Retention Scheme (furlough), and from the Julia and Hans Rausing Trust
- The most significant other income was £127,024 received from the University of Oxford for repairs and maintenance of the site buildings (dilapidations) as part of the lease agreement and discussions dating back to 2017.

# HILL END OUTDOOR EDUCATION CENTRE

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## RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Hill End Outdoor Education Centre for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INDEPENDENT EXAMINATION

Sheila Parry of SPX Oxford Ltd will be considered for re-appointment at the next trustees' meeting as independent examiner for the ensuing year.

Signed on behalf of the trustees

*Charlotte Christie*

.....

Date .....21/10/22.....

# HILL END OUTDOOR EDUCATION CENTRE

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF HILL END OUTDOOR EDUCATION CENTRE

FOR THE YEAR ENDED 31 MARCH 2022

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I report on the accounts of the Charity for the year ended 31 March 2022, which are set out in pages 8-17.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Hill End Outdoor Education Centre for the purposes of company law) 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 (the 2011 Act) and that an independent examination is needed

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of 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 expressed 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

SPX Oxford Limited provides bookkeeping services to Hill End and I am a director of this company. In order to maintain independence, I confirm that I have not been involved in provision of the bookkeeping service.

I also confirm that as a member of the Association of Chartered Certified Accountants, I am subject to the provisions of the FRC's Revised Ethical Standard (2016). This standard has been applied throughout this independent examination.

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 that in any material respect:

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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

## HILL END OUTDOOR EDUCATION CENTRE

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Sheila Parry*

.....  
Sheila Parry FCCA

2 November 2022  
Date.....

## HILL END OUTDOOR EDUCATION CENTRE

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	79,775	131,502	211,277	55,417	3,292	58,709
Charitable activities	4	493,149	-	493,149	259,300	-	259,300
Investments		-	-	-	-	-	-
Other		-	-	-	-	-	-
<b>Total income</b>		<u>572,924</u>	<u>131,502</u>	<u>704,426</u>	<u>314,717</u>	<u>3,292</u>	<u>318,009</u>
<b>Expenditure on:</b>							
Raising funds		-	-	-	25	-	25
Charitable activities	5	485,658	11,727	497,385	335,285	2,889	338,174
Other		-	-	-	-	-	-
<b>Total expenditure</b>		<u>485,658</u>	<u>11,727</u>	<u>497,385</u>	<u>335,310</u>	<u>2,889</u>	<u>338,199</u>
<b>Net income / -expenditure</b>		<u>87,266</u>	<u>119,775</u>	<u>207,041</u>	<u>- 20,593</u>	<u>403</u>	<u>- 20,190</u>
<b>Transfers between funds</b>		<u>90,330</u>	<u>- 90,330</u>	<u>-</u>	<u>2,073</u>	<u>- 2,073</u>	<u>-</u>
<b>Net movement in funds</b>		<u>177,596</u>	<u>29,445</u>	<u>207,041</u>	<u>- 18,520</u>	<u>- 1,670</u>	<u>- 20,190</u>
<b>Reconciliation of funds:</b>							
Total funds brought forwards		<u>121,194</u>	<u>-</u>	<u>121,194</u>	<u>139,714</u>	<u>1,670</u>	<u>141,384</u>
<b>Total funds carried forward</b>		<u>298,790</u>	<u>29,445</u>	<u>328,235</u>	<u>121,194</u>	<u>-</u>	<u>121,194</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

## HILL END OUTDOOR EDUCATION CENTRE

### BALANCE SHEET AS AT 31 MARCH 2022

		2022		2021	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	9		80,024		61,021
<b>CURRENT ASSETS</b>					
Debtors	10	13,463		26,581	
Cash at bank		297,156		89,735	
		310,619		116,316	
<b>CREDITORS:</b> Amounts falling due within one year	11	62,408		56,143	
<b>NET CURRENT ASSETS</b>			248,211		60,173
<b>NET ASSETS</b>			328,235		121,194
<b>FUNDS</b>					
<b>INCOME FUNDS</b>					
Designated income funds	12		4,200		82,230
Unrestricted Income funds	12		294,591		38,964
Restricted Income funds	13		29,444		-
<b>TOTAL INCOME FUNDS</b>			328,235		121,194


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

Trustees responsibilities:

