

LOW GILLERTHWAITE FIELD CENTRE

England & Wales · Charity number 1188956

Details

Status Registered

Legal form CIO

Registered 2020-04-07

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

Contact

Address Low Gillerthwaite
Ennerdale
Cleator
CA23 3AX

Phone 01946861229

Email warden@lgfc.org.uk

Website www.lgfc.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE: TO PROMOTE OUTDOOR EDUCATIONAL ACTIVITIES FOR THE TRAINING OF CHILDREN AND YOUNG PEOPLE IN NATURE CONSERVATION AND OTHER SUCH STUDIES AND ACTIVITIES.

Activities: Low cost hostel accommodation for groups including schools, students, family and friends etc. Educational facilities with a large classroom, used by local primary schools. Dark Sky accreditation, runs Dark Sky events. Off-grid and supports sustainability. Power is from a hydro electric scheme, and heating is from a biomass boiler using wood locally sourced.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Recreation
- **Who:** Children/young People, Other Defined Groups

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£121,113	£119,752	-	-
2023-08-31	£75,880	£112,388	-	-
2022-08-31	£93,947	£99,897	-	-
2021-08-31	£137,729	£138,714	-	-

Trustees

Name	Role	Appointed
Andrew Williams		2026-03-14
Gill Greggain		2023-11-04
James Brennan		2023-11-04
John Harriman		2023-11-04
Karen Stewart		2025-02-01
Patrick Thomas Muir		2022-01-15
Rachael Muir		2013-11-09
Simon YOung		2023-11-04

LOW GILLERTHWAITE FIELD CENTRE

England & Wales - Charity number 1188956

Accounts

CHARITY REGISTRATION NUMBER: 1188956

**Low Gillerthwaite Field Centre CIO
Unaudited Financial Statements
31 August 2024**

The logo consists of a dark blue rounded square with the text "Lamont Pridmore" in white, positioned in the bottom right corner of the page.

Lamont
Pridmore

Low Gillerthwaite Field Centre CIO

Financial Statements

Year ended 31 August 2024

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Low Gillerthwaite Field Centre CIO

Trustees' Annual Report

Year ended 31 August 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

Reference and administrative details

Registered charity name	Low Gillerthwaite Field Centre CIO
Charity registration number	1188956
Principal office	Low Gillerthwaite Field Centre Ennerdale Cleator Cumbria CA23 3AX

The trustees

Mr T Plaice
Mr P Muir
Mr S Young
Mrs G Greggain
Mrs R Muir
Miss V C Pearce
Mr K Thompson
Mr J Brennan
Mr J Harriman

Independent examiner	Susannah Nixon Lamont Pridmore Chartered Accountants Milburn House 3 Oxford Street Workington Cumbria CA14 2AL
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Structure, governance and management

Type of governing document?

Constitution (Charities Commission) "Constitution of a Charitable Incorporated Organisation with voting members other than its charity trustees". Date established 07/04/2020.

How is the charity constituted?

Low Gillerthwaite Field Centre is a Charitable Incorporated Organisation (CIO)

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Structure, governance and management *(continued)*

Trustee selection methods including details of any constitutional provisions

Trustees are elected at the Annual General Meeting (AGM) and must be members of LGFC. The charity allows up to 13 trustees: 10 elected at the AGM and up to 3 co-opted by the trustees.

As of this year, LGFC has 9 trustees. Following a vote at the 2023 AGM, the requirement for Honorary Officers was removed. A trustee volunteers to chair meetings, and another records minutes.

Policies and procedures adopted for the induction and training of trustees

Members seeking to become trustees require a proposer and seconder at the AGM. Trustees meet candidates to discuss their potential contributions. Induction and training processes are continually reviewed to ensure readiness for the role.

The charity's organisational structure and any wider network with which the charity works

The LGFC Managing Warden is a non-voting committee member. Trustees, serving voluntarily, meet regularly to manage operations, finances, and property.

Relationship with any related parties

The Field Centre premises are leased from Forestry England, with whom we maintain regular contact.

The Decommissioning Alliance (TDA) and Sellafield Legacy Ponds continue to support LGFC, contributing significant funding and resources towards improving facilities and delivering community initiatives.

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Objectives and activities

Summary of the purposes of the charity as set out in its governing document

Low Gillerthwaite Field Centre (LGFC) promotes outdoor education, nature conservation, personal development for children, young people, and the wider community. Located in the Ennerdale Valley, LGFC offers residential stays and guided activities like orienteering, pond dipping, team-building exercises, fostering teamwork and communication in a technology-free environment.

This year, LGFC hosted local schools, specialist groups like the Cumbria Academy of Autism, and community organisations such as Oulton Rangers and Cockermouth Mountain Rescue. Events like the Christmas Party for Local Children and Dark Sky Night strengthened community ties and raised awareness of LGFC's mission.

Sustainability remains central, with renewable energy sources reducing environmental impact, alongside enhancements to the sensory millennium walk and plans for a community allotment. Future initiatives, including oil painting and storytelling workshops, aim to inspire creativity and connection with nature. Volunteers and partnerships, such as those with TDA and the Together For Good platform (TGP), are essential to LGFC's success.

Outdoor Education and Development for Schools

LGFC provided outdoor learning experiences for several local primary schools and specialist groups, such as the Cumbria Academy of Autism. Activities like orienteering, pond dipping, and team-building walks helped children build confidence, develop practical skills, and connect with nature.

Residential stays offered a unique, technology-free environment where children worked together, strengthened communication skills, and developed a sense of responsibility. The updated orienteering course, developed with Pete Nelson, was a highlight for many schools, aligning with LGFC's mission to inspire young people in nature conservation and outdoor education.

Community Engagement

We supported local and regional community groups, offering them an accessible space for education, collaboration, and team development. Groups such as Oulton Rangers Youth Rugby League Team, Search and Rescue Dogs, and Cockermouth Mountain Rescue used the Centre for residential stays, allowing them to train and strengthen their operations in a safe, natural setting.

The Centre also strengthened community connections through events like the Christmas Party for Local Children, which raised awareness of LGFC's mission while fostering a sense of belonging within the local community.

Sustainability in Action

LGFC operates sustainably with renewable energy sources, including a hydroelectric scheme, solar panels, and a biomass boiler. This year, enhancements to the sensory millennium walk and plans for a community allotment further support mindfulness, conservation, and educational engagement.

Future Initiatives

LGFC is planning creative activities, including an oil painting workshop and storytelling sessions, to inspire personal growth and connection with nature. We are also intending on applying for the Learning Outside the Classroom Award.

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Community Contribution

The annual working week brought together residents and members to improve the Centre, fostering community collaboration. The TGP has been key to engaging volunteers and optimising local resources. Contributions from TDA and Sellafield Legacy ponds have also supported LGFC's mission and programmes this year.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Policy on social investment including program related investment

LGFC supported young people and schools this year by providing lesson plans for residential stays, guiding activities like orienteering, nature exploration, and team-building to promote teamwork and mindfulness. New initiatives, including an allotment, oil painting workshops, and storytelling sessions, further support learning, wellbeing, and a connection to nature.

Contribution made by volunteers

Volunteers have been essential to LGFC's progress this year:

Orienteering Course: Pete Nelson updated the orienteering course, enhancing outdoor learning for schools and visitors.

TDA Support: Volunteers from TDA and Sellafield Legacy Ponds contributed to infrastructure maintenance and improvements. They have volunteered well over 1000 hours of volunteer time;

Community Involvement: The Working Week saw local residents and members complete tasks such as tree planting, maintenance, and sensory walk enhancements.

These contributions have strengthened LGFC's mission, improved facilities, and enriched visitor experiences.

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Achievements and performance

This year, LGFC welcomed local primary schools, Southgate Special Needs School, and the Cumbria Academy of Autism for residential stays. Through ready-to-use lesson plans, schools engaged in orienteering, pond dipping, nature exploration; fostering teamwork, communication, and a deeper connection to nature in a technology-free environment.

The updated orienteering course, developed by Pete Nelson, was a standout feature, alongside nature trails and self-guided learning plans, aligning with LGFC's mission to inspire hands-on outdoor learning.

This year, LGFC hosted several university groups, including Leeds University Hillwalking Club, University of Cumbria, and Cambridge University Hillwalking Club, who utilised the Centre for residential stays, outdoor activities, and team-building events.

LGFC's Working Week brought residents, members together to maintain and improve the Centre, strengthening community ties. The Centre also hosted groups such as Oulton Rangers, Search and Rescue Dogs, and Cockermouth Mountain Rescue, providing space for training and collaboration. Events including the Christmas Party for Local Children and the Dark Sky Night with Cockermouth Astronomers fostered a sense of belonging and curiosity.

LGFC continued enhancing its sensory millennium walk, promoting mindfulness and mental wellbeing, while sustaining its hydroelectric scheme, solar panels, and biomass boiler to reduce its environmental footprint and educate visitors on sustainability.

