

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

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2023
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 2023

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EDUCATING KIDS OUTDOORS LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST AUGUST 2023**

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 2023. 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).

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 staff, a group of committed volunteers and occasional sub-contractors brought in to deliver expertise in particular areas such as bushcraft, creative art, special educational needs and food education.

BACKGROUND TO THE CHARITY

In 2012 EKO was set up as a sole-trader business and initially grew out of the Founder and current CEO's 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 school and 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 local schools, families and communities to enable them to participate in our EKO@WestonPark school visits and holiday clubs as well as offering nurture group and social prescribing opportunities and training for adults and school staff interested in developing outdoor learning skills and experience.

We offer in-school EKO sessions to support schools in embedding outdoor learning into their teaching pedagogy and school delivery plan, as well as running after school clubs and supporting local community events.

We also willingly share our learning experiences with other outdoor educators and groups, offer work experience to secondary school pupils, enrichment placements to trainee teachers and employ EKO student leaders (aged 16yrs +) to support our holiday clubs to learn about, and develop confidence in, the world of work.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Working closely with local community leaders and educators to ensure impact on key areas of need, EKO aims to enrich the life-long learning and wellbeing of young people and communities through high quality outdoor learning and nature connecting experiences and opportunities. These include forest school, bushcraft, healthy eating, creative art, environmental education, gardening, mindfulness and a wide variety of approaches to having fun outdoors, in all seasons and weathers, leading to positive outcomes on mental and physical health.

EKO's strapline is: LEARN: CONNECT: PROTECT

LEARN: Learning about ourselves, about others and respecting our differences through experiencing high quality outdoor learning activities involving teamwork and communication. We also learn about nature and notice seasonal changes.

CONNECT: Connecting with own emotions, and with other people, as we persevere with new experiences and develop new skills, as well as connecting with, and observing, nature by being outside in all seasons and in all weathers.

PROTECT: Developing resilience in our physical and mental health by participating in enriching and active outdoor experiences, alongside a caring nature towards others and an understanding of the importance of protecting our natural world.

EDUCATING KIDS OUTDOORS LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST AUGUST 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

At Educating Kids Outdoors, we believe that every child deserves the opportunity to explore, learn and thrive in the great outdoors. Our mission is simple yet profound: to provide transformative outdoor educational experiences that have a positive impact on young people's mental and physical health and inspire a lifelong love for, and appreciation of, nature.

In today's fast-paced digital age, children are spending more time indoors and on their screens than ever before, leading to a concerning trend known as "nature-deficit disorder". This disconnection from the natural world not only impacts their physical and mental health but also deprives them of invaluable opportunities for positive growth and discovery.

Through our programmes and activities, EKO aims to reverse this trend by offering hands-on outdoor learning experiences that spark curiosity, encourage exploration, embrace neuro-divergency, inspire mindfulness and instil a deep appreciation for the environment. Whether it is exploring woodlands, identifying flora and fauna, growing vegetables, getting creating, learning new skills, managing risk or learning about where our food comes from, our aim is to inspire a sense of wonder, awe and resilience in young minds to protect them for the future.

ACHIEVEMENTS AND PERFORMANCE

During this year we have increased our income by 9.9% through successfully applying for both public and private grant funding as well as increasing income from programmes. This has enabled us to develop new part-funded programmes including our Good Growing programme which focuses on healthy eating and learning where our food comes from. This is in response to the rising levels of obesity in children in our local area. This programme was developed by working with the healthcare teams in our local communities to find out key areas of need.

We have taken on another full-time member of staff and increased the number of volunteers supporting the programmes.

Feedback from schools and families continues to be outstanding and an OFSTED visit had no recommendations required.

