

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2025
for
Outside-In Cumbria

Outside-In Cumbria

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for the Year Ended 31 January 2025

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Outside-In Cumbria (Registered Charity number: 1182347)

Report of the Trustees
for the Year Ended 31 January 2025

The trustees present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' effective 1 January 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered CIO number
CE016737 (England and Wales)

Registered Charity number
1182347

Business Address
Playbase Building
Beezon Road
Kendal
Cumbria
LA9 6EL

Trustees
E Winter (Resigned)
S Mansfield
K Bimpson (Chair)
LC Cairns

Appointed
21 March 2020
01 February 2023
01 February 2024
27 June 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main aim of the Charity is to promote, for the benefit of the inhabitants of Kendal and the surrounding area, the provision of facilities for recreation or other leisure time occupation of children up to the age of 11 who have need of such facilities by reason of their youth, infirmity or disablement, financial hardship or social and economic circumstances in the interests of social welfare and with the object of improving their conditions of life, by the provision of play facilities.

Public benefit

The trustees have had due regard to guidance published by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

This financial period has been even more of a significant challenge for Outside In than 2023/24. We continue to have variable numbers of visitors due to this being largely weather dependent. We knew 2024/25 will be even more of a challenge due to the wage and Employer National Insurance increases. Additionally, we knew that there will be further increases in operating costs due to food inflation and the difficult economic climate.

We therefore took up an offer of consultancy from Francis Scott to support us in reviewing our strategy and 3-year strategic plan. The Trustees had a number of meetings and workshops from April 2024 – August 2024 and developed a realistic plan. One outcome was to partner with a local community venture, Kendal Parent Network (KPN) who fit with our objective to provide children with a strong start in life. KPN run various funded sessions at Outside In, to support new parents

One of the Operating Models we considered with the consultant was to move to a hybrid solution that sees the centre close to the public during weekdays, outside of school holidays. We decided not to move to this but to keep it as an option to consider in the future.

We reached a crisis point in August 2024 due to an unexpected VAT bill. As a result, the Trustees held an emergency meeting to review the current state of the finances and to consider if Outside In could continue as a charity. We decided to increase the communication and promotion of the centre which resulted in attracting some additional funding/donations.

The financial challenges and uncertainty around the future has placed an inordinate amount of pressure on the Playcentre Manager. However, throughout this period, our centre staff remained professional and continued to provide a high quality, much needed service to our customers.

FINANCIAL REVIEW

Reserves policy

Based on advice from our business advisor, we intend to build up reserves of approximately £30k to cover wage and rental in the event we must close. This year did not enable us to do this, however, we will hope to be closer to that figure next year.

Principal funding sources

Our primary income comes from play session bookings, parties and café takings. Alongside this we received some grants and donations.

Income for the year amounted to £211,282. After deducting expenditure of £223,577 there was a net loss in funds of £12,295. This left funds of £48,175 of which £46,442 were restricted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered on 6 March 2019 and is controlled by its governing document and constitutes a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of new trustees

The charity is overseen by a committee of voluntary trustees, who meet regularly either in person or online. At the end of the year there were three trustees who made all the major decisions. Daily, our centre manager oversees staff and duties and is in direct contact with the trustees on a regular basis. There are also three supervisors who work closely with the centre manager and have specific areas of responsibility such as marketing, stock taking, outreach and party bookings.

We have a paid accountant who provides bookkeeping services as well as our final accounts. We are a member of the Association of Indoor Play, a member owned organisation that was set up during the first lockdown and aims to represent our rights as well as offer mutual support and guidance.

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Risk management

We had a very difficult year where we feared closure was inevitable. But having campaigned for support, we were overwhelmed with the response and recognised that going forward, we need to be searching for more grant funds and to seriously consider alternative operating model options.

We are also continuing to monitor the financial position more closely to understand earlier if we are at risk of being in a similar financial position, to enable interventions to be made sooner and contingency options to be considered.

Going Concern

Our landlords have agreed to a new 3-year lease with no rent increase for at least the first year. This has provided a good level of reassurance, but we will need to factor future increases into our business plan. The increase in minimum wage and employer NI contributions resulted in at least a £600+ monthly expense increase this year. Food and drink prices will continue to be monitored, and consideration will be given to increasing entry costs if required.