TGP and TDA volunteer contributions supported initiatives like Wellness Week and Centre maintenance, enabling LGFC to deliver on its mission. Over the year TDA and Legacy ponds Sellafield have contributed over 1000 volunteer hours.

Looking ahead, LGFC plans to launch an allotment, oil painting workshops, and storytelling sessions to expand creative learning and community engagement opportunities.

Achievements against objectives set

Objective: Increase Local School Use

Achievements: Strengthened Partnerships: LGFC has built stronger ties with local educational institutions, including several primary schools and Whitehaven Academy, further embedding outdoor education into their programmes and increasing engagement.

Pursuing National Recognition: LGFC is actively working towards achieving the Learning Outside the Classroom award, which will formalise and highlight the Centre's commitment to excellence in outdoor education.

Educational Offerings: Ready-to-use lesson plans and self-guided activities, along with the updated orienteering course, pond dipping resources, and nature trails, have enhanced the experience for visiting schools.

Focus on Outdoor Learning: Residentials provided a unique opportunity for schools to promote teamwork, resilience, and communication in a technology-free environment, allowing children to connect with nature and with each other.

Community Engagement: Events such as the Christmas Party for Local Children and Dark Sky Night helped raise awareness of LGFC's offerings and mission, drawing in more local schools and families.

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

School Attendance Growth: LGFC has experienced a significant increase in school use this year, with more schools participating in residential stays and educational day trips—a 150% rise in school visits compared to the previous year.

These efforts demonstrate LGFC's success in meeting its objective of increasing school use, furthering its mission to educate and inspire young people through outdoor experiences and nature conservation.

Performance of fundraising activities against objectives set

Objective: Diversify LGFC's Funding Streams and Strengthen Community Engagement.

Achievements: Funds Raised: The Christmas Party for Local Children raised awareness and vital funds for LGFC's mission, while increased income from school and community group stays contributed to sustainability.

Professional Fundraising Support: This year, LGFC engaged Beware of the Bull to develop fundraising strategies and identify grants, ensuring the Centre's future growth.

Community Awareness: Events like the Dark Sky Night and partnerships with organisations like the Decommissioning Alliance (TDA) highlighted LGFC's impact on education, wellbeing, and conservation.

Volunteer Engagement: The TGP has been instrumental in recruiting volunteers and mobilising local resources to support key activities and initiatives.

Collaborative Contributions: Partnerships with TDA and others have provided financial and in-kind support.

In summary, LGFC's efforts to diversify funding and strengthen community ties have laid the foundation for future growth and sustainability.

Investment performance against objectives

Objectives Set: Enhance educational and accommodation facilities. Improve infrastructure to ensure visitor safety and well-being. Forge partnerships aligned with LGFC's mission to support sustainability.

Performance: Improved Outdoor Learning Facilities: The orienteering course was updated with the expertise of Pete Nelson, creating a more engaging experience for school groups and aligning with LGFC's educational mission.

Sensory Walk Enhancements: Continued development of the sensory millennium walk has provided visitors with a peaceful, accessible space, promoting mindfulness and mental well-being.

Volunteer Support: Contributions through the TGP and TDA volunteer hours have supported infrastructure maintenance and programme delivery.

Facility Maintenance: Ongoing investments have ensured that LGFC's facilities remain safe and welcoming, enabling an increase in school and community group visits this year.

These investments have strengthened LGFC's offerings, supported its educational mission, and ensured the Centre remains a valuable resource for the local community and visiting groups.

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Financial review

Review of the charity's financial position at the end of the period

During the year total incoming resources amounted to £121,113, (2023 £75,880). Resources expended in the year amounted to £119,752 (2023 £112,388). This resulted in a surplus for the year of £1,361 (2023 deficit of £36,508). Unrestricted funds have increased to £32,590 (2023 £31,229) and restricted funds remain at Nil (2023 £Nil) having had no movement in the year.

Statement explaining the policy for holding reserves stating why they are held

LGFC holds £12,500 in reserves to cover potential closure costs. Reserves were reduced from £40,000 last year to fund lease negotiations, with a commitment to rebuild them now that the lease is finalised.

Explanation of any uncertainties about the charity continuing as a going concern

With the lease now secured, LGFC has reduced a key uncertainty. However, the removal of the RLC MoU next year creates a gap in income. To address this, trustees are pursuing strategies such as increasing school bookings, improving marketing, and securing additional funding through partnerships like TDA and professional support from Beware of the Bull. While financial pressures remain, trustees are committed to ensuring LGFC's sustainability through diversified revenue streams.

The charity's principal sources of funds (including any fundraising)

- Bednight fees
- TDA
- Crowd funding
- Feed in tariff
- Donations

Investment policy and objectives including any social investment policy adopted

LGFC holds a savings account to support long-term financial stability. However, no funds have been added during this financial period, as efforts have focused on recouping losses from legal negotiations and securing the charity's financial position.

A description of the principal risks facing the charity

The primary risk is financial sustainability due to the loss of guaranteed income from the RLC MoU. Trustees are addressing this by increasing bookings and enhancing marketing efforts.

Other risks include rising costs and the potential impact of external events like Covid-19. With the lease now secured, trustees are focused on diversifying income to ensure LGFC's long-term future.

The trustees' annual report was approved on 9 January 2025 and signed on behalf of the board of trustees by:

Trustee



Low Gillerthwaite Field Centre CIO

Independent Examiner's Report to the Trustees of Low Gillerthwaite Field Centre CIO

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of Low Gillerthwaite Field Centre CIO ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Susannah Nixon
Lamont Pridmore*

Susannah Nixon
Lamont Pridmore Chartered Accountants
Milburn House
3 Oxford Street
Workington
Cumbria
CA14 2AL

9th January 2025

Low Gillerthwaite Field Centre CIO

Statement of Financial Activities

Year ended 31 August 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	1,245	1,245	10,359
Charitable activities	5	119,733	119,733	89,452
Investment income	6	135	135	69
Other income	7	—	—	(24,000)
Total income		<u>121,113</u>	<u>121,113</u>	<u>75,880</u>
Expenditure				
Expenditure on charitable activities	8,9	119,752	119,752	112,388
Total expenditure		<u>119,752</u>	<u>119,752</u>	<u>112,388</u>
Net income/(expenditure) and net movement in funds		<u>1,361</u>	<u>1,361</u>	<u>(36,508)</u>
Reconciliation of funds				
Total funds brought forward as previously reported		31,229	31,229	67,737
Prior year adjustment		—	—	—
Total funds brought forward as restated		<u>31,229</u>	<u>31,229</u>	<u>67,737</u>
Total funds carried forward		<u>32,590</u>	<u>32,590</u>	<u>31,229</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

Low Gillerthwaite Field Centre CIO

Statement of Financial Position

31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	6,574	-
Current assets			
Debtors	15	1,203	-
Cash at bank and in hand		56,667	58,796
		<u>57,870</u>	<u>58,796</u>
Creditors: amounts falling due within one year	16	<u>7,854</u>	<u>3,567</u>
Net current assets		<u>50,016</u>	<u>55,229</u>
Total assets less current liabilities		56,590	55,229
Creditors: amounts falling due after more than one year	17	24,000	24,000
Net assets		<u>32,590</u>	<u>31,229</u>
Funds of the charity			
Unrestricted funds		32,590	31,229
Total charity funds	18	<u>32,590</u>	<u>31,229</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 January 2025, and are signed on behalf of the board by:

Trustee



JOHN
HARRIMAN

Trustee



K I THOMPSON

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

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements

Year ended 31 August 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Low Gillerthwaite Field Centre, Ennerdale, Cleator, Cumbria, CA23 3AX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the use of estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Any estimate that has a degree of uncertainty or where judgement has been exercised in a particular area is expressly disclosed within the relevant accounting policy.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Plant and machinery - 15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	585	585	4,640	4,640
Grants				
Grants receivable	–	–	5,307	5,307
Subscriptions				
Subscriptions	660	660	412	412
	<u>1,245</u>	<u>1,245</u>	<u>10,359</u>	<u>10,359</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sale of goods/services as part of direct charitable activities	105,633	105,633	89,452	89,452
Forestry England settlement	14,100	14,100	–	–
	<u>119,733</u>	<u>119,733</u>	<u>89,452</u>	<u>89,452</u>

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	135	135	69	69

7. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Trustee loans	–	–	(24,000)	(24,000)

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Field Centre activities	97,566	–	97,566
Support costs	22,186	–	22,186
	<u>119,752</u>	<u>–</u>	<u>119,752</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Field Centre activities	82,362	240	82,602
Support costs	29,786	–	29,786
	<u>112,148</u>	<u>240</u>	<u>112,388</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Field Centre activities	97,566	–	97,566	82,602
Governance costs	–	22,186	22,186	29,786
	<u>97,566</u>	<u>22,186</u>	<u>119,752</u>	<u>112,388</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>1,160</u>	<u>–</u>

