

Charity registration number 1209654 (England and Wales)

Company registration number 1209654

**THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL
VISITS**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2025

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms R Hawker	(Appointed 22 November 2024)
	Mrs K Lodge-Brown	(Appointed 19 August 2024)
	Mr D R Barham	(Appointed 19 August 2024)
	Mr M J Ramsey	(Appointed 10 October 2025)
	Ms L J Wilson	(Appointed 10 October 2025)
	Mr R Adamson	(Appointed 10 October 2025)
	Mr S Brown	(Appointed 10 October 2025)
	Mr G I Burn	(Appointed 10 October 2025)
	Ms S Ramsey	(Appointed 10 October 2025)
	Mr M A Rosser	(Appointed 10 October 2025)
	Mr M B Ellis	(Appointed 10 October 2025)
	Ms R M Clark	(Appointed 10 October 2025)
Charity number (England and Wales)	1209654	
Company number	1209654	
Principal address	C/O Mr D Barham 14 Hawthorne Close Markington Harrogate North Yorkshire HG3 3FA	
Registered office	The Old Police Station Church Street Ambleside Cumbria LA22 0BT	
Independent examiner	Ian Thompson FCA Saint & Co Chartered Accountants The Old Police Station Church Street Ambleside Cumbria LA22 0BT	

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

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THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE PERIOD ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the period ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The object of the CIO is to advance the education of the public, in particular of children and young people, in England and Wales, and elsewhere as approved by the charity trustees, through the medium of outdoor learning and educational visits, in such ways as the charity trustees see fit.

The main activities of the charity are

- 1) Publishing guidance on good practice in the management of high-quality outdoor learning and educational visits;
- 2) Providing professional support and training for those who advise local authorities, schools, academy groups, colleges, youth services and other organisations about outdoor learning and educational visits;
- 3) Providing training for staff in these organisations;
- 4) Producing relevant educational resources;
- 5) Working with other organisations to further shared aims.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers

Various strategy groups and working groups whose members volunteer their time for the benefit of the charity.

Achievements and performance

Significant activities and achievements against objectives

- 1) Our guidance is used by schools, employers and others throughout England and Wales to help them to deliver high quality outdoor education and educational visits. Our most popular guidance document has been downloaded nearly 60,000 times;
- 2) Our members have provided daily professional support to local authorities, schools, academy groups, colleges, youth services and other organisations about outdoor learning and educational visits;

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

Financial review

The total income during the period was £212,898 and expenditure was £5,711 giving a net surplus of £207,187 and leaving reserves of £207,187. The main source of funding for the period was a donation from Outdoor Education Advisors Panel Limited, the former non-charitable entity on its trading cessation, which amounted to £181,161.

The charity continued the activities of the former limited company and in the period received £15,883 for national guidance contributions and £3,676 from membership fees.

As part of the charity's activities in Wales the Welsh government granted £12,178 in the period for the continued provision of courses and guidance.

Reserves policy

The Trustees have carried out a review of the Reserves policy, and have agreed to maintain Reserves as follows:

The Trustees believe that the Charity should hold financial reserves in order that it can continue to operate and meet the needs of clients in the present financial climate. Consequently, the Trustees believe it prudent to maintain the following Reserves:

General Fund Reserve

This reserve acts as a buffer to absorb budgeted deficits to enable the charity to maintain service levels in the event of an expected reduction in funding streams, whilst alternative funds are sourced. The trustees consider it prudent to maintain this at a minimum of £85,000 approximately equal to 120% of total annual recurring expenditure. (i.e., core costs plus overheads).

As at the 31st March 2025 this reserve was £196,059.

The main sources of project income for the period were membership fees and the national guidance contributions.

Funds were held in interest producing charity accounts which could be accessed with only a few days' notice. This is the most appropriate policy for the charity, as funding is received in blocks at irregular intervals during the year and the charity needs to be able to access these funds in the event of a delay in one funding stream.

The Trustees review the major risks annually and set up procedures to mitigate those risks. The administration of procedures is delegated to the Chief Officer who also has a responsibility to identify potential risks as they arise.

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

Structure, governance and management

The charity is a Charitable Incorporated Organisation and is governed by its constitution agreed with the charity formation on 19 August 2024.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms R Hawker	(Appointed 22 November 2024)
Mr M J Harwin	(Appointed 22 November 2024 and resigned 10 October 2025)
Mrs C Dobbs	(Appointed 19 August 2024 and resigned 10 October 2025)
Mr M S Fawcett	(Appointed 19 August 2024 and resigned 10 October 2025)
Mr S F J Willis	(Appointed 19 August 2024 and resigned 10 October 2025)
Mrs K Lodge-Brown	(Appointed 19 August 2024)
Mrs C Adams	(Appointed 19 August 2024 and resigned 10 October 2025)
Mr R Painter	(Appointed 19 August 2024 and resigned 10 October 2025)
Mr D R Barham	(Appointed 19 August 2024)
Mr B Stone	(Appointed 19 August 2024 and resigned 10 October 2025)
Mr G Lodge	(Appointed 19 August 2024 and resigned 23 November 2024)
Mr S Brown	(Appointed 19 August 2024 and resigned 22 November 2024)
Mr M J Ramsey	(Appointed 10 October 2025)
Ms L J Wilson	(Appointed 10 October 2025)
Mr R Adamson	(Appointed 10 October 2025)
Mr S Brown	(Appointed 10 October 2025)
Mr G I Burn	(Appointed 10 October 2025)
Ms S Ramsey	(Appointed 10 October 2025)
Mr M A Rosser	(Appointed 10 October 2025)
Mr M B Ellis	(Appointed 10 October 2025)
Ms R M Clark	(Appointed 10 October 2025)

Recruitment and appointment of trustees

Trustees are elected by members at the AGM.