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

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

These financial statements were approved by the members of the committee and authorised for issue on 29/09/22 and are signed on their behalf by:

  
Trustee

## HILL END OUTDOOR EDUCATION CENTRE

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash used in operating activities	15	251,680	18,471
Cash flows from investing activities			
Dividends and interest from investments		-	-
Proceeds from the sale of fixed assets		-	-
Purchase of fixed assets		- 44,258	- 11,596
Cash provided by (used in) investing activities		- 44,258	- 11,596
Increase (decrease) in cash and cash equivalents in the year		207,421	6,875
Cash and cash equivalents at the beginning of the year		89,735	82,860
Total cash and cash equivalents at the end of the year		297,156	89,735

# HILL END OUTDOOR EDUCATION CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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### 1. COMPANY STATUS

Hill End Outdoor Education Centre is a company limited by guarantee.  
The liability of each member is limited to £1 on a winding up of the company.

### 2. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charities Act 2011 and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) as amended by the early adoption of Update Bulletin 1 published on 2nd February 2016 reflecting amendments to FRS102.

The Trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### Fund accounting

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

#### Income

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.  
Donations and legacies income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. 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.

#### Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Plant and machinery – 20% straight line
- Computer equipment – 33% straight line
- Office equipment – 25% straight line
- Leasehold improvements – 10% straight line

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

#### Taxation

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

### 3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2022 £	2021 £
Donations	19,244	650	19,894	25,416
Dilapidations	-	127,024	127,024	-
Grants	60,531	3,828	64,359	33,292
<b>Total Donations</b>	<b>79,775</b>	<b>131,502</b>	<b>211,277</b>	<b>58,708</b>

### 4. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2022 £	2021 £
Alternative Education	49,620	-	49,620	25,380
Building Hire Accommodation	104,499	-	104,499	28,610
Building Hire Non Accommodation	76,962	-	76,962	28,430
Early Years building hire	31,500	-	31,500	31,500
Children Heard and Seen hire	4,800	-	4,800	1,200
Externally Led sessions	65,005	-	65,005	19,740
Family Educational Events	9,963	-	9,963	689
Farm House Rent	8,028	-	8,028	8,028
First Aid Training Forest School	22,172	-	22,172	5,450
Forest School Teacher Training	50,863	-	50,863	33,567
Led Sessions	22,898	-	22,898	12,911
Outdoor Site Hire	35,139	-	35,139	2,687
Residential Lettings	1,200	-	1,200	1,200
Resource Boxes	1,620	-	1,620	-
Other training activities	-	-	-	120
JRS grants	8,881	-	8,881	59,789
<b>Total Charitable activities</b>	<b>493,149</b>	<b>-</b>	<b>493,149</b>	<b>259,301</b>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2022 £	2021 £
Catering Costs	25,331	250	25,581	2,287
Cleaning Materials	2,957	-	2,957	1,235
Cleaning Services	600	-	600	-
DBS costs	350	-	350	50
External Tutor costs	42,688	-	42,688	18,883
Educational materials	1,574	-	1,574	182
Insurance	5,350	-	5,350	3,345
IT	10,265	-	10,265	7,212
Motor Vehicle Expenses	1,778	-	1,778	1,219
Other office costs	939	-	939	512
Pest Control	806	-	806	806
Printing & Stationery	1,234	152	1,386	510
Rates	412	-	412	486
Repairs & Maintenance	25,527	8,611	34,138	10,202
Site supplies	4,829	486	5,315	1,029
Staff costs	256,260	2,228	258,488	224,477
Staff Training	251	-	251	-
Subscriptions	6,782	-	6,782	2,918
Telephones & Mobiles	3,352	-	3,352	2,448
Training	7,662	-	7,662	2,616
Rent	11,303	-	11,303	-
Consultancy fees	1,500	-	1,500	-
Utility costs	45,676	-	45,676	34,438
Depreciation	25,256	-	25,256	21,235
Governance	2,976	-	2,976	2,083
<b>Total charitable activities</b>	<b>485,658</b>	<b>11,727</b>	<b>497,385</b>	<b>338,173</b>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 6. GOVERNANCE COSTS