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,960</u>	<u>2,820</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	<u>31,632</u>	<u>28,828</u>

The average head count of employees during the year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 September 2023	–
Additions	<u>7,734</u>
At 31 August 2024	<u>7,734</u>
Depreciation	
At 1 September 2023	–
Charge for the year	<u>1,160</u>
At 31 August 2024	<u>1,160</u>
Carrying amount	
At 31 August 2024	<u>6,574</u>
At 31 August 2023	<u>–</u>

15. Debtors

	2024 £	2023 £
Trade debtors	<u>1,203</u>	<u>–</u>

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,700	–
Accruals and deferred income	3,823	3,078
Social security and other taxes	566	489
Other creditors	1,765	–
	<u>7,854</u>	<u>3,567</u>

17. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Trustee loans	<u>24,000</u>	<u>24,000</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 Sep 2023	Income	Expenditure	Transfers	Prior year adjustments	At 31 Aug 2024
	£	£	£	£	£	£
General funds	18,729	121,113	(119,752)	–	–	20,090
Reserve Funds	12,500	–	–	–	–	12,500
Trustee loan fund	–	–	–	–	–	–
	<u>31,229</u>	<u>121,113</u>	<u>(119,752)</u>	<u>–</u>	<u>–</u>	<u>32,590</u>

	At 1 Sep 2022	Income	Expenditure	Transfers	Prior year adjustments	At 31 Aug 2023
	£	£	£	£	£	£
General funds	3,070	75,880	(112,148)	27,550	24,377	18,729
Reserve Funds	40,000	–	–	(27,500)	–	12,500
Trustee loan fund	24,000	–	–	–	(24,000)	–
	<u>67,070</u>	<u>75,880</u>	<u>(112,148)</u>	<u>50</u>	<u>377</u>	<u>31,229</u>

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Sep 2023	Income	Expenditure	Transfers	Prior year adjustments	At 31 Aug 2024
	£	£	£	£	£	£
Restricted Fund	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

	At 1 Sep 2022	Income	Expenditure	Transfers	Prior year adjustments	At 31 Aug 2023
	£	£	£	£	£	£
Restricted Fund	<u>667</u>	<u>–</u>	<u>(240)</u>	<u>(50)</u>	<u>(377)</u>	<u>–</u>

19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	6,574	6,574
Current assets	57,870	57,870
Creditors less than 1 year	(7,854)	(7,854)
Creditors greater than 1 year	<u>(24,000)</u>	<u>(24,000)</u>
Net assets	<u>32,590</u>	<u>32,590</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	–	–
Current assets	58,796	58,796
Creditors less than 1 year	(3,567)	(3,567)
Creditors greater than 1 year	<u>(24,000)</u>	<u>(24,000)</u>
Net assets	<u>31,229</u>	<u>31,229</u>

Low Gillerthwaite Field Centre CIO

Management Information

Year ended 31 August 2024

The following pages do not form part of the financial statements.

Low Gillerthwaite Field Centre CIO

Detailed Statement of Financial Activities

Year ended 31 August 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	585	4,640
Grants receivable	–	5,307
Subscriptions	660	412
	<u>1,245</u>	<u>10,359</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	105,633	89,452
Forestry England settlement	14,100	–
	<u>119,733</u>	<u>89,452</u>
Investment income		
Bank interest receivable	135	69
	<u>135</u>	<u>69</u>
Other income		
Trustee loans (being prior year correction of incorrect accounting treatment)	–	(24,000)
	<u>–</u>	<u>(24,000)</u>
Total income	<u>121,113</u>	<u>75,880</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	31,632	28,828
Rent	200	200
Rates and water	2,884	1,738
Light and heat	12,916	8,931
Repairs and maintenance	16,539	17,650
Insurance	6,496	2,563
General consumables	4,184	7,239
Fuel for generator	11,078	6,943
Generator hire	4,292	3,024
Website and software costs	563	334
Legal and professional fees	22,186	30,896
Telephone	2,139	1,352
Administrative expenses	3,240	2,447
Depreciation	1,160	–
Advertising	243	243
	<u>119,752</u>	<u>112,388</u>
Total expenditure	<u>119,752</u>	<u>112,388</u>
Net income/(expenditure)	<u>1,361</u>	<u>(36,508)</u>

Low Gillerthwaite Field Centre CIO

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2024

	2024 £	2023 £
Expenditure on charitable activities		
Field Centre activities		
<i>Activities undertaken directly</i>		
Wages and salaries	31,632	28,828
Rent	200	200
Rates and water	2,884	1,738
Light and heat	12,916	8,931
Repairs and maintenance	16,539	17,650
Insurance	6,496	2,563
General consumables	4,184	7,239
Fuel for generator	11,078	6,943
Generator hire	4,292	3,024
Website and software costs	563	334
Legal and professional fees	–	1,110
Telephone	2,139	1,352
Administrative expenses	3,240	2,447
Depreciation	1,160	–
Advertising	243	243
	<u>97,566</u>	<u>82,602</u>
Governance costs		
Accountancy fees	4,286	2,820
Legal and other professional fees	17,900	26,966
	<u>22,186</u>	<u>29,786</u>
Expenditure on charitable activities	<u><u>119,752</u></u>	<u><u>112,388</u></u>

LOW GILLERTHWAITE FIELD CENTRE

England & Wales - Charity number 1188956

Accounts

Low Gillerthwaite Field Centre CIO
Unaudited Financial Statements
31 August 2023



Low Gillerthwaite Field Centre CIO

Financial Statements

Year ended 31 August 2023

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Low Gillerthwaite Field Centre CIO

Trustees' Annual Report

Year ended 31 August 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details

Registered charity name Low Gillerthwaite Field Centre CIO

Charity registration number 1188956

Principal office Low Gillerthwaite Field Centre
Ennerdale
Cleator
Cumbria
CA23 3AX

The trustees

Mr T Plaice (Chair)	(Appointed 14/11/2022)
S Richardson	(Appointed 09/08/2022)
Mr S Robertson	(App. 14/11/22 & Res. 12/06/23)
Mrs D Gradden	(Appointed 14/11/2022)
Mr P Stewart	(Appointed 14/11/2022)
Mr P Muir	(Resigned 09/07/2023)
Mrs J Taylor	(Resigned 03/05/2023)
Mrs J A Lanham	
Mrs R Muir (Secretary)	
Miss V C Pearce	
C O'Brien	(Appointed 12/06/2023)
Mr J Brennan	(Appointed 03/08/2023)

Independent examiner Susannah Nixon FCA
Lamont Pridmore (West Cumbria) Ltd
Chartered Accountants
Milburn House
3 Oxford Street
Workington
Cumbria
CA14 2AL

Structure, governance and management

Type of governing document?

Constitution (Charities Commission) "Constitution of a Charitable Incorporated Organisation with voting members other than its charity trustees". Date established 07/04/2020.

How is the charity constituted?

Low Gillerthwaite Field Centre is a Charitable Incorporated Organisation (CIO)

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Structure, governance and management *(continued)*

Trustee selection methods including details of any constitutional provisions

Trustees are elected or re-elected at the Annual General Meeting in November by a vote of the members. A trustee must be a member of the Low Gillerthwaite Field Centre (LGFC) CIO.

The maximum number of charity trustees is 13 appointed as follows: - Not more than 10 individuals elected by members of the CIO, and not more than three additional individuals co-opted at any time by the trustees in accordance with the constitution. The minimum number of charity trustees is 5.

The charity trustees shall consist of the following: - four Honorary Officers elected at an annual general meeting and up to 6 members elected by members at an annual general meeting, and up to 3 further members co-opted by the charity trustees.

Policies and procedures adopted for the induction and training of trustees

Currently members who are interested in helping at LGFC are allowed to seek a proposer and seconder to offer to come onto Committee at an AGM. The Trustees meet with candidates and discuss how they could help the charity.

We will be looking at selection procedures for induction and training of trustees in the coming year.

The charity's organisational structure and any wider network with which the charity works

The LGFC Managing Warden also sits on the committee as a non-voting member. All trustees provide their services on a voluntary basis and receive no remuneration.

The LGFC committee meets regularly and makes all decisions on the operational management of the charity, managing the finances and maintaining the property.

Relationship with any related parties

Royal Logistics Corp Trust (RLC Trust): We have a renewed Memorandum of Understanding (MoU) with the RLC Trust, cementing our continued collaboration. As a significant user of the centre, RLC Trust guarantees an agreed number of bed-nights, further reinforcing the close relationship between our organisations.

The Field Centre premises are leased from Forestry England, with whom we have contact.

The Decommissioning Alliance (TDA) who have provided over £120,000 of support as part of their social commitment to support charities and young people in West Cumbria.

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Objectives and activities

Summary of the purposes of the charity as set out in its governing document

Our Mission: At the heart of Low Gillerthwaite Field Centre (LGFC) lies a clear and unwavering mission: "To promote outdoor educational activities for the training of children and young people in nature conservation and other such studies and activities." This mission guides every initiative we undertake at the Centre.

