

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

# Low Gillerthwaite Field Centre CIO

## Financial Statements

Year ended 31 August 2024

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	Page
Trustees' annual report	1
Independent examiner's report to the trustees	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	20
Notes to the detailed statement of financial activities	21

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# Low Gillerthwaite Field Centre CIO

## Trustees' Annual Report

Year ended 31 August 2024

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

### Reference and administrative details

<b>Registered charity name</b>	Low Gillerthwaite Field Centre CIO
<b>Charity registration number</b>	1188956
<b>Principal office</b>	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

<b>Independent examiner</b>	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**

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### **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

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### 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.

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# Low Gillerthwaite Field Centre CIO

## Trustees' Annual Report *(continued)*

Year ended 31 August 2024

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### **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

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### 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

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*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

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### 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

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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

9<sup>th</sup> January 2025

# Low Gillerthwaite Field Centre CIO

## Statement of Financial Activities

Year ended 31 August 2024

		2024		2023
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
<b>Income and endowments</b>				
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)
<b>Total income</b>		<u>121,113</u>	<u>121,113</u>	<u>75,880</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	119,752	119,752	112,388
<b>Total expenditure</b>		<u>119,752</u>	<u>119,752</u>	<u>112,388</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>1,361</u>	<u>1,361</u>	<u>(36,508)</u>
<b>Reconciliation of funds</b>				
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>
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	14	6,574	-
<b>Current assets</b>			
Debtors	15	1,203	-
Cash at bank and in hand		56,667	58,796
		<u>57,870</u>	<u>58,796</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>7,854</u>	<u>3,567</u>
<b>Net current assets</b>		<u>50,016</u>	<u>55,229</u>
<b>Total assets less current liabilities</b>		<u>56,590</u>	<u>55,229</u>
<b>Creditors: amounts falling due after more than one year</b>	17	<u>24,000</u>	<u>24,000</u>
<b>Net assets</b>		<u>32,590</u>	<u>31,229</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>32,590</u>	<u>31,229</u>
<b>Total charity funds</b>	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

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### 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

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### 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

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### 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
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#### **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 £
<b>Donations</b>				
Donations	585	585	4,640	4,640
<b>Grants</b>				
Grants receivable	—	—	5,307	5,307
<b>Subscriptions</b>				
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
	119,752	—	119,752

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Field Centre activities	82,362	240	82,602
Support costs	29,786	—	29,786
	112,148	240	112,388

### 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
	97,566	22,186	119,752	112,388

### 10. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	1,160	—

# 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	2,960	2,820

### 12. Staff costs

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

	2024 £	2023 £
Wages and salaries	31,632	28,828

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 £
<b>Cost</b>	
At 1 September 2023	—
Additions	7,734
<b>At 31 August 2024</b>	<b>7,734</b>
<b>Depreciation</b>	
At 1 September 2023	—
Charge for the year	1,160
<b>At 31 August 2024</b>	<b>1,160</b>
<b>Carrying amount</b>	
<b>At 31 August 2024</b>	<b>6,574</b>
At 31 August 2023	—

### 15. Debtors

	2024 £	2023 £
Trade debtors	1,203	—

# 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>
<b>Net assets</b>	<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>
<b>Net assets</b>	<u>31,229</u>	<u>31,229</u>

# **Low Gillerthwaite Field Centre CIO**

## **Management Information**

**Year ended 31 August 2024**

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**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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	585	4,640
Grants receivable	—	5,307
Subscriptions	660	412
	<u>1,245</u>	<u>10,359</u>
<b>Charitable activities</b>		
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>
<b>Investment income</b>		
Bank interest receivable	135	69
	<u>—</u>	<u>—</u>
<b>Other income</b>		
Trustee loans (being prior year correction of incorrect accounting treatment)	—	(24,000)
	<u>—</u>	<u>—</u>
<b>Total income</b>	<u>121,113</u>	<u>75,880</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u>119,752</u>	<u>112,388</u>
<b>Net income/(expenditure)</b>	<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 £
<b>Expenditure on charitable activities</b>		
<b>Field Centre activities</b>		
<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>
<b>Governance costs</b>		
Accountancy fees	4,286	2,820
Legal and other professional fees	17,900	26,966
	<u>22,186</u>	<u>29,786</u>
<b>Expenditure on charitable activities</b>	<u>119,752</u>	<u>112,388</u>