

BIRKHEADS WILD CIO

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 October 2025

Charity number 1203602

The trustees are pleased to present their annual report together with financial statements of the charity for the year ended 31 October 2025. The accounts show the total for the 12 month period and a separate column to show the total for the 16 month period to the 31 October 2024 – longer year due to date of conversion to a charity from a CIC.

The financial statements comply with the Charities Act 2022, 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

Established in 2017 Birkheads Wild supports young people in Gateshead and the wider North East to build a better future for themselves – using the outdoors. We believe that getting outdoors is vital to every aspect of our health and wellbeing and crucial to our understanding of nature and the world around us. We want to help local young people (and their families) to have more opportunities to discover, explore and enjoy the outdoors. The majority of our work is with young people with complex mental health issues, young people facing barriers to education and health services, young people who suffer severe childhood neglect and young people suffering inequality and social marginalisation.

How? By using the outdoors we help transform young people's learning experience. 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? We deliver nature-based learning with measurable impact. 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;

- Alternative Education Provision for young people who face barriers to attending school
- the Duke of Edinburgh's Award scheme (for 14+)
- our Outdoors Youth Club (11-15 year olds), Under 11's Forest School After School Club (5 –11 year olds), and Holiday Club provision
- Overnight camps for other youth groups, schools and Duke of Edinburgh's Award groups
- Longer term projects with other charities and funders

What do we mean when we say we help young people build better futures for themselves – using the outdoors?

Birkheads Wild used nature and the outdoors to build confidence, skills and resilience. We work hard to address the following societal challenges:

1. Poor mental health and emotional wellbeing amongst young people in Gateshead

- we continue to work with young people with the most complex mental health issues including childhood trauma, anxiety and depression. Time spent with our multi-disciplinary team at Birkheads Wild improves wellbeing, teaches support strategies for emotional and behavioural regulation as well as building self-esteem.

2. Barriers to education and health services - an increasing number of young people in Gateshead are unable to access /excluded from accessing formal education. Mental Health services have long waiting lists or would be inaccessible to the young people we work with due to the barriers they face to engaging with services in a formal/clinical setting.

3. Inequality and social marginalisation - our target groups are those young people who have suffered severe childhood trauma/neglect and those with Autism and/or ADHD to help improve the mental health, skills level and therefore life chances of these young people/ This includes increased chances of gaining future education, training or employment. Gateshead and the wider North East continue to experience poor mental health, poor educational attainment, higher numbers of young people who are Care-Experienced and greater inequality than compared to the rest of England.

Who do we support:

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, neglect, loss or bereavement or domestic abuse
- having additional needs such as Autism or ADHD
- anxiety and depression
- an unstable/unsupportive home life
- low-income families in urban centers without access to transport or opportunities to spend time in the outdoors.

Our reputation for long term success in improving the futures of young people continues to grow in Gateshead (and beyond) and we are professionally respected for our approach by the stakeholders we work with. This means the demand for our services continues to grow, along with the complexity of the young people who are being referred to us.

The number of young people who have experienced significant neglect and childhood trauma who are referred to us continues to rise – this year **58% of our regular attenders of Alternative Education provision have a Social Worker assigned to them/their families or have Social Services involved in their lives.**

We have well-documented success with the most complex young people in Gateshead who often face multiple barriers to engaging with education and wider health and social care support 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 2024/5 live in a **postcode area/ward classed as ‘deprived’ (Index of Multiple Deprivation 1-4).**

47% of carers/parents of our attendees rated their young person’s mental health and wellbeing with a score of **5/10 of less – out of a possible score of 10/10** - when they started at Birkheads Wild.

Our site:

Our 2 acre site in rural Gateshead has a small Community Garden, goats and hens, a pond, 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. Due to accidental fire damage to our Yurt, this year our insurance company supported us to make significant repairs and upgrades to the Barrowden Yurt. We have also commenced finding and building a temporary space which will become an office and classroom on site (expected completion mid 2026).

In the past 12 months we have planted over **100 young native trees on site** – with the help of corporate volunteers from Berghaus, Cambridge University Press and Greggs.

2. Achievements and performance

Birkheads Wild staff report on each individual session which along with regular check ins with a clinical psychologist, reports from our on-site Occupational Therapist and staff attendance at care review sessions help us to build an important bank of data that we can use to track and monitor progress. This data also informs any gaps in provision and ultimately the strategic direction of the organisation.

