

BIRKHEADS WILD CIO

REPORT AND FINANCIAL STATEMENTS

For the period 16 June 2023 - 31 October 2024

Charity number 1203602

BIRKHEADS WILD CIO

TRUSTEES ANNUAL REPORT

For the period 16 June 2023 - 31 October 2024

The trustees are pleased to present their annual report together with financial statements of the charity for the period 16 June 2023 - 31 October 2024. The accounts show the total for the 16 month period and a separate column to show the total for the 12 months to the 31 October 2024.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

1. Objectives and activities

On 16th June 2023 Birkheads Wild converted to a CIO after over 5 years of operating as a CIC (Community Interest Company). This has been our first full financial year operating as a charity therefore these accounts represent 16 months operation rather than 12 months.

Birkheads Wild supports young people in Gateshead and the wider North East to build a better future for themselves – using the outdoors.

How? By using the outdoors we help young people to grow in skills and confidence, to think for themselves and become more fulfilled. Our work helps young people to understand themselves better, to feel a sense of belonging, to grow in skills and confidence, be healthier, have pride in their own identity and to help them to contribute to wider society.

What? By giving young people more opportunities to discover, explore and enjoy the outdoors. By improving every aspect of their health and wellbeing through outdoor experiences and by helping young people to explore and understand the world around them.

We do this by running;

- ✓ the Duke of Edinburgh's Award scheme (for 14+),
- ✓ our Outdoors Youth Club (11-15 year olds),
- ✓ our Under 11's Forest School After School Club (5 –11 year olds),
- ✓ Alternative Education Provision for young people who are unable to attend school,
- ✓ bushcraft and Forest School day sessions and overnight camps,
- ✓ long term projects with other local charities and community groups.

Our 2 acre site in rural Gateshead has a small Community Garden, goats and hens, a pond, Forest School and bushcraft activities, covered campfire areas, a Cycle Shed, the Barrow Den Yurt and is a campsite with a Camping Exemption Certificate from Natural England which allows for up to 60 overnight stays per year.

Birkheads Wild is for all young people, **however we are increasingly finding that the areas where our work can have most impact is with those young people who struggle to 'fit' in the mainstream schooling system or those who have least opportunity to spend time experiencing the outdoors in a rural setting.** This can be due to a range of factors including; having experienced childhood trauma, having additional needs such as Autism or ADHD, anxiety and depression, domestic abuse or family substance abuse, an unstable/unsupportive home life, or low-income families in urban centres without access to transport or opportunities to spend time in the outdoors.

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We are experiencing a time of increased need, demand and growth: our growth has accelerated post-pandemic due to the mental health crisis amongst young people and cuts in funding in education, healthcare and social services. The COVID-19 pandemic has had a negative impact on the mental and physical health and wellbeing of so many young people, and we have seen an increased need and demand for our services.

Over 80% of the young people we engage with live in Gateshead and the vast majority of our visitors live within a 10 mile radius of our site – including central Gateshead, Felling, Birtley and Blaydon. The remainder live in County Durham, South Tyneside, Sunderland and Newcastle. **Over 85% of the young people who visited in 2023/24 live in a postcode area/ward classed as ‘deprived’ (Index of Multiple Deprivation 1-4).**

56% of carers/parents of our attendees rated their young person’s mental health and wellbeing with a score of 5/10 or less – out of a possible score of 10/10.

2. Achievements and performance

Our Impact (12 months to 31 October 2024):

- This year between 25 and 60 young people engaged with Birkheads Wild each week for 48 weeks of the year.
- Most of these young people return to Birkheads Wild regularly on a long-term basis (more than 10 visits) through their involvement in one or more of the 4 programmes (outlined below).
- Throughout term time all year round we have 25 young people attending our Alternative Education Provision each week for between 2 and 15 hours a week.
- Our numbers increase between March and November when we run our After School and Holiday Clubs weekly with an average group size of 12 young people per session and our Duke of Edinburgh’s Award Programme which had 25 young people enrolled on it this year.