Location and Role: LGFC is nestled in the pristine Ennerdale Valley of West Cumbria, serving as an idyllic backdrop for immersive outdoor education amidst the serenity of nature.

Operational Model: We have the capacity to host up to 40 individuals, offering them a holistic blend of recreation and education. Importantly, all revenues generated from these engagements are channelled directly into the continuous enhancement and upkeep of the Centre.

Holistic Development and Inclusivity: Beyond formal education, LGFC is a space for personal and social growth. Here, individuals from diverse backgrounds come together, forging bonds of camaraderie and mutual respect. This is evidenced by our collaboration with the RLC Trust, our welcoming of Southgate Special School students with special needs, and our stated policy for concessions on our website. Our commitment to inclusivity ensures that financial backgrounds never become a barrier to accessing our offerings.

Legacy Preservation: As custodians of a rich legacy that's interwoven with history, memories, and a unique ethos, we strive to ensure that LGFC's charm remains untarnished for future generations to experience and cherish.

Collaborations and Partnerships: We proudly collaborate with entities like the RLC Trust, TDA, Cumbrian Award and Hills and Skills. These collaborations and partnerships amplify our impact and bring varied expertise to our beneficiaries.

Challenges and Resilience: Challenges, like the negotiation for a new lease, have tested our resolve but also showcased our resilience and commitment to our mission.

Sustainability: Our dedication to the environment is tangible in our green initiatives, from our hydro scheme and solar panels to our biomass boiler.

Feedback and Adaptation: Currently we have some feedback mechanisms in place (feedback forms provided to the RLC Trust) and regularly receive verbal feedback from visiting schools. We are intending to formalise the feedback process, to help us gather valuable insights more systematically and further enhance the quality of our programs and services. This feedback is essential in guiding our ongoing improvements.

Outreach and Awareness: Our proactive outreach efforts, combined with a dynamic social media presence, ensure that we touch the lives of as many individuals as possible.

Governance: Our governance, led by a dedicated committee, ensures that LGFC remains true to its mission.

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Objectives and activities *(continued)*

Summary of the main activities in relation to those purposes for the public benefit

LGFC in West Cumbria offers accommodation in five dormitory-style rooms for up to 40 guests. Our updated classroom is now asbestos-free, equipped with modern lighting, a new TV, and fast Wi-Fi due to Starlink.

Our focus is education. We provide outdoor learning resources, and an orienteering course, and collaborate with the Cumbrian Award on their "adventure" component. A standout initiative was the Mountain Skills workshop, which teaches children practical outdoor skills. Other resources include equipment for pond dipping, nature trails, and bug identification.

Our Dark Sky accreditation allows us to host astronomical events. Using various telescopes, participants can explore the universe.

The classroom, central to our 'Educational Hub', is available for day rentals, catering to both short-term and residential educational needs. Since its refurbishment, we have hosted over 600 local children since May 2023 including St Begh's Catholic Junior School.

'Each of our classes spent a day at Gillerthwaite at the beginning of Autumn term as an opportunity to make a strong bond with their teachers and each other. Without exception, all benefited and were positive about their experience - even those classes who visited on less than clement days! The site and surrounding area were used for walks into the forest and down to the river and lake; activities such as 'smore' making by the fire and mini garden building using materials gathered on nature walks. The children described the day as a great fun adventure in a wild and beautiful place. They loved the fact it was, 'just us and nature'. They noticed the calmness of the environment due to lack of traffic and town noise. They really appreciated the opportunity to explore and learn many new facts about nature. They loved contact with and sightings of animals, including for some, red deer. Finally, they advise that wellies are an essential!'

We've formed important partnerships with entities like Hills and Skills to enhance our offerings.

LGFC is committed to sustainability. We use a micro-hydro-electric scheme, solar panels, and a biomass boiler. Additionally, we're developing a sensory millennium walk to promote mindfulness and mental well-being, alongside plans for an allotment site in collaboration with TDA.

Our annual 'working week' brings together local residents and members to contribute to various tasks at the Centre. We actively seek feedback from groups to ensure we meet user needs.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Policy on social investment including program related investment

We have expanded and developed our program of events and services for young people from the local area with a re-development of our classroom and the providing of Schemes of Work for teachers who bring their pupils onto site to learn about the outdoors and to promote mindfulness and mental well being.

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Objectives and activities *(continued)*

Contribution made by volunteers

The past year witnessed significant volunteer involvement, notably from TDA and our local community.

1. TDA's Support: Over 3,000 manhours, equating to an estimated value of £100,000, were contributed to refurbish the Wolfson Room, improve safety, and enhance infrastructure.

2. Graduate Initiatives: TDA and Sellafield graduates led environmental projects, and are in the process of creating a sensory walk-through millennium oak area and establishing herb areas and wildlife feeders, enriching the visitor experience.

3. Community & Member Participation: Our "working week" saw local volunteers and LGFC charity members undertaking various tasks, from decor to tree planting.

This collective effort has been instrumental in advancing our mission and enhancing the Field Centre's offerings.

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

1.Enhanced Educational Opportunities: Our collaboration with TDA has significantly transformed our Wolfson Room into a state-of-the-art classroom. This upgrade has enabled us to host over 600 local children since May 2023, providing them with enhanced educational opportunities that extend beyond the classroom.

2.Promotion of Outdoor Learning: We remain dedicated to promoting outdoor education through ready-to-use lesson plans, an orienteering course, nature trails, pond dipping, and mountain skills workshops. These initiatives not only benefit our participants but also contribute to fostering a deeper connection with the natural world.

3.Astronomy and Nature Appreciation: Our Dark Sky events have kindled a profound appreciation of the universe among our visitors. By offering essential equipment and expertise, we enable individuals to explore and appreciate the wonders of the night sky, fostering a sense of wonder and connection to nature.

4.Sustainable Living Initiatives: Our ongoing commitment to sustainability, including our hydro scheme, solar panels, and biomass boiler, not only reduces our carbon footprint but also serves as an educational tool. Visitors learn about sustainable living practices and how their choices impact the environment.

5.Community Involvement: Our annual Working Week has brought together local community members and charity supporters. Together, we have made tangible improvements to our centre and its surroundings, enhancing the sense of community and shared responsibility.

6.Facility and Safety Upgrades: With support from TDA and the RLC Trust, we've made significant improvements to our facilities. This not only ensures the safety and comfort of our visitors but also enhances the overall experience, making our centre more accessible and inviting.

7.Mental Well-being Focus: Recognising the importance of mental health, our forthcoming sensory millennium walk aims to provide visitors with a peaceful space to connect with nature, reduce stress, and enhance their overall well-being.

8.Wider Community Engagement: Beyond our regular offerings, our participation in events like the Ennerdale Show and active engagement on social media platforms strengthens our connection with the local community. This engagement fosters a sense of belonging and encourages broader community involvement.

9.Strengthened Governance: Our active committee convenes regularly to discuss and refine the direction and strategies of the Centre. This collaborative approach ensures that we remain aligned with our mission and serve the best interests of our beneficiaries and the broader community.

10.Future Commitments: The continued support from TDA for the upcoming year ensures that more schools in West Cumbria can benefit from our facilities, ultimately contributing to the educational advancement of our region's youth and the enrichment of our community.

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Achievements and performance *(continued)*

Achievements against objectives set

Objective: Increase Local School Use

Achievements:

- Partnerships: Strengthened ties with educational bodies, notably The Cumbrian Award.
- Educational Offerings: Introduced the Mountain Skills workshop, benefiting 20 children.
- Classroom Upgrades: Refurbishments, funded by TDA led to over 600 local children using the space.
- Outdoor Learning: Added detailed lesson plans, orienteering courses, and nature trails.
- Day-Rate Classroom Rental: Launched daily classroom rentals, attracting more local schools for day visits.
- Awareness Campaigns: Engaged in local events and social media for increased school engagement.

These efforts resulted in a marked increase in LGFC's patronage by local schools.

Performance of fundraising activities against objectives set

Objective: Support LGFC operations and its mission to offer outdoor experiences to disadvantaged young people.

Achievements:

1. Funds Raised: £2,568 secured since 1st June 2022 via 'GoFundMe'
2. Awareness Raised: Emphasised LGFC's 55-year history, past contributions, and its significant impact.
3. Challenges Highlighted: Detailed the lease renewal concerns with Forestry England.
4. Community Engagement: Engaged both past beneficiaries and new supporters for the 'Save Low Gillerthwaite Field Centre' campaign.

In summary, the campaign has been successful in both raising funds and awareness, ensuring sustained support for LGFC's objectives.

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Achievements and performance *(continued)*

Investment performance against objectives

In line with our strategy to improve the Centre's infrastructure and ensure its viability for future generations, significant investments were made this year through invaluable partnerships with TDA and the RLC Trust.