All safeguarding concerns are reported using the official channels and The Board receives verbal overviews of safeguarding concerns quarterly. We have clear structures and a robust set of policies and procedures in place covering all aspects of the charity.

Our Impact (12 months to 31 October 2025):

- This year between **25 and 60** young people aged 5-18 engaged with Birkheads Wild each week for **48** weeks of the year.
- **80% of these young people return to Birkheads Wild regularly on a long-term basis** (more than 10 visits or at least weekly for 1 consecutive half term) through their involvement in one or more of the 4 programmes outlined below).
- Throughout term time, all year round we have between **25 and 30** young people attending our Alternative Education Provision each week for between **2 and 15** hours a week.
- Our numbers of young people attending increase between March and November when we run our After School clubs weekly and Holiday Clubs (with an average group size of 12 young people per session).
- Our Duke of Edinburgh's Award Programmes had 20 young people enrolled on it this year.

Our achievements under our 4 key programmes of work are:

Alternative Education Provision

This year during term time, we have provided an average of 109 hours each week of Alternative Education Provision (increased from 75 hours per week in the previous year) - this is a total of 4142 hours of session delivery across the year

This provision is 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 SEN (Special Educational Needs and Inclusion) teams.

We are now a registered provider of Alternative Education Provision for Durham County Council and have had 5 pupils on roll at Durham Schools attend our provision this year.

We have worked with young people on roll, but facing barriers to attending 7 Gateshead Secondary Schools, 2 Specialist SEMH Schools and 3 Gateshead Primary Schools, 1 Durham Secondary and 3 Durham primary Schools.

In line with national trends we have seen a growing number of referrals to our service from primary-school aged young people who are facing barriers to attending school.

We have strengthened our relationship with Gateshead Virtual School and prioritised places at Birkheads Wild for Care Experienced young people. In 2024/5 the percentage of Care Experienced young people who attend Birkheads Wild Alternative Education Provision was **43% of our overall attendees**.

Of the young people attending our Alternative Education Provision in 2024/5:

- **80% attended long term** (at least once a week for a half term).
- **100%** are classed as having SEND (Special Educational Needs or Disabilities)
- **38%** have an Education Health Care Plan (EHCP), with a further **45%** in the process of applying or appealing a decision on an EHCP, or on the waiting list for Neurodevelopmental Assessment at the time of starting at Birkheads Wild.
- **56%** declared that their family is in receipt of benefits

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. **21%** of the young people attending our Alternative Education Provision received **Tutoring in Maths and English** . **We had 4 Year 11 students receiving Tutoring this year and all 4 achieved passes in the exams they sat at Birkheads Wild – Levels 1 and 2 Maths and English Functional Skills.**

Birkheads Wild registered as an AQA Unit Award Centre in January 2024 and young people attending our Alternative Education Provision achieved 69 Unit Award Certificates over the past 12 months (and increase on 63 in the previous year). 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.

Birkheads Wild is a **Feeding Families Hub** and in the last 12 months we have **distributed 208 food boxes** to families in need who access our services.

BIRKHEADS WILD SUPPORTING YOUNG PEOPLE IN THE NORTH EAST TO BUILD A BETTER FUTURE FOR THEMSELVES USING THE OUTDOORS

In the last 12 months
we delivered an average of
109 HOURS per week of
Alternative Education Provision
which equals
4142 HOURS per year.



Birkheads Wild is a
FEEDING FAMILIES HUB
and in the last 12
months we have
distributed
208 food boxes to
families in need
who access our
services.



In the last 12
months we have planted over
**100 YOUNG NATIVE TREES ON
SITE** - with the help of corporate
volunteers from Berghaus,
Cambridge University Press
and Greggs.



In 2024/5 we
delivered over **105 HOURS** of
**AFTER SCHOOL AND HOLIDAY
CLUB** provision for
5-14 year olds.



In 2024/5 we supported
20 young people aged 14-18
to work towards their **DUKE
of EDINBURGH'S AWARD** at
BRONZE, SILVER or
GOLD level



Scan the QR
code to visit
our website



Follow us on
instagram, scan
the QR to join in

Find out more about us at birkheadswild.org.uk

**BIRKHEADS
WILD**
a place for free range humans

OF THE YOUNG PEOPLE ATTENDING OUR ALTERNATIVE EDUCATION PROVISION IN 2024/25

**80%
ATTENDED
SESSIONS
LONG TERM**

(at least 1 consecutive
half term)



