

## Wee Adventure

### Trustees' Annual Report for the Year Ended 31 August 2024

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 August 2024.

#### Reference & Administrative Information

**Charity Name:** Wee Adventure

**Charity No** SC046810

**Address** [REDACTED]

#### Current Trustees

[REDACTED]

#### Structure Governance & Management Constitution

The Charity is a Scottish Charitable Incorporated Organisation.

It is governed by its constitution which was adopted on 25 August 2016.

Wee Adventure was granted charitable status by OSCR on 25 August 2016.

#### Appointment of Trustees

The charity's trustees meet on a yearly basis and stay in communication throughout the year by email.

The charity is managed on a daily basis by a volunteer project team of four people, led by [REDACTED].

Under the constitution, there must be a minimum of three elected trustees.

#### Management

The trustees are responsible for the strategic direction and governance of the charity, whilst day-to-day running is delegated to the project team, now consisting of four people. The project team update and consult the trustees on a regular basis and attend the AGM.

The project team are not paid members of staff and continue to manage the charity on a voluntary basis. People with related professional skills are brought into the charity as needed to complete our projects.

#### Objectives & Activities

##### Charitable purposes.

1. To advance education in children, young people, and their families through the provision of educational information on the Highlands and Moray regions. The educational information will include the environment, nature, geography, navigation, history and folklore. The information will be presented in a way that makes learning fun and relevant for all the family.
2. To advance the health of children, young people, and their families by providing information that requires people to actively participate in the pursuits of walking and/or cycling, from distances that range from 1km to 14km. The activities will be



inclusive of family members of all ages, physical ability and social background. By taking part in the activities being promoted by Wee Adventure, parents and carers will be helping to ensure children and young people take part in an activity in the outdoors and learn healthy exercise habits. Through this, Wee Adventure aims to instil a lifelong love of exercise and outdoor activity in children and young people which will in turn encourage a healthier lifestyle through all generations in the Highland and Moray regions.

### **Activities summary**

The charity continued to promote and manage the sales of our self-published (1<sup>st</sup> edition June 2017 and 2<sup>nd</sup> edition July 2019) Wee Adventure book and Wheel Adventure book (1<sup>st</sup> edition dated October 2021). Through distributing the book for free to certain agencies and health care facilities, we continued to work in partnership with the community, NHS and other agencies to promote healthy family activities.

In May 2024 the charity again collaborated with Culduthel Community Woodland, to run a very successful family adventure event through a suburban strip of protected woodland in Inverness. Over 200 people of all ages attended the event as part of the Inverness Festival of Walking and Wheeling 2023.

Wee Adventure received a joint award at the Paths for All Volunteer of the Year Awards, held at the Scottish Parliament in October 2023. [REDACTED] attended in person and provided an account of the event on the charity Facebook page.

On 1st September 2024, Wee Adventure collaborated with Green Hive Nairn, to run a pop up stall and provide arts and crafts for children at a tabletop indoor car book sale fundraiser, as well as some refreshments.

### **Decision to wind down Wee Adventure activities in 2025**

In agreement with all three formal volunteers, [REDACTED], the charity will begin to wind down our activity and look to closure in 2025 following OSCR guidelines. This has been conveyed to the trustees and a formal AGM to discuss closure will be held in Summer 2025.

### **Financial Review**

Expenditure by Wee Adventure in this financial year has been lower than the previous year, at £820.

Book sales have accounted for £435 of income. Website book sales alone have accounted for £175.93 of income via PAYPAL, slightly higher than the previous year.

Wee Adventure has a total of £6458.42 in the bank at the end of the financial year. A healthy balance therefore remains in the account for future running costs and projects into 2025.

The financial year start has been calculated from 4/9/23 in order to encapsulate all outgoings for the Nairn event, which was held at the very end of August 2023. To encapsulate the Nairn pop up event on 1/9/24 to our bank at the end of the financial year, the financial year end has been calculated to 1/9/24.

### **Wee Adventure financial summary**



## **Expenditure**

**Office equipment.** HP ink was purchased, for events and general administration, cost £22.99. Annual MacAfee and Microsoft packages were purchased as usual. Website refurbishment cost £43 from Jamfrog Design.