Outside-In Cumbria

Statement of Trustees Responsibilities for the Year Ended 31 January 2025

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102), effective 1 January 2019;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the governing document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees Report and Trustees responsibilities signed on behalf of the Board of Trustees on 11/11/2025

Karen Bimpson

K L Bimpson
Trustee

Independent Examiner's Report to the Trustees of
Outside-In Cumbria (Registered Charity number: 1182347)

I report on the financial statements for the year ended 31 January 2025, which are set out on pages 8 -16.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

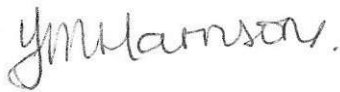
I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Fiona Harrison FCCA FMAAT
Fiona Wills Accountancy Services Ltd

Date: 26/11/2025

Outside-In Cumbria

Statement of Financial Activities
for the Year Ended 31 January 2025

	Notes	Unrestricted fund £	Restricted fund £	Year ended 31.1.25 Total funds £	Year ended 31.1.24 Total funds £
INCOME					
Incoming resources from:					
Charitable activities	2	160,254	-	160,254	157,438
Grants and donations	3	51,028	-	51,028	22,569
		<u>211,282</u>	<u>-</u>	<u>211,282</u>	<u>180,007</u>
Total income and endowments					
EXPENDITURE					
Charitable activities	4	145,069	-	145,069	128,741
Overheads	5	78,508	-	78,508	75,144
		<u>223,577</u>	<u>-</u>	<u>223,577</u>	<u>203,885</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR BEFORE TRANSFERS					
		(12,295)		(12,295)	(23,878)
Gross transfers between funds					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year					
		(12,295)	-	(12,295)	(23,878)
RECONCILIATION OF FUNDS					
Total funds brought forward					
		1,733	46,442	48,175	84,348
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD					
		<u>1,733</u>	<u>46,442</u>	<u>48,175</u>	<u>60,470</u>

Outside-In Cumbria (Registered Charity number: 1182347)

Balance Sheet

At 31 January 2025

	Notes	Unrestricted fund £	Restricted fund £	31.1.25 Total funds £	31.1.24 Total funds £
FIXED ASSETS					
Tangible assets	6	1,316	-	1,316	30,120
CURRENT ASSETS					
Stock		2,221	-	2,221	1,835
Debtors	7	7,600	-	7,600	6,250
Cash at bank and in hand		<u>48,571</u>	-	<u>48,571</u>	<u>32,558</u>
		58,392	-	58,329	40,643
CREDITORS					
Amounts falling due within one year	8	(11,533)	-	(11,533)	(10,293)
NET CURRENT ASSETS		<u>46,859</u>	-	<u>46,859</u>	<u>30,350</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		48,175	-	48,175	60,470
Provision for Liabilities		-	-	-	-
NET ASSETS/(LIABILITIES)		<u>48,175</u>	-	<u>48,175</u>	<u>60,470</u>
FUNDS	9				
Unrestricted funds				1,733	14,028
Restricted funds				<u>46,442</u>	<u>46,442</u>
TOTAL FUNDS				<u>48,175</u>	<u>60,470</u>

These financial statements were approved by the trustees on 11/11/2025 and were signed on its behalf by:

Karen Bimpson

K L Bimpson
Trustee

I. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)).

Outside-In Cumbria meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transactional value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is reasonably certain it will be received, and the amount can be quantified with reasonable accuracy.

Donations, interest, and other income are accounted for when receivable.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

All assets costing more than £200 are capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the rates below to write off the cost less estimated residual value of each asset over its expected useful life.

Leasehold improvements – 5 years straight line (over term of the lease from date of opening in mid-January 2020)

Play Equipment – 5 years straight line (from date of opening in mid-January 2020)

Equipment, fixtures & fittings - 5 years straight line (from date of opening in mid-January 2020)

Stock

Is valued at the lower of cost and net realisable value.

Taxation

The charity is exempt from income tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. INCOME FROM CHARITABLE ACTIVITIES

	Year ended 31.1.25 £	Year ended 31.1.24 £
Admissions	60,142	49,782
Food and drink	49,305	54,137
Parties and miscellaneous	<u>50,807</u>	<u>53,519</u>
	<u>160,254</u>	<u>157,438</u>

3. INCOME FROM GRANTS AND DONATIONS

	£ Unrestricted	£ Restricted	Year ended 31.1.25 £ Total	Year ended 31.1.24 £ Total
Government grants				
Toilet Scheme	550	-	550	550
Refugee Funding	2,869	-	2,869	2,869
Other	7,995	-	7,995	7,995
Cumbria County Council	416	-	416	416
	<u>11,831</u>	<u>-</u>	<u>11,831</u>	<u>11,831</u>
Non -government grants				
National Lottery	20,000	-	20,000	20,000
Other	750	-	750	750
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>20,750</u>	<u>-</u>	<u>20,750</u>	<u>20,750</u>
Donations and Legacies				
Private Doners	18,447	-	18,447	18,447
Anonymous	-	-	-	-
Private Doner	-	-	-	-
	<u>18,447</u>	<u>-</u>	<u>18,447</u>	<u>18,447</u>
Total	51,028	-	51,028	22,569

The split of income in the period ended 31 January 2024 was £180,007 Unrestricted and £0 Restricted.