Trustees may appoint new trustees between AGMs but those trustees must stand down or stand for election at the following AGM.

The trustees' report was approved by the Board of Trustees.

Mr D R Barham

Trustee

17 December 2025

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

I report to the trustees on my examination of the financial statements of The Association of Advisers for Outdoor Learning and Educational Visits (the charity) for the period ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Ian Thompson FCA

Saint & Co Chartered Accountants
The Old Police Station
Church Street
Ambleside
Cumbria
LA22 0BT
22 December 2025

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:				
Donations and legacies	3	184,837	12,178	197,015
Charitable activities	4	15,883	-	15,883
Total income		200,720	12,178	212,898
Expenditure on:				
Charitable activities	5	4,661	1,050	5,711
Total expenditure		4,661	1,050	5,711
Net income and movement in funds		196,059	11,128	207,187
Reconciliation of funds:				
Fund balances at 19 August 2024		-	-	-
Fund balances at 31 March 2025		196,059	11,128	207,187

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£
Current assets			
Debtors	11	206,348	
Cash at bank and in hand		5,994	
		<u>212,342</u>	
Creditors: amounts falling due within one year	12	(5,155)	
		<u></u>	
Net current assets			<u>207,187</u>
The funds of the charity			
Restricted income funds	14		11,128
Unrestricted funds	15		196,059
			<u></u>
			<u>207,187</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 March 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

The financial statements were approved by the trustees on 17 December 2025

Mr D R Barham
Trustee

Company registration number 1209654 (England and Wales)

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Association of Advisers for Outdoor Learning and Educational Visits is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Police Station, Church Street, Ambleside, Cumbria, LA22 0BT.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds £	Restricted funds £
Donations and gifts	181,161	-	181,161	-	-
Grants	-	12,178	12,178	-	-
Membership fees	3,676	-	3,676	-	-
	<u>184,837</u>	<u>12,178</u>	<u>197,015</u>	<u>-</u>	<u>-</u>
Donations and gifts					
Outdoor Education Advisors Panel Ltd	181,161	-	181,161	-	-
	<u>181,161</u>	<u>-</u>	<u>181,161</u>	<u>-</u>	<u>-</u>
Grants					
Welsh Government	-	12,178	12,178	-	-
	<u>-</u>	<u>12,178</u>	<u>12,178</u>	<u>-</u>	<u>-</u>

The donation from Outdoor Education Advisors Panel Limited is the balance of funds held by the company that has been transferred to the charity on its cessation.

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds £
Educational courses		
National guidance contributions	15,883	-
	<u>15,883</u>	<u>-</u>

5 Expenditure on charitable activities

	Educational courses 2025 £
Direct costs	
National guidance fees	2,450
Executive expenses	529
	<u>2,979</u>
Share of support and governance costs (see note 6)	
Support	1,032
Governance	1,700
	<u>5,711</u>
Analysis by fund	
Unrestricted funds	4,661
Restricted funds	1,050
	<u>5,711</u>

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

6 Support costs allocated to activities

2025
£

Insurance	15
Telephone	29
Website costs	936
Sundry expenses	52
Governance costs	1,700
	<u>2,732</u>

Analysed between:

Educational courses	<u>2,732</u>
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7 Net movement in funds

2025
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	<u>500</u>
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8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

9 Employees

The average monthly number of employees during the period was:

2025
Number

Total	<u>-</u>
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There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

11 Debtors

	2025
	£
Amounts falling due within one year:	
Trade debtors	7,690
Other debtors	195,669
Prepayments and accrued income	2,989
	<u>206,348</u>

12 Creditors: amounts falling due within one year

	2025
	£
	Notes
Other taxation and social security	232
Deferred income	13 1,440
Trade creditors	18
Accruals	3,465
	<u>5,155</u>

13 Deferred income

	2025
	£
Other deferred income	<u>1,440</u>

Deferred income is included in the financial statements as follows:

Membership subscriptions relating to future accounting periods.

	2025
	£
Deferred income is included within:	
Current liabilities	<u>1,440</u>
Movements in the period:	
Deferred income at 19 August 2024	-
Resources deferred in the period	<u>1,440</u>
Deferred income at 31 March 2025	<u>1,440</u>

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 19 August 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Welsh Government funding	-	12,178	(1,050)	11,128
	=====	=====	=====	=====

Welsh Government fund

This fund represents the amounts received from the Welsh Government for the provision of educational training courses located in Wales.

The following funds are in deficit at the year end:

None

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 19 August 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	-	200,720	(4,661)	196,059
	=====	=====	=====	=====

General unrestricted fund

This is a buffer which should enable the charity to continue to meet the needs of clients by continuing to operate at a planned level which would necessarily lead to a deficit arising in the event of an expected reduction in funding.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Current assets/(liabilities)	196,059	11,128	207,187
	=====	=====	=====
	196,059	11,128	207,187
	=====	=====	=====

THE ASSOCIATION OF ADVISERS FOR OUTDOOR LEARNING AND EDUCATIONAL VISITS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

17 Related party transactions

The charity took over the activities of Outdoor Education Advisers Panel Limited on 1 March 2025. The limited company donated its reserves balance on 31 March 2025 to the charity, the donated funds totalled £181,161.

No transactions other than those disclosed above were undertaken with related parties such as are required to be disclosed under FRS102 Section 1A.