**Events.** Two events were held during the 2023-2024 financial year. The May family fun day in Culduthel Woods, Inverness, had an outgoing of £143, including the hiring of a yoga instructor, craft equipment and refreshments.

Attending the Edinburgh Paths for All Awards had an outgoing of £214 for rail travel and accommodation for volunteer Abby Lucas.

The September 2024 pop-up event had an outgoing of £44 for refreshments.

**Volunteer expenses.** Attending the Edinburgh Paths for All Awards had an outgoing of £214 for rail travel and accommodation for volunteer [REDACTED].

**Transactions in error.** An error was made by Abby Lucas, who refunded a payment to her personal account of £49.99 for the printer purchase (on 16/8/23). In fact, she had made the Amazon payment using the Wee Adventure business debit card and was not due a refund to her personal account. AL repaid the amount on 7/2/24 when it became apparent during accounting.

An error was made with Amazon payments being made from the Wee Adventure debit card which was set as the default card for the period 4/1/24 to 6/2/24. The payments were for the personal use of the [REDACTED] and this was refunded the moment this setting error became evident to [REDACTED] on 7/2/24 (£136.64 in two payments).

£52 cash was recorded as cashed by AL but immediately returned as cash as it was deemed as needed in the cash tin for future events (7/2/24).

### **Wee Adventure book project financial summary.**

Between 31<sup>st</sup> August 2022 and 31st August 2023, Wee Adventure had sold or distributed 142 copies of the Wee Adventure book, which was up on the previous year. Website sales are very low and the website will be made obsolete at the next renewal point (May 2025) in line with our aim to close down the charity over the year.

### **Wheel Adventure book project financial summary**

Between October 2022 and 31st August 2023, Wee Adventure had sold or distributed 129 copies of the Wheel Adventure book, which is slightly down on last year.

Each copy of both books had a recommended retail price of £5.99. Most retailers took an average 20% cut of this so the charity received £4.80 on average per copy sold. Payments to the charity were made in cash and by bank transfer. At the end of the financial year, there was one minor debtors outstanding from deliveries prior to 31<sup>st</sup> August 2024 (retailers are given 30 days to settle a payment and some retailers hold books on a sale or return basis).



**Ongoing costs.** Spending has also been on postage, Amazon digital fees, virus software, Microsoft package, website fees and one Facebook promotion.

## **Achievements**

### **Volunteer of the Year Awards, Paths for All.**

As part of our collaboration with the Inverness Festival of Walking and Wheeling in May 2023, Wee Adventure received an award at the Scottish Parliament for Best in Active Travel Category, ceremony held in October 2023. We were the only event at the awards which represented young people and families and for this we received great recognition.

### **Community involvement.**

With over 1,800 followers on Facebook by 31<sup>st</sup> August 2024, this gives a good indication of how the concept of sharing family adventure ideas has captured the hearts of the local population (Facebook @weeadventurescotland). We continue to post monthly posts to encourage families to get outdoors and explore new routes. We also constantly promote events being held by other organisations which fit with our ethos of fun, free (or very low cost), and outdoors for all.

**Reaching hundreds of families to achieve our charitable aims.** Wee Adventure is stocked in 6 different outlets throughout Inverness and other areas of the Highlands, including local cafes and retailers. This number has dropped significantly due to personal time pressures and older stock and contributes to the decision to close the charity down.

We have also continued to give away books to GP clusters around the regions as part of a Green Health Partnership, aiming to provide people in the Highlands and Moray with better lifestyle solutions to improve their health. We have again been particularly focused on post-natal care this year, using Community Health Nurses to distribute books to new parents. Books were donated to:

Dingwall Medical Practise NHS  
Tain Cluster NHS  
Inverness HC Youth Workers  
Inverness Community Nurse Practise

## **Looking to the Future - Decision to close down Wee Adventure in 2025**

In agreement with all three formal volunteers, [REDACTED], the charity will begin to wind down our activity and look to closure in 2025 following OSCR guidelines. The charity is coming to a 10 year point and it is time to call it a day with the founder's lives taking busy paths in other directions. This has been conveyed to The Board and a formal AGM to discuss closure will be held in Summer 2025. We will begin to donate remaining stock to relevant businesses and organisations that have shown support to us. It is planned that we seek and will fund a final event or project with the remaining bank balance to help another social enterprise that shares our own charitable aims, to carry on good work.