	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2022 £	2021 £
Independent Examination	350	-	350	350
Accountancy fees	1,713	-	1,713	1,733
Other governance costs	913	-	913	-
	<u>2,976</u>	<u>-</u>	<u>2,976</u>	<u>2,083</u>

#### 7. NET OUTGOING/INCOMING RESOURCES FOR THE YEAR

	2022 £	2021 £
Directors' remuneration	-	-
Depreciation	25,256	21,235

#### 8. STAFF COSTS AND EMOLUMENTS

	2022 £	2021 £
Wages	209,796	178,387
Social security costs	14,412	12,335
Pension costs	34,280	33,755
	<u>258,488</u>	<u>224,477</u>

None of the employees of the company earned £60,000 or more during the periods ended 31 March 2022.

The average number of employees during the period was 10.5 (2021: 7.3). All employees are involved in the provision of the Company's objects.

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Catering equipment	Office equipment £	Leasehold Improvements £	Total £
<b>COST</b>					
At 1 April 2021	56,845	4,889	3,990	54,836	120,560
Additions	2,591	-	5,462	36,205	44,258
Disposals					-
At 31 March 2022	<u>59,436</u>	<u>4,889</u>	<u>9,452</u>	<u>91,041</u>	<u>164,818</u>
<b>DEPRECIATION</b>					
At 1 April 2021	37,827	2,933	3,990	14,788	59,538
Charge for the year	11,887	978	1,133	11,258	25,256
Disposals					-
At 31 March 2022	<u>49,714</u>	<u>3,911</u>	<u>5,123</u>	<u>26,046</u>	<u>84,794</u>
<b>NET BOOK VALUE</b>					
At 31 March 2022	<u>9,723</u>	<u>978</u>	<u>4,329</u>	<u>64,994</u>	<u>80,024</u>
At 1 April 2021	<u>19,018</u>	<u>1,956</u>	<u>-</u>	<u>40,048</u>	<u>61,022</u>

#### 10. DEBTORS

	2022 £	2021 £
Other debtors	12,263	25,382
Prepayments	1,200	-
	<u>13,463</u>	<u>25,382</u>

#### 11. CREDITORS

	2022 £	2021 £
Trade creditors	17,079	13,484
Other creditors	13,080	16,385
Income received in advance	31,199	25,224
Accruals	1,050	1,050
	<u>62,408</u>	<u>56,143</u>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 12. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2021	Income	Expenditure	Capital expenditure from restricted funds	Transfers	Balance as at 31 March 2022
	£	£	£	£	£	£
<b>Designated funds:</b>						
Transition costs	71,230	-	-	-	- 71,230	-
Donation of fixed assets	6,100	-	-	-	- 6,100	-
Grant funded window depreciation fund	4,900	-	-	-	- 700	4,200
<b>General funds</b>	38,964	573,174	- 485,908	33,937	134,423	294,590
	<u>121,194</u>	<u>573,174</u>	<u>- 485,908</u>	<u>33,937</u>	<u>56,393</u>	<u>298,790</u>

#### Designated funds:

- Transition costs – the charity received a grant of £80,000 from Oxfordshire County Council to go towards the cost of establishing Hill End as a separate entity following its departure from the Council. £8,770 has been spent and the balance is being held to offset future transition costs. The charity considers that the transition period is now over and the balance has been transferred to general funds.
- Donation of fixed assets – the existing assets were transferred from Oxfordshire County Council when Hill End was set up as a separate entity. This have been brought in to Hill End's accounts by recognising the cost of the assets and a corresponding donation. A designated fund has been set up for the future depreciation of these assets.
- Grant funded window depreciation fun – this fund has been set up to cover the cost of future years' depreciation of the grant funded element of the windows.

#### 13. RESTRICTED INCOME FUNDS

	Balance at 1 April 2021	Income	Expenditure	Capital expenditure from restricted funds	Transfers	Balance as at 31 March 2022
	£	£	£	£	£	£
<b>Restricted funds:</b>						
Rural payments - SSSI grant	-	2,428	- 2,428	-	-	-
Dorm insulation	-	1,000	-	-	- 1,000	-
Pond management	-	400	- 400	-	-	-
Friends of HE	-	400	- 638	-	238	-
University dilapidations fund	-	127,024	- 8,011	- 33,937	- 55,631	29,444
Family days	-	250	- 250	-	-	-
<b>Total restricted funds</b>	<u>-</u>	<u>131,502</u>	<u>- 11,727</u>	<u>- 33,937</u>	<u>- 56,393</u>	<u>29,444</u>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### **Restricted funds:**

Rural payments Agency - Countryside Stewardship Agreement (5 years 2017-2021). The Centre receives payments for the management of species rich grassland, to maintain priority SSSI habitats and remove invasive scrub. These grants fund site maintenance and management of the volunteer workforce by staff, and the provision of livestock for grazing.