**43%
ARE CARE
EXPERIENCED**



**58% HAVE A
SOCIAL WORKER
OR SOCIAL
SERVICES**

involved in their lives



**100% ARE
CLASSED AS
HAVING SEND**

(Special Educational Need
or Disabilities)



**21% RECEIVED
TUTORING IN MATHS
AND ENGLISH**



**38% HAVE
AN EHCP**

(Education Health Care Plan)



**45% are waiting
assessment for an EHCP
or Neurodevelopmental
Assessment for ADHD
or Autism**

Carers/parents of **47%** of
our attendees scored their
young person's **mental
health** as **5/10** or lower
(out of a possible high
score of 10)



**59%
DECLARED THEY
ARE IN RECEIPT
OF BENEFITS**



Scan the QR
code to visit
our website



Follow us on
instagram, scan
the QR to join in

Find out more about us at birkheadswild.org.uk

**BIRKHEADS
WILD**
a place for free range humans

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 less likely to gain 5+ GCSE 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 participating in the Award;
3. 'Aiming high' for unique and unusual overnight camping Expeditions – which this year have included canoeing and hiking at Kielder Water, Cycling from Scotland to Tyneside and Sailing off the Sussex coast.

In the past 12 months we supported:

9 young people towards achieve their Bronze award, 7 young people to achieve their Silver and 5 young people towards achieving their Gold level Award.

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 DofE group.

Long term projects with other charities/funders – this year we continued to deliver our Kavli Trust Project to support the mental health and wellbeing of some of the most vulnerable young people in Gateshead with long-term outdoors provision and support from a Clinical Psychologist and Occupational Therapist (specialising in Loss and Grief).

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).

Thanks to support from the Community Foundation NE/Gateshead VCS grant we have been able to provide full and part funded bursary places to Gateshead residents on our Under 11s After School Club, Young Explorers Youth Club and our Holiday Clubs during Easter and Summer Holidays.

This year we delivered over 105 hours of After School and Holiday Club provision for 5-14 year olds.

Our Team

Birkheads Wild has an employed staff team of 7 part and full time staff, and a pool of 6 regular freelance staff who support the delivery of our work. We invest in our team – in the past year we held 7 internal training and development days for the full staff and freelance team.

Individual team members also undertook an average of an additional 1.5 days of training in the past 12 months.

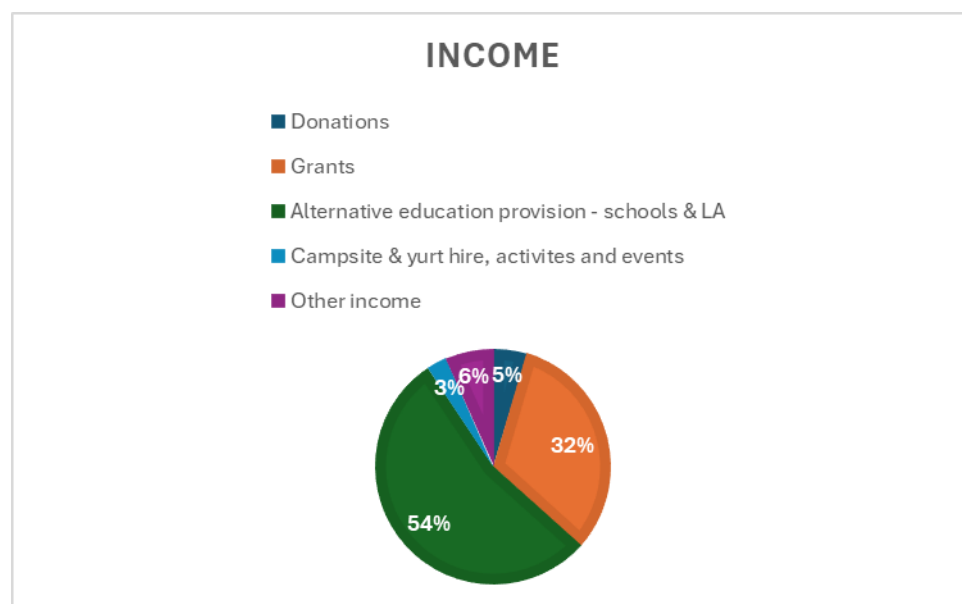
Award Nominations

For the second year running Birkheads Wild was Shortlisted as Charity/Voluntary Sector Organisation of the Year in the Gateshead Awards – as voted for by the people of Gateshead.