FINANCIAL REVIEW

Financial position

EKO's income continues to grow year on year and we manage our expenditure carefully and attentively. Our financial performance is positive and we carry over a small reserve to ensure the security of staff payroll for a minimum of 6 months. Next year we will also be investing in our new outdoor classroom, gifted to us by the Weston Park Foundation, by installing heating and drainage for a sink.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document, organisational structure and trustees

The charity's Memorandum and Articles of Association are its governing documents. The charity is governed by a board of at least three Trustees, currently there are four. Each Trustee is appointed by a vote at a general meeting of the charity and is subject to re-election every third year. Every person appointed as a Trustee must also be willing to serve as a Director of the charity.

The Trustees oversee the running of the charity, meeting three times each year to review and plan its operations with meetings on particular areas of the charity held, as necessary, in between the main meetings. The CEO appointed by the Trustees looks after the day-to-day activities of the charity, leading a small team of dedicated staff by example with passionate commitment and energy.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

12114074 (England and Wales)

Registered Charity number

1191685

EDUCATING KIDS OUTDOORS LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2023

Registered office

Astol Farmhouse
Norton
Shifnal
Shropshire
TF11 9EW

Trustees

Ms A I Holcroft
R Jackson
A Marsh
Mrs C L Downes (appointed 12.6.23)

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 22nd February 2024 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 2023.

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

22nd February 2024

EDUCATING KIDS OUTDOORS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2023

		31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities			
General fund	3	111,864	101,778
Investment income	2	32	29
Total		<u>111,896</u>	<u>101,807</u>
 EXPENDITURE ON			
Charitable activities			
General fund		128,764	90,275
Other		4,462	1,790
Total		<u>133,226</u>	<u>92,065</u>
 NET INCOME/(EXPENDITURE)		(21,330)	9,742
 RECONCILIATION OF FUNDS			
Total funds brought forward		30,710	20,968
 TOTAL FUNDS CARRIED FORWARD		<u><u>9,380</u></u>	<u><u>30,710</u></u>

The notes form part of these financial statements

EDUCATING KIDS OUTDOORS LIMITED

BALANCE SHEET
31ST AUGUST 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
CURRENT ASSETS			
Debtors	8	897	3,538
Cash at bank		21,782	40,864
		22,679	44,402
 CREDITORS			
Amounts falling due within one year	9	(13,299)	(13,692)
NET CURRENT ASSETS		9,380	30,710
TOTAL ASSETS LESS CURRENT LIABILITIES		9,380	30,710
NET ASSETS		9,380	30,710
FUNDS	11		
Unrestricted funds		9,380	30,710
TOTAL FUNDS		9,380	30,710

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2023 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.

EDUCATING KIDS OUTDOORS LIMITED

BALANCE SHEET - continued
31ST AUGUST 2023

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 22nd February 2024 and were signed on its behalf by:

A I Holcroft - Trustee

R Jackson - Trustee

A Marsh - Trustee

C L Downes - Trustee

The notes form part of these financial statements

EDUCATING KIDS OUTDOORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST AUGUST 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Society is a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

The financial statements are presented in sterling which is the functional currency of the Society and rounded to the nearest £1.

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.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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.

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.

Debtors and creditors receivable/payable within one year

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

Employment benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

EDUCATING KIDS OUTDOORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2023

1. ACCOUNTING POLICIES - continued

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 so that it therefore meets the definition of a charitable company for UK corporation tax purposes and so that the charity is exempt from corporation tax on its charitable activities.

2. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Bank interest	32	29
	<u> </u>	<u> </u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.8.23	31.8.22
	£	£
Fees	88,548	63,568
Grants	23,316	38,210
	<u> </u>	<u> </u>
	<u>111,864</u>	<u>101,778</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

The Trustees neither received nor waived any remuneration during the year (2022 £nil).

Trustees' expenses

The Trustees did not claim any expenses during the year (2022 £nil).

5. STAFF COSTS

	31.8.23	31.8.22
	£	£
Wages and salaries	50,149	29,326
Other pension costs	4,066	394
	<u> </u>	<u> </u>
	<u>54,215</u>	<u>29,720</u>

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
Average number of employees	3	2
	<u> </u>	<u> </u>

No employees received emoluments of more than £60,000 during the year (2022: none).