Objectives Set:

1. Enhance the Centre's educational and accommodation facilities.
2. Ensure the safety and well-being of all visitors through necessary infrastructure improvements.
3. Forge partnerships that would align with our charitable mission and contribute to our sustainability.

Performance:

- Through TDA's generous contribution, the Wolfson Room underwent a comprehensive refurbishment, addressing significant issues such as asbestos removal and overall room modernisation. Their further support in maintenance and safety improvements, valued at over £100,000, has tremendously elevated our facility's appeal and usability.

- Our collaboration with RLC Trust resulted in a significant commitment of £4,500, aiding the extensive improvements made to the car park, lighting, and other essential areas.

- Furthermore, the development of the tranquil sensory walk, is a testament to the positive impacts of these investments on the local community and our visitors.

These collaborations have not just met, but exceeded our investment objectives. They have tangibly enriched our Centre's facilities and offerings and have set a solid foundation for our future endeavours.

Financial review

Review of the charity's financial position at the end of the period

During the year total incoming resources amounted to £99,880, (2022 £93,947). Resources expended in the year amounted to £112,388 (2022 £99,897). This resulted in an overspend for the year of £12,508 (2022 £5,950). Unrestricted funds have reduced to £31,229 (2022 £43,070) and restricted funds have been utilised during the year, leaving a nil balance at the year end (2022 £667).

Following the 2022 financial year end it was noted that a loan advance to the charity, in the amount of £24,000, had been entered twice in the accounting records; it had been included in both income received and as a creditor on the balance sheet. This has now been adjusted in the 2023 financial accounts to ensure that the correct reserves balances are carried forward at the year end. In addition the loan creditor has been moved from reserves to long term loan.

Statement explaining the policy for holding reserves stating why they are held

For this financial year reserves were reduced from £40,000 to £12,500 to release funds for the lease negotiations. This was approved in committee meetings with the understanding that once the lease was finalised, we would work to building up our reserves again. The £12,500 was to account for costs to contribute towards any potential closure of the charity.

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Financial review *(continued)*

Explanation of any uncertainties about the charity continuing as a going concern

Uncertainties about the Charity continuing as a Going Concern:

1. Lease Negotiations: Despite prior commitments for a 20-year lease renewal, we are currently negotiating a shorter 5-year lease with Forestry England, causing long-term location uncertainties.
2. Grant Limitations: The shorter lease term makes it challenging to secure long-term grants, affecting our financial stability.
3. Pandemic Recovery: Bookings were hit by the pandemic. Resuming to pre-Covid levels is vital for our financial health.
4. Escalating Costs: The rise in living costs, notably fuel, puts pressure on our resources.
5. Legal Expenditure: The lease disputes have resulted in significant legal fees.
6. Reliance on External Aid: We have benefitted from TDA and the RLC Trust support. However, over-reliance on external funding can be risky.

To combat these concerns, the LGFC Committee is amplifying efforts to boost overnight stays, increase day hire, and champion the "Save Low Gillerthwaite Field Centre" social media campaign for added financial backing.

The charity's principal sources of funds (including any fundraising)

- Income from our MoU with the RLC Trust
- TDA
- Crowd funding
- Feed in tariff
- Bed night fees
- Donations

Investment policy and objectives including any social investment policy adopted

We have a savings account, however due to ongoing legal negotiations no funds have been added to it during this financial period.

A description of the principal risks facing the charity

The principal risk for the charity is possible closure, due to the uncertainty regarding the lease renewal, where we would have to spend money to close the charity within Charity Commission guidelines.

As in line with many charities, Covid was a very difficult year, and another year of similar restrictions would also place the charity at risk. We are currently in negotiation over our lease with Forestry England. Progress continues to be made through regular dialogue.

Low Gillerthwaite Field Centre CIO

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

The trustees' annual report was approved on 2nd November 2023 and signed on behalf of the board of trustees by:



Mr T Plaice (Chair)
Trustee

Low Gillerthwaite Field Centre CIO

Independent Examiner's Report to the Trustees of Low Gillerthwaite Field Centre CIO

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of Low Gillerthwaite Field Centre CIO ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Susannah Nixon

Susannah Nixon
Independent Examiner

Milburn House
3 Oxford Street
Workington
Cumbria
CA14 2AL

2nd November 2023

Low Gillerthwaite Field Centre CIO

Statement of Financial Activities

Year ended 31 August 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	10,359	–	10,359	3,532
Charitable activities	5	89,452	–	89,452	66,400
Investment income	6	69	–	69	15
Other income	7	(24,000)	–	(24,000)	24,000
Total income		<u>75,880</u>	<u>–</u>	<u>75,880</u>	<u>93,947</u>
Expenditure					
Expenditure on charitable activities	8,9	112,148	240	112,388	99,897
Total expenditure		<u>112,148</u>	<u>240</u>	<u>112,388</u>	<u>99,897</u>
Net expenditure and net movement in funds					
		<u>(36,268)</u>	<u>(240)</u>	<u>(36,508)</u>	<u>(5,950)</u>
Reconciliation of funds					
Total funds brought forward as previously reported		67,070	667	67,737	67,477
Prior year adjustment		377	(377)	–	6,210
Total funds brought forward as restated		<u>67,447</u>	<u>290</u>	<u>67,737</u>	<u>73,687</u>
Total funds carried forward		<u>31,179</u>	<u>50</u>	<u>31,229</u>	<u>67,737</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 20 form part of these financial statements.

Low Gillerthwaite Field Centre CIO

Statement of Financial Position

31 August 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		58,796	67,737
Creditors: amounts falling due within one year	13	<u>3,567</u>	<u>–</u>
Net current assets		<u>55,229</u>	<u>67,737</u>
Total assets less current liabilities		55,229	67,737
Creditors: amounts falling due after more than one year	14	<u>24,000</u>	<u>–</u>
Net assets		<u>31,229</u>	<u>67,737</u>
Funds of the charity			
Restricted funds		–	667
Unrestricted funds		<u>31,229</u>	<u>67,070</u>
Total charity funds	16	<u>31,229</u>	<u>67,737</u>

These financial statements were approved by the board of trustees and authorised for issue on 2nd November 2023, and are signed on behalf of the board by:



Mr T Plaice (Chair)
Trustee



Mrs R Muir (Secretary)
Trustee

The notes on pages 14 to 20 form part of these financial statements.

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Low Gillerthwaite Field Centre, Ennerdale, Cleator, Cumbria, CA23 3AX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the use of estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Any estimate that has a degree of uncertainty or where judgement has been exercised in a particular area is expressly disclosed within the relevant accounting policy.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	4,640	4,640	–	–
Grants				
Grants receivable	5,307	5,307	25	25
Government grant income	–	–	2,667	2,667
Subscriptions				
Subscriptions	412	412	840	840
	<u>10,359</u>	<u>10,359</u>	<u>3,532</u>	<u>3,532</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	89,452	89,452	61,022	61,022
Energy FIT	–	–	5,378	5,378
	<u>89,452</u>	<u>89,452</u>	<u>66,400</u>	<u>66,400</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	69	69	15	15

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Trustee loans	(24,000)	(24,000)	24,000	24,000

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Field Centre activities	82,362	240	82,602
Support costs	29,786	–	29,786
	<u>112,148</u>	<u>240</u>	<u>112,388</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Field Centre activities	99,897	–	99,897
Support costs	–	–	–
	<u>99,897</u>	<u>–</u>	<u>99,897</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Field Centre activities	82,602	–	82,602	99,897
Governance costs	–	29,786	29,786	–
	<u>82,602</u>	<u>29,786</u>	<u>112,388</u>	<u>99,897</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,820</u>	<u>–</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	<u>28,828</u>	<u>25,259</u>

The average head count of employees during the year was 1 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	3,078	–
Social security and other taxes	489	–
	<u>3,567</u>	<u>–</u>

14. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Trustee loans	<u>24,000</u>	<u>–</u>

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>–</u>	<u>2,667</u>

16. Analysis of charitable funds

Unrestricted funds

	At				Prior year		At
	1 Sep 2022	Income	Expenditure	Transfers	adjustments	31 Aug 2023	£
	£	£	£	£	£	£	£
General funds	3,070	75,880	(112,148)	27,550	24,377	18,729	18,729
Reserve Funds	40,000	–	–	(27,500)	–	12,500	12,500
Trustee loan fund	24,000	–	–	–	(24,000)	–	–
	<u>67,070</u>	<u>75,880</u>	<u>(112,148)</u>	<u>50</u>	<u>377</u>	<u>31,229</u>	<u>31,229</u>

	At				Prior year		At
	1 Sep 2021	Income	Expenditure	Transfers	adjustments	31 Aug 2022	£
	£	£	£	£	£	£	£
General funds	11,810	93,947	(99,897)	–	(2,790)	3,070	3,070
Reserve Funds	55,000	–	–	–	(15,000)	40,000	40,000
Trustee loan fund	–	–	–	–	24,000	24,000	24,000
	<u>66,810</u>	<u>93,947</u>	<u>(99,897)</u>	<u>–</u>	<u>6,210</u>	<u>67,070</u>	<u>67,070</u>

Low Gillerthwaite Field Centre CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Sep 2022	Income	Expenditure	Transfers	Prior year adjustments	At 31 Aug 2023
	£	£	£	£	£	£
Restricted Fund	667	—	(240)	(50)	(377)	—

	At 1 Sep 2021	Income	Expenditure	Transfers	Prior year adjustments	At 31 Aug 2022
	£	£	£	£	£	£
Restricted Fund	667	—	—	—	—	667

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	58,796	58,796
Creditors less than 1 year	(3,567)	(3,567)
Creditors greater than 1 year	(24,000)	(24,000)
Net assets	<u>31,229</u>	<u>31,229</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	67,737	67,737
Creditors less than 1 year	—	—
Creditors greater than 1 year	—	—
Net assets	<u>67,737</u>	<u>67,737</u>

18. Related parties

A former trustee of the charity has provided loans to the charity worth £24,000 of which £24,000 remained outstanding at the year end (2022: £24,000) and this amount has been included in creditors due after more than one year.