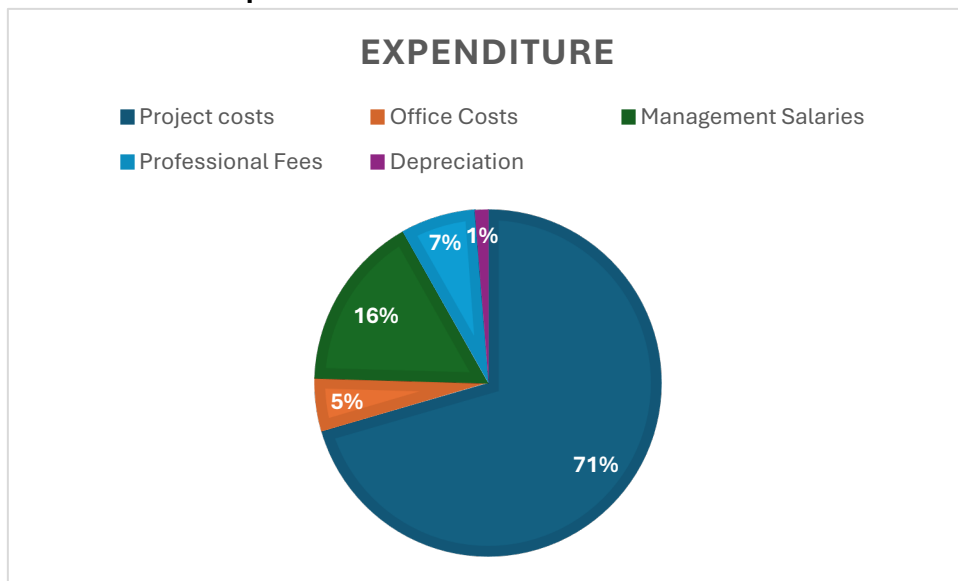
Financial Achievements

For the 12 months to 31 October 2025 Birkheads Wild increased our turnover to £323,445 from £309,470 in the previous financial year (16 month year due to the date we converted to a charity). Birkheads Wild has seen a substantial growth in income from its delivery alternative provision. The organisation has increased its financial sustainability largely through being awarded multi-year grant funding and practices robust cost control to ensure the majority of the income is spent on the delivery of projects.

Breakdown of Income 1st Nov 2024 – 31st October 2025



Breakdown of Expenditure 1st Nov 2024-31st Oct 2025



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 North East

Burns Price Foundation

Duke of Edinburgh's Award Resilience Fund

Tesco Stronger Starts

We have also received corporate donations from Berghaus/Pentland Brands – Sunderland, Newcastle Airport and Costco.

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.

4. Financial review

Birkheads Wild CIO is funded by a variety of income strands. The total income for this year to 31st Oct 2025 is £323,445 (2024 16 months: £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 2025, shows a net surplus across all funds of £49,858 (2024 16 months: £39,343).

The Balance Sheet at 31st October 2025 shows total funds carried forward of £89,201 (2024: £39,342). The trustees have designated funds totaling £62,000 as detailed in the reserves policy, the unrestricted reserves are £27,201 (2024: £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 £12,100. 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 2025/26 including: £2,000 to Gateshead Gardening for Health Project, £5,000 to Birkheads Wild Site Development Project (a new temporary classroom and small office on site in 2026) and £10,000 towards Staff Investment and Growth. Following the accidental fire in the Yurt our insurance company Aviva paid out for significant repairs and upgrades this year.

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

Charity Name	Birkheads Wild CIO	
Registered Charity Number	1203602	
Trustees	Eleanor Turner Philip Douglas Gemma Messenger Alison Collins Joanne O'Leary Robert Adams Kenzie Elliott	Chair Appointed 3 Nov 2025 Board Observer – Young Trustee
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	

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 meeting which includes meeting with the other trustees and the CEO to get an overview of the work of the charity, including its constitution and its finances. 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 at least 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 all aspects of the operation of the charity and for ensuring the consistent quality of the delivery of all operational aspects of the charity. 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.

12/05/2026

Approved by the trustees onand signed on their behalf by:



Eleanor Turner
Chair

BIRKHEADS WILD CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 October 2025

I report on the financial statements of Birkheads Wild CIO for the year ended 31 October 2025, which are set out on pages 16 to 27.