This year young people and their carers/parents or schools have told us:

“I only try new foods when I come to Birkheads Wild.”

Attendee at our Alternative Education Provision, age 13

“Every time our son comes back from a Duke of Edinburgh’s Award event or

similar, he has matured a little more, learned so many life skills and beyond!

He is always full of new knowledge and exciting stories about his latest

adventure with Birkheads Wild. I could never explain how much Birkheads

Wild has done for him, and we are forever grateful for that, along with the

experiences he has had – which we never thought would be possible due to

his Autism and Anxiety Disorder. The work the team do is priceless and we

can’t thank you enough. He has had the best time”

Parent of DoE programme participant 2024

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Our 4 key programmes of work are:

Alternative Education Provision - This year during term time we have provided an average of 75 hours each week of Alternative Education Provision for young people on roll at Gateshead Schools or under the care of Gateshead Council Virtual School, Gateshead council EOTAS (Educated Other Than At School) and SENIT (Special educational Needs and Inclusion) teams. We have worked with young people on roll, but struggling to attend; Furrowfield SEMH School, Emmanuel College, Lord Lawson of Beamish Academy, St Thomas More RC School, Cardinal Hume School, Whickham School, River Tyne Academy PRU.

We also receive a growing number of referrals from primary school aged young people and have worked with young people from Bede Primary, Colgate Primary, Eslington and Ravensworth Primary Schools.

We have strengthened our relationship with Gateshead Virtual School and prioritised places at Birkheads Wild for Care Experienced young people. **In 2023/24 the percentage of Care Experienced young people who attend Birkheads Wild Alternative Education Provision increased to 44% of our overall attendees.**

Of our attendees at Alternative Education Provision this year, 51% have an Education Health Care Plan (EHCP), with a further 22% in the process of applying or appealing a decision at the time of starting at Birkheads Wild.

Our Tutoring offer has continued to grow with a focus on supporting Maths and English Functional Skills Levels 1 and 2 in order to help our young people have more post 16 options open to them where they have missed significant amounts of their education and are unable to sit GCSEs.

Birkheads Wild registered as an AQA Unit Award Centre in January 2024 and young people attending our Alternative Education Provision achieved **63 Unit Award Certificates over the past 10 months**. These vocational certificates are in a range of areas including; Forest School Skills, Bike Maintenance and Cycling, Safe use of Tools, Fire lighting skills and Animal Care.

Duke of Edinburgh's Award - Birkheads Wild is a Licenced Organisation to deliver this prestigious and well-recognised programme of leadership and outdoor skills for young people. Colleges, Universities and Employers all recognise and value the programme, **and this has the potential to be life changing for some of our groups who struggle in a classroom and are unlikely to gain 5+ GSCE passes or other recognised qualifications.**

Our DofE programme is a little different to some those which run in a school setting as it is for **young people who face multiple barriers to participating in DofE in a school**. Our programme is based on the following principles:

1. A more relaxed setting than school, and based almost entirely outdoors at Birkheads Wild;
2. 'Pay what you can afford' – to ensure families and carers aren't out of pocket;
3. 'Aiming high for unique' and unusual Expeditions. This year we are currently supporting; 12 young people to achieve their Bronze award, 7 young people to achieve their Silver and we also launched our first Gold level Award with 6 participants.

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Each year our DofE groups have a much higher proportion of the group with additional needs such as Autism and ADHD, than the national average.

Long term projects with other charities/funders – this year we continued to deliver our Kavli Project to support the mental health and wellbeing of some of the most vulnerable young people in Gateshead with long-term outdoors provision.

Youth Club, After School and Holiday Club provision – we delivered weekly After School and Holiday Club sessions for young people aged between 5 and 14 from Gateshead between March and November. Over 75 young people attended across the year with most of them attending long term (over 6 months of regular attendance)

Our Team – Birkheads Wild increased our employed staff from 6 to 8 this year (all on part time contracts), and we also have a pool of 5 regular freelance staff who support the delivery of our work.