Pond management – The Centre currently receives annual funding from the South Midlands Newt Conservation Partnership (SMNCP) to manage two new ponds providing breeding habitat for great crested newt. This funds site specific maintenance of these areas and management of the volunteer workforce by staff.

Dorm insulation – The Hill End Outdoor Education Centre has also benefitted from funding from The Low Carbon Hub (OxFutures), which, together with a further grant from the Westmill Solar Co-operative in April 2021, allowed for the installation of modern insulation in the shower block of the Middle Dorm. This was fully spent in 2020-21 and has now been transferred to general funds.

Friends of Hill End – The 'Friends of Hill End' volunteer group was successful in being awarded funding for repairs to the site sandpit and educational resources.

Family Days – a small donation was made by Waitrose Abingdon Community Matters Fund to support our regular events.

University dilapidations fund – The Centre received £127,024 from the University of Oxford for repairs and maintenance of the site buildings as part of the lease agreement dating back to 2017. A transfer of £55,631 to general funds has been made to recognise the value of remedial work already undertaken up to 31 March 2021. Further work was carried out during 2021-22 and the balance of £29,444 has been carried forward.

#### **14. TRUSTEE REMUNERATION, KEY MANAGEMENT PERSONNEL & RELATED PARTY TRANSACTIONS**

No trustees received any remuneration or received any other benefits from an employment with the charity.

The key management personnel of the charity comprise the trustees and the Service Manager. The total employee benefits of the key management personnel were £56,517 (2021: £62,817).

Apart from that, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### 15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income/expenditure for the year (as per the Statement of Financial Activities)	207,040	- 20,190
Add back depreciation charge	25,256	21,235
Investment income	-	-
Loss on disposal of fixed assets	-	-
Decrease (increase) in debtors	13,118	- 4,132
Increase (decrease) in creditors	6,265	21,558
Net cash used in operating activities	<u>251,680</u>	<u>18,471</u>

**HILL END OUTDOOR EDUCATION CENTRE**

England & Wales - Charity number 1173987

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# Accounts

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**HILL END OUTDOOR EDUCATION CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2021**

Charity No: 1173987  
Company Registration No: 10688301

# HELL END OUTDOOR EDUCATION CENTRE

## UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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# HILL END OUTDOOR EDUCATION CENTRE

## GENERAL INFORMATION

Registered charity name:	Hill End Outdoor Education Centre
Charity number	1173987
Company registration number	10688301
Principal & registered office address	The Hill End Centre Eynsham Road Farmoor Oxford OX2 9NJ
Trustees	Charlotte Christie Nicholas Brown Allison Matthews Amanda Beckett Isobel Hughes Richard Munday Trevor Mutton Brian McCarthy
Independent examiner	Simrit Sandhu FCCA SPX Oxford Ltd Peace House Paradise Street Oxford OX1 1LD
Bankers	NatWest Bank

# HILL END OUTDOOR EDUCATION CENTRE

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors for the purposes of company law (referred to as trustees throughout), present their report and the unaudited financial statements of the company (referred to as the Charity throughout) for the year ended 31 March 2021.

### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of general information on page 2 of the financial statements. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### THE TRUSTEES

The trustees who served the charity during the year are shown on page 2.

### Objectives and activities

Hill End Outdoor Education Centre continues to seek to fulfil its charitable objectives by increasing the delivery and diversity of quality outdoor education to a broad section of the community.

The Covid 19 pandemic had a significant impact on the running of the Centre in this financial year. All the usual school visits and teaching programmes were cancelled from March 2020 during the national lock-downs throughout the year.

The planned celebrations of the centenary of the Hill End in conjunction with colleagues from Wytham Woods had to be cancelled.

Although usual visits could not take place the Centre offered support in other ways. Oxfordshire County Council booked the North Dormitory for the period of lock down to use for emergency social care placements.