Low Gillerthwaite Field Centre CIO

Management Information

Year ended 31 August 2023

The following pages do not form part of the financial statements.

Low Gillerthwaite Field Centre CIO
Detailed Statement of Financial Activities
Year ended 31 August 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	4,640	–
Grants receivable	5,307	25
Government grant income	–	2,667
Subscriptions	412	840
	<u>10,359</u>	<u>3,532</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	89,452	61,022
Energy FIT	–	5,378
	<u>89,452</u>	<u>66,400</u>
Investment income		
Bank interest receivable	69	15
Other income		
Trustee loans	(24,000)	24,000
	<u>75,880</u>	<u>93,947</u>
Total income		
	<u>75,880</u>	<u>93,947</u>
Expenditure on charitable activities		
Wages and salaries	28,828	25,259
Rent	200	200
Rates and water	1,738	1,922
Light and heat	8,931	8,592
Repairs and maintenance	17,650	18,201
Insurance	2,563	6,967
General consumables	7,239	6,341
Fuel for generator	6,943	3,920
Generator hire	3,024	2,445
Website and software costs	334	341
Legal and professional fees	30,896	21,602
Telephone	1,352	1,938
Administrative expenses	2,447	1,829
Advertising	243	190
Misplaced cheques	–	150
	<u>112,388</u>	<u>99,897</u>
Total expenditure		
	<u>112,388</u>	<u>99,897</u>
Net expenditure		
	<u>(36,508)</u>	<u>(5,950)</u>

Low Gillerthwaite Field Centre CIO

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Field Centre activities		
<i>Activities undertaken directly</i>		
Field Centre activities - wages/salaries	28,828	25,259
Field Centre activities - rent	200	200
Field Centre activities - rates & water	1,738	1,922
Field Centre activities - light & heat	8,931	8,592
Field Centre activities - repairs & maintenance	17,650	18,201
Field Centre activities - insurance	2,563	6,967
Field Centre activities - general consumables	7,239	6,341
Field Centre activities - fuel for generator	6,943	3,920
Field Centre activities - generator hire	3,024	2,445
Field Centre activities - website and software costs	334	341
Field Centre activities - legal and professional fees	1,110	21,602
Field Centre activities - telephone	1,352	1,938
Field Centre activities - administrative expenses	2,447	1,829
Field Centre activities - advertising	243	190
Field Centre activities - misplaced cheques	-	150
	82,602	99,897
Governance costs		
Governance costs - accountancy fees	2,820	-
Governance costs - legal and other professional fees	26,966	-
	29,786	-
Expenditure on charitable activities	112,388	99,897

LOW GILLERTHWAITE FIELD CENTRE

England & Wales - Charity number 1188956

Accounts



TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31 AUG 2022

Reference and Administrative Information

Charity Name: Low Gillerthwaite Field Centre
Charity Reg. No. 1188956
Principal address Low Gillerthwaite Field Centre,
Ennerdale, Cleator, Cumbria, CA23 3AX

Board of Trustees

Tim Plaice Chair
Victoria Pearce Vice Chair
Patrick Muir Treasurer
Rachael Muir Secretary
Jennifer Lanham
Ian Thompson
Sian Fox-Collins
Robert Lanham
Louise Stewart (co-opted RLC Trustee)

Independent Examiner

John Irwin

Structure, governance and management

Type of governing document

'CHARITABLE INCORPORATED ORGANISATION' CONSTITUTION ADOPTED 7 APRIL 2020.

How the charity is constituted

CIO

Trustee selection methods

Trustees are elected or re-elected at the Annual General Meeting in November by a vote of the members. A trustee must be a member of the Low Gillerthwaite Field Centre (LGFC) CIO.

Organisational structure

According to our Constitution there must be at least five charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. The maximum number of charity trustees is 13 appointed as follows: (i) not more than 10 individuals elected by members of the CIO (ii) and not more than three additional individuals co-opted at any time by the trustees

The LGFC Managing Warden also sits on the committee as a non-voting member. All trustees provide their services on a voluntary basis and receive no remuneration.



The LGFC committee meets every 6-8 weeks and makes all decisions on the operational management of the charity, managing the finances and maintaining the property.

Members

There is a membership of approximately 200. Some of these members provide assistance and voluntary work, especially in maintenance, in running LGFC. The Managing Warden, and those members who have contact with children during Educational Hub events, have the appropriate DBS certificates.

The members are consulted on decisions that are deemed by the Trustees to require a vote of all members (such as changes to the Constitution etc). This is done according to the rules in the Constitution of the Charity.

Relationships with Third Parties

LGFC has a Memorandum of Understanding with the Royal Logistics Corps Trust to make available a specified number of days for non-military adventure training. The Field Centre premises are leased from Forestry England, with whom we have contact.

Objectives

LGFC is a residential Field Centre in the Ennerdale Valley in West Cumbria. It is in the middle of 'Wild Ennerdale', one of the UK's largest wildland partnerships, which is pioneering innovative ways of natural upland management.

The Field Centre is available for booking by up to 40 people, and all income from overnight stays goes towards maintaining and running the Field Centre.

The aims of the LGFC Association are set out in the constitution as:

- To promote outdoor educational activities for the training of children and young people in nature conservation and other such studies and activities.

In addition to this the LGFC Association aims to.

- To encourage personal development and social education of individuals and groups by providing a setting that facilitates working and living together and to generate an awareness of others.
- To be open to all and with a particular commitment to young people without restricting those of modest means.
- To preserve and protect the setting, history and character of the Centre within Ennerdale valley so as to offer this unique experience to future generations.

Activities

The LGFC Association provides a public benefit in several ways:

- Provides low-cost hostel accommodation for groups including primary and secondary schools, university students, family groups, religious and youth groups.
- A large field provides a safe playing space for children.
- A large classroom with screen provides educational facilities for visitors.
- Has Dark Sky accreditation and runs free Dark Sky events with the support of a local astronomical society.
- Runs 'Educational Hub events for local primary school groups.



- Supports sustainability. It is not connected to any mains services; electricity is provided by a micro-hydro-electric scheme and a set of solar panels. Heating is provided by a biomass boiler fed by wood from the local forest, and water from a borehole and spring.

In pursuing these aims, the charity trustees have given due regard to the Charity Commission's guidance on Public Benefit requirements.

Achievements

- Continued work on renewing our lease in negotiation with Forestry England.
- Renegotiated and renewed our MoU (Memorandum of Understanding) with the RLC (Royal Logistics Corp), for another 5 years on a rolling program. RLC are a significant user of the centre and guarantee an agreed number of bed-nights.
- Installed a new water tank, water purification system and pressure pump to give better more reliable pressure and water quality.
- Installed a mobile phone signal booster system (Starlink) to give better internet on-site.
- Members completed maintenance work and many improvements during the annual Working Week, including extending the car park, repairing fences etc.
- LGFC is now on the Airbnb and Group Accommodation forums.
- After repairs to our water and hydro system, re-established our income from feed-in-tariff circa 5k.
- A Special Needs School booked a Residential, and we allowed exclusive use for this group even though they were not bringing the full 26.
- Survived the end of the pandemic where we were unable to allow visitors to attend the centre. A considerable amount of much needed maintenance was completed during this time: a new roof in a number of areas of the centre, improvements to the walls (internally), heating improvements in the kitchen area etc – we are pleased to see that usage of the centre is beginning to return as normal operations are being resumed – this means that bookings etc are moving in the right direction towards pre-Covid levels.
- Undertook chainsaw safety training (certified course) allowing employees to use a chainsaw safely on the premises to manage our wood stocks.
- Maintenance was also carried out on the Managing Wardens accommodation to improve living conditions (new and increased boiler (hot water)).
- Drainage was improved in the yard area to prevent previous years flooding and alleviate any new flooding.
- Walls were repointed on both Wardens Accommodation and Hostel.