2024-25 will see the continued promotion of both books in stores, online and through events but at a lower level in line with the charity decision to wind down our activities in 2025. Also, we will continue to distribute the book on request to community sources for free on request. We would like to find more government and non-government organisations to donate books to because we know there are many more out there who would benefit from this and we aim to reduce the number of hard copies of the books held.



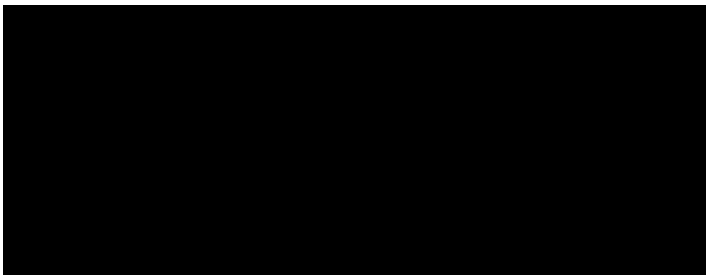
We still aim to use Wee Adventure funds raised from book sales, to make an e-book version of our books, so that the information is accessible to everyone for years to come, with updates as needed. There will not be another hard copy book run of both editions.

We will fund more family events and take part in the Inverness Festival of Walking and Wheeling again in 2025.

Wee Adventure want to continue to be able to provide pockets of financial support (up to £500) to other charities to support small scale projects that meet the charitable aims of Wee Adventure – to get kids outdoors and adventuring.

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Approved by the trustees on 29/5/25 and signed on their behalf by:





## **Independent Examiner's Report**

**For the Period Ended 31 August 2024**

### **Independent Examiner's Report to the Trustees of Wee Adventure.**

I report on the financial statements of the charity for the period ended 31 August 2023, which are set out on pages 7 to 11.

#### **Respective responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Regulations). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 disclosure in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit opinion on the view given by the accounts.

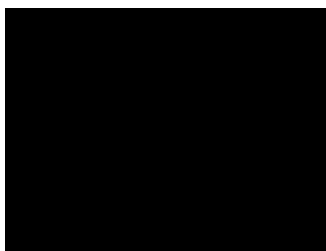
#### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention: -

- 1        which gives me reasonable cause to believe that, in any material respect, the requirements: -
  - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
- 2        to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.







28 May 2025

**Statement of Receipts and Payments – For the Period Ended 31 August 2023**

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Receipts		£	£	£	£
Voluntary Receipts					
Donations	4	0	-	0	0
Grants	5	0	-	0	2,500
Fund Raising		-	-	-	-
Bank Interest		-	-	-	-
Receipts from Charitable Activities					
Sale of Books	6	687	-	687	3,506
Orienteering Event	4	0	-	0	0
<b>Total Receipts</b>		687	-	687	6,006
Payments					
Cost of Charitable Activities	7	0	-	0	9,014
Sales & Marketing costs	8	762	-	762	738
Grants & Donations		0	-	0	100
Green Hive Nairn event	7	287	-	287	0
Culduthel Woodlands event	7	160	-	160	0
Governance costs	9	150	-	150	150
<b>Total Payments</b>		1,359	-	1,359	10,002
<b>Surplus/(Deficit) for the year</b>		(672)	-	(672)	(3,996)

The Notes on pages 9 to 11 form an integral part of these accounts



All funds are unrestricted.