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 2022 ("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 (May 19, 2026 10:34:39 GMT+1)

Michelle Wright MAAT
MW Accounting, Bookkeeping & Training
Woodgate House
Wood Street
Gateshead
NE11 9NP
Date: 12/05/2026

BIRKHEADS WILD CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 October 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 16 months to 2024 £
Income from:						
Exceptional Item	6	-	-	-	-	27,672
Donations and legacies	7	10,878	-	4,003	14,881	2,301
Charitable activities						
Grants	8	96,174	-	7,472	103,646	109,663
Other trading activities & contracts	9	201,784	-	3,135	204,919	169,834
Total income		308,836	-	14,610	323,445	309,470
Expenditure on:						
Charitable activities						
Operation of the charity	10	258,865	-	14,723	273,588	270,127
Total expenditure		258,865	-	14,723	273,588	270,127
Net income/(expenditure)		49,971	-	(113)	49,858	39,343
Transfers between funds		(31,000)	31,000	-	-	-
Net income/(expenditure) and net movement of funds		18,971	31,000	(113)	49,858	39,343
Reconciliation of funds						
Total funds brought forward		8,230	31,000	113	39,343	-
Total funds carried forward		27,201	62,000	-	89,201	39,343

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 18 to 27 form an integral part of these accounts.

	Notes	£	Total 2025 £	£	Total 16 months to 2024 £
<u>Fixed assets</u>					
Tangible assets	17		26,293		12,316
Total fixed assets			26,293		12,316
<u>Current assets</u>					
Debtors	18	41,699		7,188	
Cash at bank and in hand	19	26,232		22,734	
Total current assets		67,931		29,922	
Creditors: amounts falling due within one year	20	(5,023)		(2,896)	
Net current assets			62,908		27,026
Total assets less current liabilities			89,201		39,343
Total net assets or liabilities			89,201		39,343
<u>Funds of the charity</u>					
Unrestricted income funds			27,201		8,230
Designated funds			62,000		31,000
Restricted income funds			-		113
Total funds			89,201		39,343

The notes on pages 18 to 27 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

12/05/2026



BIRKHEADS WILD CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 October 2025

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 2022.

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 12 months to cover the year end 31st October 2025, the column of comparison is showing the total for the 16 months covering 16th June 2023 to 31st October 2024 which is a 16 month period year.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £27,201 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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 October 2025

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 year ended 31 October 2025

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
Office equipment	Straight line over four years
Fixtures & fittings	Straight line over four years

BIRKHEADS WILD CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 October 2025

Incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
6 Exceptional item				
Transfer of funds from unincorporated entity	-	-	-	27,672
	<u>-</u>	<u>-</u>	<u>-</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 2025 £	Total 16 months to 2024 £
7 Donations and legacies				
Donations and gifts	10,878	4,003	14,881	2,301
	<u>10,878</u>	<u>4,003</u>	<u>14,881</u>	<u>2,301</u>

8 Charitable activities

Income from grants

Co-op Community Fund	-	-	-	1,007
Sir James Knott Trust	9,000	-	9,000	18,000
Kavli Trust	23,874	-	23,874	25,401
Gillian Dickinson Trust	10,000	-	10,000	15,000
Elsie Davis Trust	-	-	-	3,500
UK Youth	9,000	-	9,000	13,500
Greggs Foundation	22,800	-	22,800	20,000
Community Foundation NE	21,000	-	21,000	8,000
Duke of Edinburgh Award	-	4,250	4,250	4,231
Resilience Fund				
Other grants	500	3,222	3,722	1,024
	<u>96,174</u>	<u>7,472</u>	<u>103,646</u>	<u>109,663</u>

9 Other trading activities

Campsite & Yurt Hire	838	3,135	3,973	9,041
Alternative education provision - schools & LA	174,601	-	174,601	138,844
Activities and events	5,159	-	5,159	9,499
Other income	21,186	-	21,186	12,450
	<u>201,784</u>	<u>3,135</u>	<u>204,919</u>	<u>169,834</u>

Income was £323,445 (2024: £309,469) of which £308,836 was unrestricted or designated (2024: £299,641) and £14,610 was restricted (2024: £9,828)

BIRKHEADS WILD CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 October 2025