For the 12 months to 31 October 2024 Birkheads Wild increased our turnover to £212,196 From £101,299 In the previous financial year.

The Trustees are grateful to the following funders and supporters we have partnered with to enable our work this year:

Greggs Foundation

Kavli Trust

Gillian Dickinson Trust

Sir James Knott Trust

UK Youth – Pears Foundation

Community Foundation, serving Tyne, Wear and Northumberland

Duke of Edinburgh's Award Resilience Fund

We have also received corporate donations from Berghaus/Pentland Brands - Sunderland as part of a wider partnership to provide our Berghaus Kit Library.

At the end of this year Birkheads Wild also became the nominated charity partner of Cambridge University Press as part of a 2 year partnership with their Gateshead office.

3. Public benefit

The Board of Trustees has referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

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4. Financial review

Birkheads Wild CIO is funded by a variety of income strands. The total income for this year 1 November 2023 – 31st Oct 2024 is £212,196 and for this accounting period (16 months) is £309,470. This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice.

The Statement of Financial Activities for the year ended 31 October 2024, shows a net surplus across all funds of £39,342 (2023: £nil).

The Balance Sheet at 31 October 2024 shows total funds carried forward of £39,342 of which £113 are restricted funds, the trustees have designated funds totalling £31,000 as detailed in the reserves policy, the unrestricted reserves are £8,230.

Reserves policy

The Board of Trustees has examined the charities requirements for reserves in light of the major risks to the organisation. The established policy is for designated unrestricted funds held by the charity to be set at 6 months of the expenditure plus estimated redundancy and close down costs; the designated fund for the year is £6,000. The reserves are needed to maintain the current activities of the charity in the event of a significant drop in funding.

5. Plans for future periods

In our Future Projects Fund of £25,000 we have allocated a proportion of funds to the following forthcoming internal projects for 2024/25 including: £2,000 to Gateshead Gardening for Health Project, £5,000 to Birkheads Wild Site Development Project and £10,000 towards Staff Investment and Growth.

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6. Reference and administrative details of the charity, its trustees and advisors

Charity Name Birkheads Wild CIO

Registered
Charity Number 1203602

Trustees	Eleanor Turner	Appointed 16 June 2023
	Philip Douglas	Appointed 16 June 2023
	Gemma Messenger	Appointed 16 June 2023
	Alison Collins	Appointed 16 June 2023
	Joanne O'Leary	Appointed 16 June 2024

Chief Executive Fiona O'Connor

Registered Office 1 Birkheads
Marley Hill
Newcastle upon Tyne
NE16 5EL

Independent
Examiner MW Accounting Services
Woodgate House
5c Wood Street
Gateshead
NE11 9NP

Bankers Co-operative Bank Plc
Norfolk House
84/86 Grey Street
Newcastle
NE1 6BZ

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7. Structure, governance and management

Governing documents

Birkheads Wild CIO is a charitable incorporated organisation, governed by its constitution, adopted on 16th June 2023.

Appointment of Trustees

Trustees are elected by members of the organisation at the Annual General Meeting (AGM) and are eligible to stand for re-election each year. There is a minimum of three and maximum of 12 trustees at any given time. The trustees have the power to co-opt up to three other members and agree to meet at least four times a year.

Newly appointed trustees are invited to an induction day which includes meeting with the other trustees and the Coordinator to get an overview of the work of the charity, including its constitution and its finances. Part of this day also includes a brief induction with other key staff members. Trustees are given a copy of the constitution and the previous year's annual report and accounts. Should trustee training be required, this is arranged and once a year a development day is held for all trustees and staff.

Organisation

The trustees administer the charity and the Chief Executive is responsible for managing the work of the charity on a day-to-day basis.

The trustees are aware that the major risk to the organisation is lack of funding. Each quarter the risk is assessed when budgets are compared to actual spend and reserves are reviewed on a yearly basis to ensure that there are sufficient funds available to cover five months running costs and any possible redundancy costs.

