

REGISTERED COMPANY NUMBER: 12114074 (England and Wales)
REGISTERED CHARITY NUMBER: 1191685

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022
FOR
EDUCATING KIDS OUTDOORS LIMITED

Stanton Ralph & Co Limited
Chartered Accountants
The Old Police Station
Whitburn Street
Bridgnorth
Shropshire
WV16 4QP

EDUCATING KIDS OUTDOORS LIMITED

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FOR THE YEAR ENDED 31ST AUGUST 2022

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EDUCATING KIDS OUTDOORS LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST AUGUST 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Educating Kids Outdoors Ltd (EKO) is governed by a board of four Trustees with a CEO who looks after the day-to-day activities of EKO, leading a small team of two staff on payroll, a group of committed volunteers and occasional contractors brought in to deliver expertise in particular areas such as creative art and food education.

BACKGROUND TO THE CHARITY

In 2012 EKO initially grew out of a desire to enrich children's learning and well-being by running outdoor 'forest school' after school clubs. After a couple of years, in response to parental requests, EKO began offering holiday clubs and received funding which enabled them to be accessible to all.

Over the next 8 years EKO became more established across the West Midlands and in October 2020 we felt we were ready to become a registered charity. Subsequently we have been in a position to bid for funds to increase our offer and impact.

Post pandemic, in September 2021 we developed an award winning outdoor learning programme at Weston Park (a 17th century Grade 1 listed country house set in more than a 1000 acres of Capability Brown designed parkland in Staffordshire). We were awarded the Sandford Award for Heritage Education in 2022 and also successfully registered with OFSTED as a childcare provider.

Being only 8 miles from Telford and 10 miles from Wolverhampton, Weston Park is surrounded by areas of high deprivation and we work with schools and families from the surrounding areas to enable them to participate in our EKO@WestonPark School Visits, our EKO Holiday Clubs and our EKO CPD training for adults and school staff interested in developing outdoor learning skills and experience.

We also offer work experience to secondary school pupils, enrichment placements to trainee teachers and encourage 'student leaders' (aged 16yrs +) to support our holiday clubs to learn about the world of work and start earning.

AIMS AND OBJECTIVES

To enrich the learning and well-being of young people through high quality outdoor learning experiences.

Our strapline is: LEARN: CONNECT: PROTECT

LEARN

Children learn about themselves, about others and to respect their differences through outdoor learning sessions. They also learn about nature and notice seasonal changes.

CONNECT

Children connect with their own emotions and with other people as they try new experiences, as well as with nature by being outside in all seasons.

PROTECT

Children develop resilience in themselves, a caring nature towards others and an understanding of the importance of protecting our natural habitats and wildlife as they spend time outdoors participating in a variety of activities.

EDUCATING KIDS OUTDOORS LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

12114074 (England and Wales)

Registered Charity number

1191685

Registered office

Astol Farmhouse
Norton
Shifnal
Shropshire
TF11 9EW

Trustees

Ms A I Holcroft
R Jackson
T Kenyon-Slaney (resigned 15.3.22)
A Marsh (appointed 15.3.22)

Independent Examiner

Stanton Ralph & Co Limited
Chartered Accountants
The Old Police Station
Whitburn Street
Bridgnorth
Shropshire
WV16 4QP

Approved by order of the board of trustees on 31st May 2023 and signed on its behalf by:

Ms A I Holcroft - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EDUCATING KIDS OUTDOORS LIMITED

Independent examiner's report to the trustees of Educating Kids Outdoors Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Ann Hill FCA CTA

Stanton Ralph & Co Limited
Chartered Accountants
The Old Police Station
Whitburn Street
Bridgnorth
Shropshire
WV16 4QP

31st May 2023

EDUCATING KIDS OUTDOORS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2022

		Year Ended 31.8.22 Unrestricted fund £	Period 1.1.21 to 31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Grants, funding and donations		38,210	10,000
Other trading activities	2	63,568	49,951
Investment income	3	29	112
Total		<u>101,807</u>	<u>60,063</u>
 EXPENDITURE ON			
Raising funds		90,275	36,087
Other		<u>1,790</u>	<u>3,008</u>
Total		<u>92,065</u>	<u>39,095</u>
 NET INCOME		9,742	20,968
 RECONCILIATION OF FUNDS			
Total funds brought forward		20,968	-
 TOTAL FUNDS CARRIED FORWARD		<u><u>30,710</u></u>	<u><u>20,968</u></u>