EDUCATING KIDS OUTDOORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
General fund	101,778
Investment income	29
Total	<u>101,807</u>
 EXPENDITURE ON	
Charitable activities	
General fund	90,275
Other	1,790
Total	<u>92,065</u>
 NET INCOME	9,742
 RECONCILIATION OF FUNDS	
Total funds brought forward	20,968
 TOTAL FUNDS CARRIED FORWARD	<u><u>30,710</u></u>

7. GOVERNANCE COSTS

	31.8.23	31.8.22
	£	£
Independent examiner's fees	3,474	960
	<u>3,474</u>	<u>960</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade debtors	385	3,058
Prepayments	512	480
	<u>897</u>	<u>3,538</u>

EDUCATING KIDS OUTDOORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2023

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Bank loans and overdrafts (see note 10)	10,088	12,067
Social security and other taxes	671	491
Other creditors	739	-
Accrued expenses	1,801	1,134
	<u>13,299</u>	<u>13,692</u>

10. LOANS

An analysis of the maturity of loans is given below:

	31.8.23 £	31.8.22 £
Amounts falling due within one year on demand:		
Other loan	<u>10,088</u>	<u>12,067</u>

11. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	30,710	(21,330)	9,380
	<u>30,710</u>	<u>(21,330)</u>	<u>9,380</u>
TOTAL FUNDS	<u>30,710</u>	<u>(21,330)</u>	<u>9,380</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,896	(133,226)	(21,330)
	<u>111,896</u>	<u>(133,226)</u>	<u>(21,330)</u>
TOTAL FUNDS	<u>111,896</u>	<u>(133,226)</u>	<u>(21,330)</u>

Comparatives for 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
	<u>20,968</u>	<u>9,742</u>	<u>30,710</u>
TOTAL FUNDS	<u>20,968</u>	<u>9,742</u>	<u>30,710</u>

EDUCATING KIDS OUTDOORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2023

11. MOVEMENT IN FUNDS - continued

Comparative 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>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	20,968	(11,588)	9,380
TOTAL FUNDS	<u>20,968</u>	<u>(11,588)</u>	<u>9,380</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	213,703	(225,291)	(11,588)
TOTAL FUNDS	<u>213,703</u>	<u>(225,291)</u>	<u>(11,588)</u>

12. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme for its employees. The amount recognised as an expense in the period was £4,066 (2022: £394).

EDUCATING KIDS OUTDOORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2023

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2023.

14. MEMBERS LIABILITY

In accordance with the Memorandum and Articles of Association each members' liability is limited to £10 in the event of winding up of the Society.

15. SHARE CAPITAL AND LIMITED BY GUARANTEE

The charity does not have an authorised or issued share capital as its liability is limited by the guarantee of its members, each guaranteeing up to £10 of the charity's debt.

EDUCATING KIDS OUTDOORS LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2023

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Investment income		
Bank interest	32	29
Charitable activities		
Charitable activities	111,864	101,778
Total incoming resources	111,896	101,807
EXPENDITURE		
Charitable activities		
Wages	50,149	29,326
Pensions	4,066	394
Advertising and marketing	1,103	3,110
Resources and provisions	26,141	20,078
Sub contract	37,866	27,284
Business insurance	629	617
Repairs and renewals	-	600
Computer expenses	625	293
Motor expenses	5,789	3,746
Postage and stationery	453	202
Telephone	411	361
Sundry expenses	262	386
Entertainment	126	36
Subscriptions	864	1,406
Training	280	2,436
Accountancy	3,474	960
Bank charges	988	830
	133,226	92,065
Total resources expended	133,226	92,065
Net (expenditure)/income	(21,330)	9,742

This page does not form part of the statutory financial statements