Risk management

The Board of Trustees has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

8. Trustees responsibilities in relation to the financial statement

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 30/01/25 and signed on their behalf by:


Ellie Turner (Feb 4, 2025 09:23 GMT)

Eleanor Turner
Chair

BIRKHEADS WILD CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the period 16 June 2023 to 31 October 2024

I report on the financial statements of Birkheads Wild CIO for the period 16 June 2023 to 31 October 2024, which are set out on pages 10 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Michelle Wright MAAT
MW Accounting, Bookkeeping & Training
Woodgate House
Wood Street
Gateshead
NE11 9NP
Date: 04/02/25

Michelle Wright

BIRKHEADS WILD CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the period 16 June 2023 to 31 October 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 16 months to 2024 £	Total 12 months to 2024 £
Income from:						
Exceptional Item	6	25,574	-	2,097	27,672	-
Donations and legacies	7	2,301	-	-	2,301	500
Charitable activities						
Grants	8	101,931	-	7,731	109,663	76,055
Other trading activities & contracts	9	169,834	-	-	169,834	135,642
Total income		299,641	-	9,828	309,470	212,196
Expenditure on:						
Charitable activities						
Operation of the charity	10	260,412	-	9,716	270,127	203,575
Total expenditure		260,412	-	9,716	270,127	203,575
Net income/(expenditure)		39,230	-	113	39,342	8,621
Transfers between funds		(31,000)	31,000	-	-	-
Net income/(expenditure) and net movement of funds		8,230	31,000	113	39,342	8,621
Reconciliation of funds						
Total funds brought forward		-	-	-	-	-
Total funds carried forward		8,230	31,000	113	39,342	8,621

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 12 to 21 form an integral part of these accounts.

BALANCE SHEET

As at 31 October 2024

	Notes	£	Total 16 months to 2024 £	£	Total 2023 £
<u>Fixed assets</u>					
Tangible assets	17		12,316		-
<i>Total fixed assets</i>			12,316		-
<u>Current assets</u>					
Debtors	18	7,188		-	
Cash at bank and in hand	19	22,734		-	
<i>Total current assets</i>		29,922		-	
Creditors: amounts falling due within one year	20	(2,896)		-	
<i>Net current assets</i>			27,026		-
<i>Total assets less current liabilities</i>			39,342		-
<i>Total net assets or liabilities</i>			39,342		-
<u>Funds of the charity</u>					
Unrestricted income funds			8,230		-
Designated funds			31,000		-
Restricted income funds			113		-
<i>Total funds</i>			39,342		-

The notes on pages 12 to 21 form an integral part of these accounts.

These financial statements were approved by the Board on:

and are signed on its behalf by:

Eleanor Turner
Chair

30/01/25



Ellie Turner (Feb 4, 2025 09:23 GMT)

BIRKHEADS WILD CIO

NOTES TO THE FINANCIAL STATEMENTS

For the period 16 June 2023 to 31 October 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Birkheads Wild CIO meets the definition of a public benefit entity under FRS 102.

The statement of financial activities, and notes on income and expenditure have been prepared showing the totals as the 16 months to cover the period 16th June 2023 to 31st October 2024, the column of comparison is showing the total for the 12 months covering 1st November 2023 to 31st October 2024 which would be the normal 12 month financial year.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £23,230 and has already secured a significant amount of funding for the current year. The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

BIRKHEADS WILD CIO

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3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.7 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.8 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.9 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of support activities undertaken to further the purposes of the charity and their associated support costs.

BIRKHEADS WILD CIO

NOTES TO THE FINANCIAL STATEMENTS

For the period 16 June 2023 to 31 October 2024

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer Equipment	Straight line over three years
Plant & Machinery	Straight line over ten years

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NOTES TO THE FINANCIAL STATEMENTS

For the period 16 June 2023 to 31 October 2024

Incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
6 Exceptional item			
Transfer of funds from unincorporated entity	25,574	2,097	27,672
	<u>25,574</u>	<u>2,097</u>	<u>27,672</u>

As at 16 June 2023 the assets of Birkheads Wild Community Interest Company, company number 1203602 were transferred to Birkheads Wild CIO.