The notes form part of these financial statements

EDUCATING KIDS OUTDOORS LIMITED

BALANCE SHEET
31ST AUGUST 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
CURRENT ASSETS			
Debtors	6	3,538	14,848
Cash at bank		40,864	20,087
		44,402	34,935
 CREDITORS			
Amounts falling due within one year	7	(13,692)	(13,967)
NET CURRENT ASSETS		30,710	20,968
 TOTAL ASSETS LESS CURRENT LIABILITIES		30,710	20,968
 NET ASSETS		30,710	20,968
 FUNDS	9		
Unrestricted funds		30,710	20,968
TOTAL FUNDS		30,710	20,968

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

EDUCATING KIDS OUTDOORS LIMITED

BALANCE SHEET - continued
31ST AUGUST 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31st May 2023 and were signed on its behalf by:

A I Holcroft - Trustee

R Jackson - Trustee

A Marsh - Trustee

The notes form part of these financial statements

EDUCATING KIDS OUTDOORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST AUGUST 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

EDUCATING KIDS OUTDOORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2022

2. OTHER TRADING ACTIVITIES

	Year Ended 31.8.22 £	Period 1.1.21 to 31.8.21 £
Fees	63,568	49,951

3. INVESTMENT INCOME

	Year Ended 31.8.22 £	Period 1.1.21 to 31.8.21 £
Bank interest	29	112

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2022 nor for the period ended 31st August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2022 nor for the period ended 31st August 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Grants, funding and donations	10,000
Other trading activities	49,951
Investment income	112
Total	60,063
EXPENDITURE ON	
Raising funds	36,087
Other	3,008
Total	39,095
NET INCOME	20,968

EDUCATING KIDS OUTDOORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

20,968

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade debtors	3,058	14,357
Prepayments	480	491
	<u>3,538</u>	<u>14,848</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Bank loans and overdrafts (see note 8)	12,067	12,834
Social security and other taxes	491	-
Accrued expenses	1,134	1,133
	<u>13,692</u>	<u>13,967</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.8.22	31.8.21
	£	£
Amounts falling due within one year on demand:		
Other loan	<u>12,067</u>	<u>12,834</u>

EDUCATING KIDS OUTDOORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2022

9. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	20,968	9,742	30,710
TOTAL FUNDS	<u>20,968</u>	<u>9,742</u>	<u>30,710</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,807	(92,065)	9,742
TOTAL FUNDS	<u>101,807</u>	<u>(92,065)</u>	<u>9,742</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	-	20,968	20,968
TOTAL FUNDS	<u>-</u>	<u>20,968</u>	<u>20,968</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,063	(39,095)	20,968
TOTAL FUNDS	<u>60,063</u>	<u>(39,095)</u>	<u>20,968</u>

EDUCATING KIDS OUTDOORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2022

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2022.

EDUCATING KIDS OUTDOORS LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2022

	Year Ended 31.8.22 £	Period 1.1.21 to 31.8.21 £
INCOME AND ENDOWMENTS		
Grants, funding and donations		
Donations	-	10,000
Grants and funding	38,210	-
	38,210	10,000
Other trading activities		
Fees	63,568	49,951
Investment income		
Bank interest	29	112
	101,807	60,063
Total incoming resources		
EXPENDITURE		
Other trading activities		
Resources and provisions	20,078	2,309
Sub contract	27,284	-
Wages	29,326	28,994
Pensions	394	-
Advertising and marketing	3,110	856
Business insurance	617	115
Repairs and renewals	600	-
Computer expenses	293	652
Motor expenses	3,746	416
Postage and stationery	202	251
Telephone	361	804
Sundry expenses	386	1,284
Entertainment	36	64
Subscriptions	1,406	-
Training	2,436	-
Use of home as office	-	342
	90,275	36,087

This page does not form part of the statutory financial statements

EDUCATING KIDS OUTDOORS LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2022

	Year Ended 31.8.22 £	Period 1.1.21 to 31.8.21 £
Support costs		
Finance		
Bank charges	830	140
Governance costs		
Accountancy	960	2,868
Total resources expended	92,065	39,095
Net income	9,742	20,968

This page does not form part of the statutory financial statements