The Mencap groups which have been using the site in the summer holidays for 40 years had to adapt their visit to be non-residential and The Local Charity Yellow Submarine also came for a similar camp in the summer. Hill End staff were able to adapt to make the site safe and compliant with Covid regulations and we were pleased to be able to make this important opportunity available to these more vulnerable users for whom the national lock down had been especially challenging.

In October the Covid regulations allowed us to welcome a visit from the local MP Layla Moran. She had originally been invited to the centenary celebrations and was able to share the installation of a poem written for that occasion. She was very complimentary about our work and used the photo taken by our welcome sign for the front page of her annual report issued to all households in the constituency.

During the winter months as schools opened up and then closed again there was an increase in visits from charities and Special and mainstream schools for alternative education, and we hope that having discovered what we can offer they will continue to use the site after the pandemic.

### Site and Buildings

There was ongoing difficulty with the water supply due to ruptures on the old mains system. Investment was required to resolve the problem.

## HILL END OUTDOOR EDUCATION CENTRE

### Staffing

The Centre took advantage of the Government Job Retention Scheme to put the majority of staff on furlough which allowed us to keep all the staff on despite having a very reduced income for a significant part of the year.

### Structure, governance and management

There were 8 Trustees during this period.

The Trustees made arrangements to conduct their regular meetings through video conferencing as they were not able to meet in person. In order to support the Centre Director and keep up with a readily changing situation from August they met more frequently on a monthly basis.

The Hill End Management Team also met through video conferencing when they were not able to meet on site.

### Reserves policy

The Trustees decision on a reserves policy was delayed due to the Covid-19 pandemic. This will be developed in 2021/2022.

### Health and safety

There were no significant Health and Safety issues or incidents to report.

### Financial review

Summary of 2020-2021 performance:

- The Centre presents a set of accounts showing a loss of £20,190 this financial year. A small loss had been forecast due to an ongoing change in its larger customer base (such as Oxfordshire County Council no longer contracted to run the National Citizen Service summer camp programme);
- However, given the very challenging conditions of the Covid 19 pandemic and almost complete loss of income from school day visits and residential (the main income source) especially in the peak summer season, the overall impact on the Centre was lower than had been reforecast during the year.
- The impact was mitigated largely by the award of several Government business relief grants, distributed by the Vale of White Horse District Council, and the Job Retention Scheme (furlough).
- Hill End also received a number of very welcome donations throughout the year from the Ffennell Trust and members of the public. A new Just Giving Page was set up and the Centre registered with the Fundraising Regulator.
- Forest School training, which continued Covid 19 safe, provided the largest trading income source, along with Early Years building hire and increased alternative education.
- Building hire bookings, normally the largest income stream (accommodation and non-accommodation) were however very much reduced due to the social distancing restrictions in force.
- Due to the changeable Government restrictions and uncertain nature of customer bookings and cancellations during the various waves of the pandemic, it is expected that Covid 19 will still impact financial performance in 2020-2021.

## HILL END OUTDOOR EDUCATION CENTRE

### RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Hill End Outdoor Education Centre for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.:

Company Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### INDEPENDENT EXAMINATION

Simrit Sandhu of SPX Oxford Ltd will be considered for re-appointment at the next trustees' meeting as independent examiner for the ensuing year.:

Signed on behalf of the trustees:

*Charlotte Christie*

Date: 7 Sept 2021....

# HILL END OUTDOOR EDUCATION CENTRE

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF HILL END OUTDOOR EDUCATION CENTRE

FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out in pages 8-17.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Hill End Outdoor Education Centre for the purposes of company law) 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 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of 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 expressed 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

SPX Oxford Limited provides bookkeeping services to Hill End and I am an employee of this company. In order to maintain independence, I confirm that I have not been involved in provision of the bookkeeping service.

I also confirm that as a member of the Chartered Institute of Public Finance and Accountancy, I am subject to the provisions of the FRC's Revised Ethical Standard (2016). This standard has been applied throughout this independent examination.