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 16 months to 2024 £
10 Charitable activities				
<u>Direct costs</u>				
Project staff costs	119,729	-	119,729	160,598
Project sessional workers	42,360	-	42,360	-
Project & transport costs	6,907	-	6,907	4,377
Activities and events	9,137	13,717	22,854	24,276
Training costs	4,817	-	4,817	4,862
Volunteer costs	145	-	145	40
<u>Support costs</u>				
Management / admin staff costs	45,247	-	45,247	56,540
Depreciation	3,276	-	3,276	4,602
Premises expenses	4,758	-	4,758	1,070
Office costs	6,967	-	6,967	3,316
Professional fees	15,239	1,006	16,245	10,142
<u>Governance costs</u>				
Trustees meeting costs and AGM	182	-	182	204
Independent examiner's fees for reporting on the accounts	100	-	100	100
	<u>258,865</u>	<u>14,723</u>	<u>273,588</u>	<u>270,127</u>

Expenditure on charitable activities was £273,588 (2024: £270,128) of which £258,865 was unrestricted or designated (2024: £260,412) and £14,723 was restricted (2024: £9,716)

11 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	100	100
Other accountancy services paid to the examiner	1,600	1,200
	<u>1,700</u>	<u>1,300</u>

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

	2025 £	2024 £
Salaries and wages	152,151	173,263
Social security costs	15,785	14,476
Pension costs (defined contribution pension plan)	3,239	3,347
	<u>171,174</u>	<u>191,085</u>

No employee received remuneration above £60,000 (2024: nil)

The key management personnel of the charity, comprise the trustees, Chief Executive and Head of Alternative Provision. The total employee benefits of the key management personnel of the charity were £84,574 (2024: £36,000).

BIRKHEADS WILD CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 October 2025

13 Staff numbers

The average monthly head count was 7 staff (2024: 7 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2025 Number	2024 Number
The parts of the charity in which the employee's work		
Management and admin	1.0	1.0
Charitable activities	3.0	3.0
	4.0	4.0

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 £3,239 (2024: £3,470). There was £665 outstanding as at 31 October 2025 (2024: £593).

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 year ended 31 October 2025

17 Tangible fixed assets	Office Equipment £	Fixtures & Fittings £	Computer Equipment £	Plant & Machinery £	Total £
Cost					
Balance brought forward	-	2,880	1,561	20,412	24,853
Additions	17,253	-	-	-	17,253
Disposals	-	-	-	-	-
Balance carried forward	17,253	2,880	1,561	20,412	42,106
Depreciation					
Basis	SL	SL	SL	SL	
Rate	over 4 years	over 4 years	over 3 years	over 10 years	
Balance brought forward	-	-	602	11,935	12,537
Depreciation charge for year	-	720	515	2,041	3,276
Disposals	-	-	-	-	-
Balance carried forward	-	720	1,117	13,976	15,813
Net book value					
Brought forward	-	2,880	960	8,476	12,316
Carried forward	17,253	2,160	445	6,435	26,293

18 Debtors and prepayments (receivable within 1 year)

	2025 £	2024 £
Trade debtors	26,283	7,188
Other debtors	15,417	-
	41,699	7,188

19 Cash at bank and in hand

	2025 £	2024 £
Bank current account	26,232	22,734
	26,232	22,734

20 Creditors and accruals (payable within 1 year)

	2025 £	2024 £
Trade creditors	-	288
PAYE	3,577	1,587
Pension	665	593
Accruals		
Independent examination of accounts	100	-
Other creditors	681	428
	5,023	2,896

BIRKHEADS WILD CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 October 2025

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 2025

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	8,230	308,836	(258,865)	(31,000)	27,201
Totals	8,230	308,836	(258,865)	(31,000)	27,201

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

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Designated funds					
Designated fund reserves	6,000	-	-	10,000	16,000
Designated fund future projects	15,000	-	-	10,000	25,000
Designated fund professional development	10,000	-	-	-	10,000
Yurt replacement	-	-	-	11,000	11,000
Totals	31,000	-	-	31,000	62,000

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
Yurt replacement	This is the insurance pay out to replace the yurt following damage

BIRKHEADS WILD CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 October 2025

22 Analysis of charitable funds continued

Analysis of movement in restricted funds

As at 31 October 2024

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Groundwork Comic Relief	113	-	(113)	-	-
Duke of Edinburgh Award	-	14,610	(14,610)	-	-
Totals	113	14,610	(14,723)	-	-

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 run the Duke of Edinburgh Award project

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 2025, the charity had no capital commitments

24 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Tangible fixed assets	26,293	-	-	26,293	12,316
Cash at bank and in hand	(35,768)	62,000	-	26,232	22,734
Other net current assets/(liabilities)	36,676	-	-	36,676	4,292
	27,201	62,000	-	89,201	39,343

25 Guarantee

There have been no guarantees given by the charity at 31 October 2025.

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 2025.

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.