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 16 months to 2024 £	Total 12 months to 2024 £
7 Donations and legacies				
Donations and gifts	2,301		2,301	500
	<u>2,301</u>	<u>-</u>	<u>2,301</u>	<u>500</u>
8 Charitable activities				
<u>Income from grants</u>				
Co-op Community Fund	1,007	-	1,007	-
Sir James Knott Trust	18,000	-	18,000	13,500
Kavli Trust	25,401		25,401	12,500
Gillian Dickinson Trust	15,000		15,000	-
Elsie Davis Trust	-	3,500	3,500	3,500
UK Youth	13,500	-	13,500	13,500
Greggs Foundation	20,000	-	20,000	20,000
Community Foundation service	8,000	-	8,000	8,000
Tyne & Wear & Northumberland				
Duke of Edinburgh Award	-	4,231	4,231	4,231
Resilience Fund				
Other grants	1,024	-	1,024	824
	<u>101,931</u>	<u>7,731</u>	<u>109,663</u>	<u>76,055</u>
9 Other trading activities				
Temporary letting of charitable property	9,041	-	9,041	4,671
Schools and Local Authority contracts	138,844	-	138,844	118,746
Activities and events	9,499	-	9,499	6,196
Other income	12,450	-	12,450	6,029
	<u>169,834</u>	<u>-</u>	<u>169,834</u>	<u>135,642</u>

Income was £309,470 (2023: £0) of which £299,641 was unrestricted or designated (2023: £0) and £9,828 was restricted (2023: £0)

BIRKHEADS WILD CIO

NOTES TO THE FINANCIAL STATEMENTS

For the period 16 June 2023 to 31 October 2024

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 16 months to 2024 £	Total 12 months to 2024 £
10 Charitable activities				
<u>Direct costs</u>				
Project staff costs	160,036	562	160,598	129,584
Project costs	3,063	1,313	4,377	4,142
Activities and events	19,937	4,340	24,276	16,631
Training costs	1,362	3,500	4,862	4,062
Volunteer costs	40	-	40	-
<u>Support costs</u>				
Management / admin staff costs	56,540	-	56,540	35,969
Depreciation	4,602	-	4,602	2,556
Premises expenses	1,070	-	1,070	2,437
Office costs	3,316	-	3,316	2,616
Professional fees	10,142	-	10,142	5,274
<u>Governance costs</u>				
Trustees meeting costs and AGM	204	-	204	204
Independent examiner's fees for reporting on the accounts	100	-	100	100
	<u>260,412</u>	<u>9,716</u>	<u>270,127</u>	<u>203,575</u>

Expenditure on charitable activities was £270,127 (2023: £0) of which £260,412 was unrestricted or designated (2023: £0) and £9,716 was restricted (2023: £0)

11 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	100	-
Other accountancy services paid to the examiner	1,200	-
	<u>1,300</u>	<u>-</u>

12 Analysis of staff costs and the cost of key management personnel

	2024 £	2023 £
Salaries and wages	173,263	-
Social security costs	14,476	-
Pension costs (defined contribution pension plan)	3,347	-
	<u>191,085</u>	<u>-</u>

No employee received remuneration above £60,000 (2023: nil)

The key management personnel of the charity, comprise the trustees and the Chief Executive. The total employee benefits of the key management personnel of the charity were £36,000 (2023: £nil).

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NOTES TO THE FINANCIAL STATEMENTS

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13 Staff numbers

The average monthly head count was 7 staff (2023: 0 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2024 Number	2023 Number
The parts of the charity in which the employee's work		
Management and admin	1.0	0.0
Charitable activities	3.0	0.0
	4.0	0.0

14 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

15 Defined contribution pension scheme

The charitable company contributes to individual private staff pension schemes, The employer's pension costs represent contributions payable by the charity.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £3,470 (2023: £0). There was £593 outstanding as at 31 October 2024 (2023: £0).