Reserves

The biggest financial risk is probably a prolonged period of closure. We currently maintain a reserve of £40k in unrestricted funds, which would cover the costs of running the Field Centre for one year, with no bed-night income. This sum would also cover any unforeseen expenditure that may occur – including taking care of employees in an appropriate manner and any costs incurred if the charity had to vacate the premises and return the property to the landlord.



This year we have incurred legal costs related to HR requirements (requiring solicitors fees) – updating employee contracts and Service Occupancy agreements etc.

Funding

- Almost all of the income comes from bed-night fees from people staying overnight at the Field Centre. We also receive feed-in tariff payments for the electricity generated by our hydro-electric scheme, and membership fees.
- We received support grant from the government (as many hospitality groups did) which significantly helped us to survive the pandemic. Our employee was furloughed and supported continuing to pay her wages whilst we were closed.

Approved by the trustees and signed on their behalf by:

Tim Plaice
Chair
26th June 2023

LOW GILLERTHWAITE FIELD CENTRE

INCOME AND EXPENDITURE
YEAR TO 31st AUGUST 2022

	2021-22	2020-21	2019-20	2018-9	2017-8	2016-7
INCOME						
BEDNIGHTS - GENERAL CUSTOMERS	22,905	9,317	12,506	21,959	20,759	23,213
BEDNIGHTS - RLC	12,617	4,778	8,540	13,962	16,170	16,870
PRE-PAID FEES - RLC	25,500	25,500	25,500	25,500	25,500	25,500
SUB-TOTAL BEDNIGHT INCOME	61,022	39,595	46,546	61,421	62,429	65,583
GOVERNMENT GRANTS FOR COVID-19	2,667	19,136	10,000			
CJRS (CORONAVIRUS JOB RETENTION SCHEME)	0	11,494	5,488			
DONATIONS FROM RLC TRUST PROJECT FUND	0	32,644	15,699			
DONATIONS FOR COVID-19	0		2,334			
OTHER GRANTS & DONATIONS	25			2,823	3,333	15,438
SUBSCRIPTIONS	840	585	1,320	1,035	855	870
TRIDOS BANK INTEREST	15	43	144	148	93	92
INCOME FROM EVENTS	0		627			
OTHER INCOME	0			77	130	85
TEMPORARY TRANSFER FROM TREASURER	24,000					
HYDRO FIT PAYMENTS	5,378			5,823	5,191	1,354
INSURANCE CLAIM FOR FLOOD DAMAGE				0	4,050	
SUB-TOTAL OTHER INCOME	32,925	63,902	35,612	9,906	13,652	17,839
TOTAL OPERATING INCOME	93,947	103,496	82,158	71,327	76,081	83,422
EXPENDITURE - RUNNING COSTS						
DIESEL FOR GENERATOR	3,920	4,848	5,838	1,476	1,845	3,176
GAS	6,852	6,186	5,849	4,113	5,031	4,339
LOGS	1,740		1,500	2,358		1,243
TELEPHONE - MANAGING WARDEN	1,124	1,164	802	894	874	818
TELEPHONE - BROADBAND & PUBLIC PHONE	814	1,289	1,233	1,250	1,358	1,330
EMPLOYMENT COSTS	25,259	26,641	22,684	20,325	18,632	15,629
RENT	200	200	200	200	200	200
RATES, WASTE, COUNCIL TAX	1,922	1,361	1,868	2,437	2,149	2,539
INSURANCE	6,967	6,641	9,542	4,821	4,349	1,913
ADMIN EXPENSES	1,829	560	1,372	3,631	1,517	750
FIELD STUDIES, EVENTS	0		620	956	1,362	8,202
REPAIRS AND MAINTENANCE - GENERAL	13,374	27,618	13,213	8,871	12,502	16,820
REPAIRS AND MAINTENANCE - HYDRO	4,320	2,241	8,781			
GENERATOR - HIRE AND ASSOCIATED COSTS	2,445		5,822			942
PROPERTY AND CONTENTS IMPROVEMENTS	0	6,453	2,057	4,977	3,099	4,195
STATUTORY PROTECTION - FIRE / ELECTRICAL	507	491	554	1,033	2,658	1,287
CONSUMABLES	6,341	5,927	5,292	4,281	4,136	5,369
WEBSITE & SOFTWARE LICENCE	341	194				
MARKETING	190	410	1,050	1,223	265	1,955
LEGAL EXPENSES - Lease	4,176	2,490	1,140	540	714	1,983
LEGAL EXPENSES - H/R	17,426					
MISPLACED CHEQUES	150					
TOTAL RUNNING COSTS	99,897	94,713	89,417	63,386	60,691	72,690
SURPLUS FROM OPERATIONS	-5,950	8,783	-7,259	7,941	15,390	10,731
CAPITAL EXPENDITURE						
NEW GENERATOR (STEPHILL SSD10000S)			5,245			
SCAFFOLDING TOWER			1,499			
NEW GENERATOR (STEPHILL SSD10000S)						3,600
NEW GENERATOR SHELTER (MATERIALS)						2,500
NEW GENERATOR SHELTER (LABOUR)					2,500	
SHOWER BLOCK INCL 2 LOCHINVAR HEATERS						
SHOWER BLOCK (FINAL PAYMENT)						1,534
BOREHOLE						
OIL TANK						
HYDRO CONTROL SYSTEM & BATTERIES				13,350		
SOLAR PV PANELS				5,907		
TOTAL CAPITAL	0	0	6,744	19,257	2,500	7,634
SURPLUS (DEFICIT) FOR YEAR	-5,950	8,783	-14,003	-11,316	12,890	3,097

Signed



PADDY T MUIR
Treasurer

LOW GILLERTHWAITE FIELD CENTRE

ASSETS ON 31st AUGUST 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
ASSETS															
Current accounts	54,588	42,191	23,746	38,792	52,195	39,497	18,401	14,162	10,203	9,164	11,504	39,891	2,196	6,856	2,971
Deposit account	0	0	0	0	0	0	0	0	1	1	1	1	1	214	212
Subscriptions accounts	6,225	5,385	4,800	3,480	2,445	1,590	720	2,295	1,026	1,409	456	1,683	728	93	973
Building society	10	10	10	10	10	10	10	10	10	10	10	10	10	10	7
Triodos account:															
- Opening balance	25,564	35,521	35,377	35,229	35,136	55,044	48,825	44,604	40,377	33,169	17,329	45,073	58,991	75,755	100,152
- Interest minus bank charges	15	43	144	148	93	92	219	221	228	208	40	56	82	1,235	3,603
- Transfer from / (to) trading account	-20,000	-10,000	0	0	0	-20,000	6,000	4,000	4,000	7,000	15,800	(27,800)	(14,000)	(18,000)	(28,000)
- Closing balance	5,579	25,564	35,521	35,377	35,229	35,136	55,044	48,825	44,604	40,377	33,169	17,329	45,073	58,991	75,755
Balance on Pockit card	568	320	612	820	15	251	17	2	6	13	200	0	0	0	0
Cash / cheques in hand	767	217	215	428	329	849	44	56	694	42	25	0	0	0	567
TOTAL ASSETS AT YEAR-END	67,737	73,687	64,904	78,907	90,223	77,333	74,236	65,350	56,544	51,016	45,365	58,913	48,007	66,164	80,486
INCREASE/ (DECREASE) IN THE YEAR	-5,950	8,783	-14,003	-11,316	12,890	3,097	8,886	8,806	5,529	5,651	-13,549	10,906	-18,157	-14,322	-23,270
THE FUNDS OF THE CHARITY															
Restricted Funds - Cumbria Community Foundation grant for Hub events	667	667													
Repay temporary transfer from Treasurer	24,000														
Designated Funds - backdated rent increase from the new rent commencement date of 1st January 2019	0	6,210													
Reserve Fund	40,000	55,000													
Unrestricted Funds - for general use	3,070	11,810													
TOTAL	67,737	73,687													

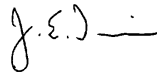
Signed



PADDY T MUIR
Treasurer

I have examined the books and vouchers of the Low Gillerthwaite Field Centre and confirm that the annexed income and expenditure account together with the statement of assets are consistent with the transactions in the financial records.

Signed



JOHN E IRWIN
Independent Examiner

LOW GILLERTHWAITE FIELD CENTRE

England & Wales - Charity number 1188956

Accounts

TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31 AUG 2022

Reference and Administrative Information

Charity Name: Low Gillerthwaite Field Centre
Charity Reg. No. 1188956
Principal address Low Gillerthwaite Field Centre, Ennerdale, Cleator, Cumbria, CA23 3AX

Board of Trustees

Tim Plaice	Chair
Victoria Pearce	Vice Chair
Patrick Muir	Treasurer
Rachael Muir	Secretary
Ian Thompson	
Siân Fox-Collins	
Jennifer Lanham	
Robert Lanham	

Independent Examiner

John Irwin

Structure, governance and management

Type of governing document

CHARITABLE INCORPORATED ORGANISATION' CONSTITUTION ADOPTED 7 APRIL 2020.