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 that, in any material respect:

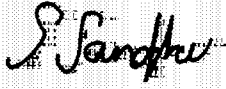
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met; or

## HILL END OUTDOOR EDUCATION CENTRE

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Simriti Sandhu FCCA

Date: 4 October 2021

# HILL END OUTDOOR EDUCATION CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
<b>Income from:</b>							
Donations and legacies	3	55,417	3,292	58,709	49,020	8,878	57,898
Charitable activities	4	259,300	-	259,300	344,226	-	344,226
<b>Total income</b>		<b>314,717</b>	<b>3,292</b>	<b>318,009</b>	<b>393,246</b>	<b>8,878</b>	<b>402,124</b>
<b>Expenditure on:</b>							
Raising funds		25	-	25	879	-	879
Charitable activities	5	335,285	2,889	338,174	387,199	5,307	392,506
<b>Total expenditure</b>		<b>335,310</b>	<b>2,889</b>	<b>338,199</b>	<b>388,078</b>	<b>5,307</b>	<b>393,385</b>
<b>Net income / -expenditure</b>		<b>-20,593</b>	<b>403</b>	<b>-20,190</b>	<b>5,167</b>	<b>3,571</b>	<b>8,739</b>
<b>Transfers between funds</b>		<b>2,073</b>	<b>- 2,073</b>	<b>-</b>	<b>- 1</b>	<b>1</b>	<b>-</b>
<b>Net movement in funds</b>		<b>- 18,520</b>	<b>- 1,670</b>	<b>- 20,190</b>	<b>5,167</b>	<b>3,572</b>	<b>8,739</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		139,714	1,670	141,384	134,547	- 1,902	132,645
<b>Total funds carried forward</b>		<b>121,194</b>	<b>-</b>	<b>121,194</b>	<b>139,714</b>	<b>1,670</b>	<b>141,384</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

# HILL END OUTDOOR EDUCATION CENTRE

## BALANCE SHEET AS AT 31 MARCH 2021

		2021		2020	
	Notes	£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible Assets	9		61,021		70,660
<b>CURRENT ASSETS</b>					
Debtors	10	26,581		22,449	
Cash at bank		89,738		82,859	
		116,319		105,308	
<b>CREDITORS: Amounts falling due within one year</b>	11	56,143		34,585	
<b>NET CURRENT ASSETS</b>			60,173		70,723
<b>NET ASSETS</b>			121,194		141,383
<b>FUNDS:</b>					
<b>INCOME FUNDS:</b>					
Designated income funds	12		82,230		89,030
Unrestricted income funds	12		38,964		50,684
Restricted income funds	13		-		1,670
<b>TOTAL INCOME FUNDS</b>			121,194		141,384

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

Trustees responsibilities:

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

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

These financial statements were approved by the members of the committee and authorised for issue on 07/09/21 and are signed on their behalf by:

  
Trustee

# HILL END OUTDOOR EDUCATION CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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### 1. COMPANY STATUS

Hill End Outdoor Education Centre is a company limited by guarantee.  
The liability of each member is limited to £1 on a winding up of the company.

### 2. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charities Act 2011 and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS-102) as amended by the early adoption of Update Bulletin 1 published on 2nd February 2016 reflecting amendments to FRS102.

The Trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The impact of Covid-19 is being managed carefully in 2020-21 but is not expected to reduce reserves to an unsustainable level.

#### Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

#### Fund accounting

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

#### Income

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. 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.

#### Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Plant and machinery – 20% straight line
- Computer equipment – 33% straight line
- Office equipment – 25% straight line
- Leasehold improvements – 10% straight line

#### **Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

#### **Taxation**

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

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2021 £	2020 £
Donations	25,417	-	25,417	41,620
Grants	30,000	3,292	33,292	16,278
<b>Total Donations</b>	<b>55,417</b>	<b>3,292</b>	<b>58,709</b>	<b>57,898</b>