4. CHARITABLE ACTIVITIES EXPENDITURE

	Year ended 31.1.25 £	Year ended 31.1.24 £
Food and beverage costs	31,622	33,543
Wages and defined contribution pension costs	112,559	94,467
Toys and general supplies	<u>888</u>	<u>731</u>
	<u>145,069</u>	<u>128,741</u>

The average number of employees during the year was 11 (year ended 31 January 2024 was 11).

5. OVERHEAD EXPENDITURE

	Year ended 31.1.25 £	Year ended 31.1.24 £
Rent	25,000	25,000
Service charge	7,396	4,582
Rates	359	403
Repairs and renewals	1,984	2,692
Depreciation of tangible fixed assets	28,803	29,837
Legal and professional fees	2,597	67
Bookkeeping, payroll, and accountancy fees	1,500	1,744
Independent examiner's fee	300	750
Advertising and promotional	553	1,367
Insurance	2,806	2,558
Cleaning	89	142
Training costs	0	512
Office expenses	5,040	3,532
Travel Expenses	4	-
Sundry expenses	959	666
Interest payable	-	-
Bank charges and card fees	1,118	1,292
	<u>78,508</u>	<u>75,144</u>

6. TANGIBLE FIXED ASSETS

	Leasehold Property Improvements £	Play Equipment £	Equipment £	Totals £
COST				
Brought forward	64,837	68,327	16,493	149,657
Additions	-	-	-	-
At 31 January 2025	<u>64,837</u>	<u>68,327</u>	<u>16,493</u>	<u>149,657</u>
DEPRECIATION				
Brought forward	52,373	55,108	12,056	119,537
Charge for year	12,464	13,082	3,257	28,803
At 31 January 2025	<u>64,837</u>	<u>68,190</u>	<u>15,313</u>	<u>148,340</u>
NET BOOK VALUE				
At 31 January 2025	-	137	1,179	1,316
At 31 January 2024	<u>12,464</u>	<u>13,219</u>	<u>4,437</u>	<u>30,120</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	At 31.1.25 £	At 31.1.24 £
Prepaid expenditure	1,350	
Rent Deposit	<u>6,250</u>	<u>6,250</u>
	<u>7,600</u>	<u>6,250</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	At 31.1.25	At 31.1.24
	£	£
Trade creditors	2,652	1,596
Accruals	617	1,066
PAYE	1,924	1,038
Pension	491	413
Other creditors	584	405
VAT	5,265	5,775
	<u>11,533</u>	<u>10,293</u>

9. FUNDS

	At 1.2.24 £	Net movement in funds £	Transfers between funds £	At 31.1.25 £
Unrestricted funds				
General fund	14,028	(12,295)	-	1,733
Restricted funds				
Outreach Work	46,442	-	-	46,442
	<u>46,442</u>	<u>(12,295)</u>	<u>-</u>	<u>46,442</u>
TOTAL FUNDS	<u>60,470</u>	<u>(12,295)</u>	<u>-</u>	<u>48,175</u>

10. FUNDS (Continued)

Net movement in funds for the year ended 31.1.24, included in the above are as follows:

	Incoming resources £	Expenditure £	Net movement £	Transfers between funds £
Unrestricted funds				
General fund	211,282	(223,577)	(12,295)	-
Restricted funds				
Disabled hoist	-	-	-	-
Outreach work	-	-	-	-
	<u>211,282</u>	<u>(223,577)</u>	<u>(12,295)</u>	<u>-</u>
TOTAL FUNDS	<u>211,282</u>	<u>(223,577)</u>	<u>(12,295)</u>	<u>-</u>

FUNDS – COMPARATIVE

	At 1.2.23 £	Net movement in funds £	Transfers between funds £	At 31.1.24 £
Unrestricted funds				
General fund	180,007	(203,885)		(23,876)
Restricted funds				
Disabled hoist	-	-	-	-
Play equipment	-	-	-	-
Outreach work	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>180,007</u>	<u>(203,885)</u>	<u>-</u>	<u>(23,876)</u>

II. TRUSTEES' REMUNERATION, BENEFITS AND TRANSACTIONS

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 (2024 - £nil).

Trustees' expenses

There were no trustees' expenses paid in the year ended 31 January 2024 (2023 – £nil), other than reimbursement of wholly business expenses.

12. ULTIMATE CONTROLLING PARTY

There is no single ultimate controlling party of the charity throughout the current or previous period. Decisions are made collectively by the board of Trustees.

13. TAXATION

As a charity, Outside-In Cumbria, is exempt from tax on income and gains falling within sections 472-474 of the Corporation Tax Act 2010, sections 478-489 of the Corporation Tax Act 2010, or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

14. CONTINGENT LIABILITIES

There were no contingent liabilities as at 31 January 2025 or 31 January 2024.