

**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*  
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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

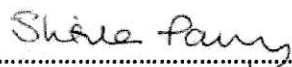
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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>		<b>635,163</b>	<b>102,925</b>	<b>738,088</b>	<b>601,684</b>	<b>71,425</b>	<b>673,109</b>
<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>		<b>612,129</b>	<b>28,897</b>	<b>641,026</b>	<b>534,174</b>	<b>5,522</b>	<b>539,696</b>
<b>Net income / - expenditure</b>		<b>23,034</b>	<b>74,028</b>	<b>97,062</b>	<b>67,510</b>	<b>65,902</b>	<b>133,413</b>
<b>Transfers between funds</b>		<b>103,365</b>	<b>- 103,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>126,399</b>	<b>- 29,337</b>	<b>97,062</b>	<b>67,510</b>	<b>65,902</b>	<b>133,413</b>
<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>		<b>561,560</b>	<b>35,693</b>	<b>597,253</b>	<b>435,161</b>	<b>65,029</b>	<b>500,191</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 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	
		<u>391,373</u>		<u>442,429</u>	
<b>CREDITORS: Amounts falling due within one year</b>	14	<u>59,694</u>		<u>74,874</u>	
<b>NET CURRENT ASSETS</b>			331,679		367,555
<b>NET ASSETS</b>			<u>597,253</u>		<u>500,191</u>
<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>			<u>597,253</u>		<u>500,191</u>

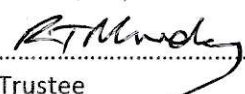
For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 £
	Notes		
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
Total Donations	<u>3,902</u>	<u>100,123</u>	<u>104,025</u>	<u>4,783</u>	<u>72,071</u>	<u>76,855</u>

### 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
Total Charitable activities	<u>619,589</u>	<u>2,802</u>	<u>622,391</u>	<u>591,774</u>	<u>- 647</u>	<u>591,127</u>

# 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	11,277	-	11,277	5,127	-	5,127

### 6. OTHER INCOME

	Unrestricted	Restricted	Total Funds 2025	Unrestricted	Restricted	Total Funds 2024
	£	£	£	£	£	£
FIT income	395	-	395	-	-	-
Total other income	395	-	395	-	-	-

### 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	5,514	323	5,837	2,178	1,000	3,178



# 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
Total charitable activities	602,450	28,574	631,024	529,859	4,522	534,381

# 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	52,668	4,889	6,954	349,621	12,481	426,613
<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	51,165	4,889	5,134	94,184	5,667	161,039
<b>NET BOOK VALUE</b>						
At 31 March 2025	1,503	-	1,819	255,437	6,814	265,574
At 1 April 2024	1,036	-	201	128,970	2,430	132,637

### 13. DEBTORS

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

### 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
	59,694	74,874



# 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
	<u>561,560</u>	<u>35,693</u>	<u>597,253</u>

## 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>