# Statement of Balances – As at 31 August 2023

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
<b>Funds Reconciliation</b>					
Cash at Bank & In Hand – (prev yr).		7,550	-	<b>7,550</b>	11,546
Surplus/(Deficit) for year		<u>(672)</u>	-	<b><u>(672)</u></b>	3,996
Cash at Bank & In Hand – 31/8/23		<u>6,878</u>	-	<b><u>6,878</u></b>	7,550
<b>Bank &amp; Cash Balances</b>				<b>£</b>	<b>£</b>
Bank Current Account				<b>6,776</b>	7,360
Cash in Hand				<b>102</b>	139
Paypal Funds due to Wee Adventure				<b><u>0</u></b>	<u>51</u>
				<b><u>6,878</u></b>	<u>7,550</u>
<b>Other Assets - Stock in hand</b>				<b>£</b>	<b>£</b>
Wee (788 books)					
Wheel (1,278 books)					
2,066 books @ £4.80 (RRP less discount)				<b><u>9,917</u></b>	<u>10,988</u>
<b>Other Assets – Debtors</b>				<b>£</b>	<b>£</b>
Sales invoices outstanding at year end (net)				<b><u>550</u></b>	<u>274</u>
(not included in Receipts and Payments Statement)					
<b>Liabilities</b>				<b>£</b>	<b>£</b>
Governance Costs due for year to 2023				<b><u>150</u></b>	<u>150</u>

Approved by the trustees on 27 May 2024 and signed on their behalf by: -

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## Notes to the accounts – For the Year Ended 31 August 2024

### 1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### 2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when the funds are raised for specific purposes. There were no restricted funds received during the year.

### 3 Related Party Transactions

Remuneration totalling £150 was paid to one person connected to the trustees during the year. The authority was granted when the Wheel Adventure project business plan was approved by the charity trustees on 26<sup>th</sup> February 2021.

All parties are wholly responsible for declaring any income received from Wee Adventure to the relevant authorities.

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>4 Donations Received</b>				
Abriachan Event	0	-	0	0

### 5 Grants Received

Groundworks (Tesco)	0	-	0	500
Highland Council Fund	0	-	0	2,000
	0	-	0	2,500



	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>6 Sale of Books</b>				
Cash Sales – T-shirt	10	-	<b>10</b>	10
Web Sales	120	-	<b>120</b>	1,352
Invoiced Sales	557	-	<b>557</b>	2,144
	<u>687</u>	<u>-</u>	<u><b>687</b></u>	<u>3,506</u>
<b>7 Cost of Charitable Activities</b>				
Designer & Author Fees	0	-	<b>0</b>	5,400
Research Material	0	-	<b>0</b>	62
Adobe Creative Cloud	0	-	<b>0</b>	142
Printing Cost	0	-	<b>0</b>	3,410
Green Hive Nairn event	287	-	<b>287</b>	0
Culduthel Wood event	160	-	<b>160</b>	0
	<u>447</u>	<u>-</u>	<u><b>447</b></u>	<u>9,014</u>
<b>8 Sales, Admin &amp; Marketing Costs</b>				
Admin Fees	200	-	<b>200</b>	0
Marketing & Insurance	167	-	<b>167</b>	96
Abriachan Event	0	-	<b>0</b>	0
Donations	0	-	<b>0</b>	100
Web & Other Licenses	187	-	<b>187</b>	324
Discount given	131	-	<b>131</b>	436
Web Site Commission	9	-	<b>9</b>	100
Computer running costs	87	-	<b>87</b>	0
Postage	(19)	-	<b>(19)</b>	(218)
	<u>762</u>	<u>-</u>	<u><b>762</b></u>	<u>838</u>
<b>9 Governance Costs</b>				
Independent Examiners Fee 2022	<u>150</u>	<u>0</u>	<u><b>150</b></u>	<u>150</u>



**10 Stock of Books**

	<b>Wee Qty</b>	<b>Wheel Qty</b>
Opening balance per accounts at 1 September 2022	862	1,427
<b>Add</b>		
Reversal of books distributed prior to 1 Sep 22	25	31
Stock printed during year	<u>0</u>	<u>0</u>
	887	1,458
<b>Less</b>		
Books invoiced and paid during current year	35	58
Books gifted during 21-22	22	46
Books distributed to customers during year but not yet paid	48	74
Web Sales during current year	11	10
Write off missing books	<u>(17)</u>	<u>(8)</u>
	99	180
Closing Stock of books per accounts at 31 August 2023	<u><b>788</b></u>	<u><b>1,278</b></u>
Actual books held <b>as per stock count by Abby</b> on 31 August 2023	<u><b>788</b></u>	<u><b>1,278</b></u>