How the charity is constituted

CIO

Trustee selection methods

Trustees are elected or re-elected at the Annual General Meeting in November by a vote of the members. A trustee must be a member of the Low Gillerthwaite Field Centre (LGFC) CIO.

Organisational structure

The charity is governed by up to 12 trustees who form the LGFC committee. The LGFC Managing Warden also sits on the committee as a non-voting member. All trustees provide their services on a voluntary basis and receive no remuneration.

The LGFC committee meets every 6-8 weeks and makes all decisions on the operational management of the charity, managing the finances and maintaining the property.

Members

There is a membership of approximately 200. Some of these members provide assistance and technical expertise, especially in maintenance, in running LGFC.

The Managing Warden, and those members who have contact with children during Educational Hub events, have the appropriate DBS certificates.

Relationships with Third Parties

LGFC has a Memorandum of Understanding with the Royal Logistics Corps Trust to make available a specified number of days for non-military adventure training.

The Field Centre premises are leased from Forestry England, with whom we have contact.



Objectives

LGFC is a residential Field Centre in the Ennerdale Valley in West Cumbria. It is in the middle of 'Wild Ennerdale', one of the UK's largest wildland partnerships, which is pioneering innovative ways of natural upland management.

The Field Centre is available for booking by up to 40 people, and all income from overnight stays goes towards maintaining and running the Field Centre.

The aims of the LGFC Association are set out in the constitution as:

- To promote safe enjoyment, understanding, appreciation and use of the environment for people of all ages.
- To encourage personal development and social education of individuals and groups by providing a setting that facilitates working and living together and to generate an awareness of others.
- To be open to all and with a particular commitment to young people without restricting those of modest means.
- To preserve and protect the setting, history and character of the Centre within Ennerdale valley so as to offer this unique experience to future generations.

Activities

The LGFC Association provides a public benefit in a number of ways:

- Provides low cost hostel accommodation for groups including primary and secondary schools, university students, family groups, religious and youth groups.
- A large field provides a safe playing space for children.
- A large classroom with screen provides educational facilities for visitors.
- Has Dark Sky accreditation, and runs free Dark Sky events with the support of a local astronomical society.
- Runs 'Educational Hub' events for local primary school groups.
- Supports sustainability. It is not connected to any mains services; electricity is provided by a micro-hydro-electric scheme and a set of solar panels. Heating is provided by a biomass boiler fed by wood from the local forest, and water from a borehole and spring.

In pursuing these aims, the charity trustees have given due regard to the Charity Commission's guidance on Public Benefit requirements.

Achievements

- Invested £13k in a new hydro-electric control system and batteries, and £6k in solar panels to add to our renewable energy bank. This will reduce our use of the generator, minimising noise in the remote and quiet Wild Ennerdale.
- Installed a log-burning stove in the lounge, and flagged the area outside the classroom to prevent it getting muddy and slippery,
- Members completed maintenance work and many improvements during the annual Working Week, including extending the car park.
- LGFC is now on the Airbnb and Group Accommodation forums.
- A Special Needs School booked a Residential, and we allowed exclusive use for this group even though they were not bringing the full 26.
- Held a subsidised wild food foraging event for members and local families, which was a great success.
- Celebrated our 50th anniversary with a party and live band.
- Survived the pandemic where we were unable to allow visitors to attend the centre. A considerable amount of much needed maintenance was completed during this time: a new roof on a number of areas of the centre, improvements to the walls (internally), heating improvements in the kitchen area.

- Maintenance was also carried out on the Managing Wardens accommodation to improve living conditions (new and increased boiler (hot water))
- Drainage was improved in the yard area to prevent previous years flooding and alleviate any new flooding.

Reserves

The biggest financial risk is probably a prolonged period of closure. We currently maintain a reserve of £60k in unrestricted funds, which would cover the costs of running the Field Centre for one year, with no bednight income. This sum would also cover any unforeseen expenditure that may occur.

Funding

- Almost all of the income comes from bednight fees from people staying overnight at the Field Centre (approx £62k pa). We also receive feed-in tariff payments for the electricity generated by our hydro-electric scheme (£5k pa), and membership fees (£1k pa).
- We received support grant from the government (as many hospitality groups did) which significantly helped us to survive the pandemic. Our employee was furloughed and supported continuing to pay her wages whilst we were closed.

Statement of Trustees responsibilities

The trustees are responsible for keeping proper accounting records that accurately disclose the financial position of the charity. All financial transactions are managed according to a set of rigorous financial procedures. The trustees are responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Tim Plaice
Chair
28 June 2022

LOW GILLERTHWAITE FIELD CENTRE

INCOME AND EXPENDITURE

7th APRIL 2020 TO 31st AUGUST 2021

A 17 month period - from 7th April 2020 (the date of changing to a Charitable Incorporated Organisation) to 31st August 2021 (the end of the first complete financial year)

	2020-21
INCOME	
BEDNIGHTS - GENERAL CUSTOMERS	14,528
BEDNIGHTS - RLC	8,336
PRE-PAID FEES - RLC	36,125
SUB-TOTAL BEDNIGHT INCOME	58,988
GOVERNMENT GRANTS FOR COVID-19	23,303
CJRS (CORONAVIRUS JOB RETENTION SCHEME)	13,780
DONATIONS FROM RLC TRUST PROJECT FUND	39,185
DONATIONS FOR COVID-19	973
OTHER GRANTS & DONATIONS	
SUBSCRIPTIONS	1,135
TRIODOS BANK INTEREST	103
INCOME FROM EVENTS	261
OTHER INCOME	
HYDRO FIT PAYMENTS	
INSURANCE CLAIM FOR FLOOD DAMAGE	
SUB-TOTAL OTHER INCOME	78,740
TOTAL OPERATING INCOME	137,729
EXPENDITURE - RUNNING COSTS	
DIESEL FOR GENERATOR	7,280
GAS	8,623
LOGS	625
TELEPHONE - MANAGING WARDEN	1,498
TELEPHONE - BROADBAND & PUBLIC PHONE	1,803
EMPLOYMENT COSTS	36,093
RENT	283
RATES, WASTE, COUNCIL TAX	2,139
INSURANCE	10,617
ADMIN EXPENSES	1,131
FIELD STUDIES, EVENTS	258
REPAIRS AND MAINTENANCE - GENERAL	33,123

REPAIRS AND MAINTENANCE - HYDRO	5,900	
GENERATOR - HIRE AND ASSOCIATED COSTS	2,426	
PROPERTY AND CONTENTS IMPROVEMENTS	7,310	
STATUTORY PROTECTION - FIRE / ELECTRICAL	722	
CONSUMABLES	8,132	
WEBSITE & SOFTWARE LICENCE	194	
MARKETING	847	
LEGAL EXPENSES	2,965	
TOTAL RUNNING COSTS		131,970
SURPLUS FROM OPERATIONS		5,758
CAPITAL EXPENDITURE		
NEW GENERATOR (STEPHILL SSD10000S)	5,245	
SCAFFOLDING TOWER	1,499	
NEW GENERATOR (STEPHILL SSD10000S)		
NEW GENERATOR SHELTER (MATERIALS)		
NEW GENERATOR SHELTER (LABOUR)		
SHOWER BLOCK INCL 2 LOCHINVAR HEATERS		
SHOWER BLOCK (FINAL PAYMENT)		
BOREHOLE		
OIL TANK		
HYDRO CONTROL SYSTEM & BATTERIES		
SOLAR PV PANELS		
TOTAL CAPITAL		6,744
SURPLUS (DEFICIT) FOR YEAR		-986

LOW GILLERTHWAITE FIELD CENTRE

ASSETS ON 31st AUGUST 2021

	2021
ASSETS	
Current account	42,191
Deposit account	0
Subscriptions account	5,385
Building society	10
Triodos account:	
- Opening balance	35,521
- Interest minus bank charges	43
- Transfer from / (to) trading account	-10,000
- Closing balance	25,564
Balance on Pockit card	320
Cash / cheques in hand	217
TOTAL ASSETS AT YEAR-END	73,687
THE FUNDS OF THE CHARITY	
Restricted Funds - Cumbria Community Foundation	667
Designated Funds - backdated rent increase from th	6,210
Reserves (provisional, to be discussed by the Comm	55,000
Unrestricted Funds - for general use	11,810
TOTAL	73,687

Signed

ROGER WENSLEY
Treasurer

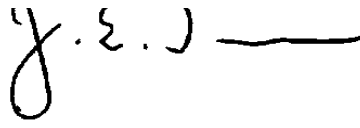


I have examined the books and vouchers of the Low Gillerthwaite Field Centre and confirm that the annexed income and expenditure account together with the statement of assets are consistent with the transactions in the financial records.

Signed



JOHN E IRWIN
Independent Examiner

A handwritten signature in black ink, consisting of the initials 'J.E.I.' followed by a horizontal line.