

**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 Fennell 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

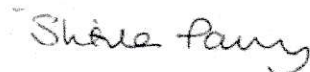
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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 £
	Notes						
<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>		<u>67,510</u>	<u>65,903</u>	<u>133,413</u>	<u>53,922</u>	<u>- 15,379</u>	<u>38,543</u>
<b>Transfers between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>14,939</u>	<u>- 14,939</u>	<u>-</u>
<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	
		<u>442,429</u>		<u>310,619</u>	
<b>CREDITORS:</b> Amounts falling due within one year	13	74,874		62,408	
<b>NET CURRENT ASSETS</b>			367,555		248,211
<b>NET ASSETS</b>			<u>500,191</u>		<u>328,235</u>
<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>			<u>500,191</u>		<u>328,235</u>

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 3.1.24 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 £
	Notes		
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
Cash provided by (used in) investing activities		- 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

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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 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	-	-	-	-	-	-
Total Donations	<u>4,783</u>	<u>72,072</u>	<u>76,855</u>	<u>8,955</u>	<u>681</u>	<u>9,636</u>

### 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	176,974	-	176,974	166,815	-	166,815
Accommodation						
Building Hire Non	68,714	-	68,714	66,628	-	66,628
Accommodation						
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	-	-	-
Total Charitable activities	<u>591,774</u>	<u>- 647</u>	<u>591,127</u>	<u>543,299</u>	<u>-</u>	<u>543,299</u>

### 5. INVESTMENTS

## HILL END OUTDOOR EDUCATION CENTRE

	Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds
			2024			2023
	£	£	£	£	£	£
Interest	5,127	-	5,127	-	-	-
Total investing activities	5,127	-	5,127	-	-	-

### 6. RAISING FUNDS

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



# 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			
Total charitable activities	531,996	4,522	536,518	495,545	16,060	511,605

# 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
Total governance costs	<u>2,137</u>	<u>-</u>	<u>2,137</u>	<u>2,573</u>	<u>-</u>	<u>2,573</u>

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

	2024 £	2023 £
Directors' remuneration	-	-
Depreciation	<u>26,597</u>	<u>20,915</u>

### 10. STAFF COSTS AND EMOLUMENTS

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

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	51,436	4,889	10,397	190,221	256,943
<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	50,400	4,889	7,767	61,251	124,307
<b>NET BOOK VALUE</b>					
At 31 March 2024	1,037	-	2,630	128,970	132,636
At 1 April 2023	5,010	-	3,952	76,296	85,258

#### 12. DEBTORS

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

#### 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
	74,874	58,784



## 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.

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## 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
	<u>435,161</u>	<u>65,030</u>	<u>500,191</u>

### 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	<u>158,080</u>	<u>251,680</u>