#### 4. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2021 £	2020 £
Alternative Education	25,380	-	25,380	8,320
Building Hire Accommodation	28,610	-	28,610	86,945
Building Hire Non-Accommodation	28,430	-	28,430	66,474
Early Years building hire	31,500	-	31,500	30,875
Children Heard and Seen hire	1,200	-	1,200	-
Externally Led sessions	19,740	-	19,740	41,228
Family Educational Events	689	-	689	5,107
Family House Rent	8,028	-	8,028	8,028
First Aid Training Forest School	5,450	-	5,450	13,450
Forest School Teacher Training	33,566	-	33,566	30,281
Led Sessions	12,911	-	12,911	13,690
Outdoor Site Hire	2,687	-	2,687	36,968
Residential Lettings	1,200	-	1,200	1,200
Resource Boxes	-	-	-	1,500
Other training activities	120	-	120	160
JRS grants	59,789	-	59,789	-
<b>Total Charitable activities</b>	<b>259,300</b>	<b>-</b>	<b>259,300</b>	<b>344,226</b>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2021 £	2020 £
Catering Costs	2,287	-	2,287	6,726
Cleaning Materials	1,235	-	1,235	3,295
Cleaning Services	-	-	-	600
DBS costs	50	-	50	-
External Tutor costs	18,883	-	18,883	23,362
Educational materials	182	-	182	597
Insurance	3,345	-	3,345	4,450
IT Giggaclear	7,212	-	7,212	9,168
Motor Vehicle Expenses	1,219	-	1,219	2,202
Other office costs	512	-	512	467
Pest Control	806	-	806	881
Printing & Stationery	510	-	510	812
Rates	486	-	486	1,310
Repairs & Maintenance	9,605	597	10,202	18,101
Site supplies	1,029	-	1,029	3,059
Staff costs	222,185	2,292	224,478	231,378
Staff Training	-	-	-	455
Subscriptions	2,918	-	2,918	3,374
Telephones & Mobiles	2,448	-	2,448	3,020
Training	2,616	-	2,616	6,529
Travel and subsistence	-	-	-	-
Utility costs	34,439	-	34,439	54,409
Depreciation	21,235	-	21,235	19,183
Loss on disposal of fixed assets	-	-	-	3,000
Movement on bad debt provision	-	-	-	- 6,000
Governance	2,083	-	2,083	2,158
<b>Total charitable activities</b>	<b>335,285</b>	<b>2,889</b>	<b>338,174</b>	<b>392,506</b>

# HILL END OUTDOOR EDUCATION CENTRE

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 6. GOVERNANCE COSTS

	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2021 £	2020 £
Independent Examination	350	-	350	350
Accountancy fees	1,733	-	1,733	1,795
Other governance costs	-	-	-	13
	<u>2,083</u>	<u>-</u>	<u>2,083</u>	<u>2,158</u>

### 7. NET OUTGOING/INCOMING RESOURCES FOR THE YEAR

	2021	2020
	£	£
Directors' remuneration	-	-
Depreciation	21,235	19,183

### 8. STAFF COSTS AND EMOLUMENTS

	2021	2020
	£	£
Wages	178,387	178,871
Social security costs	12,335	14,350
Pension costs	33,755	35,992
	<u>224,477</u>	<u>230,213</u>

None of the employees of the company earned £60,000 or more during the periods ended 31 March 2021.

The average number of employees during the period was 7.3 (2020: 7.3). All employees are involved in the provision of the Company's objects:

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Catering equipment £	Office equipment £	Leasehold Improvements £	Total £
<b>COST</b>					
At 1 April 2020	56,845	4,889	3,990	43,240	108,964
Additions	-	-	-	11,596	11,596
Disposals	-	-	-	-	-
At 31 March 2021	<u>56,845</u>	<u>4,889</u>	<u>3,990</u>	<u>54,836</u>	<u>120,560</u>
<b>DEPRECIATION</b>					
At 1 April 2020	26,206	1,956	2,982	7,150	38,304
Change for the year	11,621	977	998	7,638	21,235
Disposals	-	-	-	-	-
At 31 March 2021	<u>37,827</u>	<u>2,933</u>	<u>3,980</u>	<u>14,788</u>	<u>59,539</u>
<b>NET BOOK VALUE</b>					
At 31 March 2021	<u>19,018</u>	<u>1,956</u>	<u>-</u>	<u>40,048</u>	<u>61,021</u>
At 1 April 2020	<u>30,639</u>	<u>2,933</u>	<u>998</u>	<u>36,090</u>	<u>70,660</u>

#### 10. DEBTORS

	2021 £	2020 £
Other debtors	25,384	22,449
Prepayments	1,200	-
	<u>26,584</u>	<u>22,449</u>

#### 11. CREDITORS

	2021 £	2020 £
Trade creditors	13,484	2,071
Other creditors	16,385	8,681
Income received in advance	25,224	22,790
Accruals	1,050	1,043
	<u>56,143</u>	<u>34,585</u>