16 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

BIRKHEADS WILD CIO

NOTES TO THE FINANCIAL STATEMENTS

For the period 16 June 2023 to 31 October 2024

17 Tangible fixed assets	Fixtures & Fittings £	Computer Equipment £	Plant & Machinery £	Total £
Cost				
Balance brought forward	-	-	-	-
Transfer from CIC	-	-	19,012	19,012
Additions	2,880	1,561	1,400	5,841
Disposals	-	-	-	-
Balance carried forward	2,880	1,561	20,412	24,853
Depreciation				
Basis	SL	SL	SL	
Rate	over 4 years	over 3 years	over 10 years	
Balance brought forward	-	-	-	-
Transfer from CIC	-	-	7,934	7,934
Depreciation charge for year	-	602	4,001	4,602
Disposals	-	-	-	-
Balance carried forward	-	602	11,935	12,537
Net book value				
Brought forward	-	-	-	-
Carried forward	2,880	960	8,476	12,316
18 Debtors and prepayments (receivable within 1 year)		2024 £	2023 £	
Trade debtors		7,188	-	
		7,188	-	
19 Cash at bank and in hand		2024 £	2023 £	
Bank current account		22,734	-	
		22,734	-	
20 Creditors and accruals (payable within 1 year)		2024 £	2023 £	
Trade creditors		288	-	
PAYE		1,587	-	
Pension		593	-	
Other creditors		428	-	
		2,896	-	

BIRKHEADS WILD CIO

NOTES TO THE FINANCIAL STATEMENTS

For the period 16 June 2023 to 31 October 2024

21 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

22 Analysis of charitable funds

Analysis of movements in unrestricted funds As at 31 October 2024

	Transfer CIC Entity £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	25,574	274,067	(260,412)	(31,000)	8,230
Totals	25,574	274,067	(260,412)	(31,000)	8,230

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' after allowing for designated funds

Analysis of movement in designated funds As at 31 October 2024

	Transfer CIC Entity £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Designated funds					
Designated fund reserves	-	-	-	6,000	6,000
Designated fund future projects	-	-	-	15,000	15,000
Designated fund professional development	-	-	-	10,000	10,000
Totals	-	-	-	31,000	31,000

Purpose of designated funds

Designated fund reserves The Board of Trustees has designated funds to cover 6 months of expenditure to meet the capital requirement of the charity in the event of a significant drop in funding.

Designated fund future projects This is set aside for planned work to improve and update the site

Designated fund professional development This is set aside for development of current staff

BIRKHEADS WILD CIO

NOTES TO THE FINANCIAL STATEMENTS

For the period 16 June 2023 to 31 October 2024

22 Analysis of charitable funds continued

Analysis of movement in restricted funds

As at 31 October 2024

	Transfer CIC Entity £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Groundwork Comic Relief	1,735	-	(1,622)	-	113
Duke of Edinburgh Award	362	4,231	(4,594)	-	-
Resilience Fund					
Elsie Davis Trust	-	3,500	(3,500)	-	-
Totals	2,097	7,731	(9,716)	-	113

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Groundwork Comic Relief	Gender justice girls only programme
Duke of Edinburgh Award	To future proof the organisations kit library
Resilience Fund	
Elsie Davis Trust	Training and development of the Youth Board

Transfers between funds

	Reason for transfer	Amount £
Between unrestricted and designated funds	The board agreed to set aside funds for the development of the organisation and future projects	31,000

23 Capital commitments

As at 31 October 2024, the charity had no capital commitments

24 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Tangible fixed assets	12,316	-	-	12,316	-
Cash at bank and in hand	(8,379)	31,000	113	22,734	-
Other net current assets/(liabilities)	4,292	-	-	4,292	-
	8,229	31,000	113	39,342	-

BIRKHEADS WILD CIO

NOTES TO THE FINANCIAL STATEMENTS

For the period 16 June 2023 to 31 October 2024

25 Guarantee

There have been no guarantees given by the charity at 31 October 2024.

26 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 October 2024.

27 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 16 June 2023 as a body corporate under part 11 of the Charities Act 2011.