# HILL END OUTDOOR EDUCATION CENTRE

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 12. UNRESTRICTED INCOME FUNDS:

	Balance at 1 <sup>st</sup> April 2020	Income	Expenditure	Capital expenditure from restricted funds	Transfers	Balance as at 31 March 2021
	£	£	£	£	£	£
<b>Designated funds:</b>						
Transition costs	71,230	-	-	-	-	71,230
Donation of fixed assets	12,200	-	-	-	- 6,100	6,100
Grant funded window depreciation fund	5,600	-	-	-	- 700	4,900
<b>General funds:</b>	50,684	314,717	- 335,310	500	8,373	38,964
	<u>139,714</u>	<u>314,717</u>	<u>- 335,310</u>	<u>500</u>	<u>1,573</u>	<u>121,194</u>

#### Designated funds:

Transition costs – the charity received a grant of £80,000 from Oxfordshire County Council to go towards the cost of establishing Hill End as a separate entity following its departure from the Council. £8,770 has been spent and the balance is being held to offset future transition costs.

Donation of fixed assets – the existing assets were transferred from Oxfordshire County Council when Hill End was set up as a separate entity. This have been brought into Hill End's accounts by recognising the cost of the assets and a corresponding donation. A designated fund has been set up for the future depreciation of these assets.

Grant funded window depreciation fund – this fund has been set up to cover the cost of future years' depreciation of the grant funded element of the windows.

### 13. RESTRICTED INCOME FUNDS:

	Balance at 1 <sup>st</sup> April 2020	Income	Expenditure	Capital expenditure from restricted funds	Transfers	Balance as at 31 March 2021
	£	£	£	£	£	£
<b>Restricted funds:</b>						
Rural payments - SSSI grant	-	2,392	- 2,392	-	-	-
WW1	1,670	-	-	-	- 1,670	-
Dorm insulation	-	500	-	- 500	-	-
Pond management	-	400	- 400	-	-	-
Friends of Hill-End	-	-	- 97	-	97	-
<b>Total restricted funds:</b>	<u>1,670</u>	<u>3,292</u>	<u>- 2,889</u>	<u>- 500</u>	<u>- 1,573</u>	<u>-</u>

## HILL END OUTDOOR EDUCATION CENTRE

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### Restricted funds:

Rural payments Agency - Countryside Stewardship Agreement (5 years 2017-2021). The Centre receives payments for the management of species rich grassland, to maintain priority SSSI habitats and remove invasive scrub. These grants fund site maintenance and management of the volunteer workforce by staff, and the provision of livestock for grazing.

Pond management – The Centre currently receives annual funding from the South Midlands Newt Conservation Partnership (SMNCP) to manage two new ponds providing breeding habitat for great crested newt. This funds site specific maintenance of these areas and management of the volunteer workforce by staff.

Heritage Lottery Fund – Hill End received £10,000 in 2018-19 for a project as part of the HLF 'First World War: then and now' programme to help primary school children experience what it was like to be a soldier in the First World War. This ran through 2018-19 and into 2019-20 and funding was used for a variety of expenditure such as providing educational experiences, materials and restoring the authentic practise trenches on site. This fund should have been shown as fully spent at the end of 2019-20 and this oversight has been corrected by a transfer to general funds in 2020-21.

Dorm insulation – The Hill End Outdoor Education Centre has also benefitted from funding from The Low Carbon Hub (Ox Futures), which, together with a further grant from the Westmill Solar Co-operative in April 2021, allowed for the installation of modern insulation in the shower block of the Middle Dorm.

Friends of Hill End – The 'Friends of Hill End' volunteer group was successful in being awarded funding for repairs to the site sandpit and educational resources. Expenditure was incurred in 2018-19 and was refunded by the friends by a donation in the current year. The small balance of £1 has been transferred from general funds.

#### 14. TRUSTEE REMUNERATION, KEY MANAGEMENT PERSONNEL & RELATED PARTY TRANSACTIONS

No trustees received any remuneration or received any other benefits from an employment with the charity.

The key management personnel of the charity comprise the trustees and the Service Manager. The total employee benefits of the key management personnel were £62,817 (2020: £65,141).

Apart from that, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.