

Registered number: 11097773

**BROOKWOOD OUTDOORS EDUCATION CIC
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**



BROOKWOOD OUTDOORS EDUCATION CIC
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 December 2021

Contents

	Page
Company Information	1
Directors' Report	2
Accountants' Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes to the Financial Statements	6—7
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	8

BROOKWOOD OUTDOORS EDUCATION CIC
Company Information
For The Year Ended 31 December 2021

Directors

Mrs Gillian Elliott
Mrs Denice Atkinson
Mr David Mullen

Company Number

11097773

Registered Office

The Shires
Biggen Farm, Esh
Durham
DH7 9RP

Accountants

Valued
101 Viewpoint
Consett Business Park
Consett
DH8 6BN

BROOKWOOD OUTDOORS EDUCATION CIC
Company No. 11097773
Directors' Report For The Year Ended 31 December 2021

The directors present their report and the financial statements for the year ended 31 December 2021.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

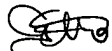
The directors who held office during the year were as follows:

Mrs Gillian Elliott
Mrs Denice Atkinson
Mr David Mullen

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Mrs Gillian Elliott
Director

26/09/2022

BROOKWOOD OUTDOORS EDUCATION CIC
Accountants' Report
For The Year Ended 31 December 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 December 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

Valued

26/09/2022

Valued
101 Viewpoint
Consett Business Park
Consett
DH8 6BN

BROOKWOOD OUTDOORS EDUCATION CIC
Income and Expenditure Account
For The Year Ended 31 December 2021

	Notes	2021 £	2020 £
TURNOVER		23,878	12,385
Cost of sales		(2,013)	(5,088)
		<u>21,865</u>	<u>7,297</u>
GROSS SURPLUS		21,865	7,297
Administrative expenses		(7,555)	(7,017)
		<u>14,310</u>	<u>280</u>
OPERATING SURPLUS AND SURPLUS BEFORE TAXATION		14,310	280
Tax on Surplus		(2,719)	(53)
		<u>11,591</u>	<u>227</u>
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR		<u><u>11,591</u></u>	<u><u>227</u></u>

The notes on pages 6 to 7 form part of these financial statements.

BROOKWOOD OUTDOORS EDUCATION CIC
Balance Sheet
As at 31 December 2021

		2021	2020
	Notes	£	£
CURRENT ASSETS			
Debtors	3	-	36
Cash at bank and in hand		14,943	597
		14,943	633
Creditors: Amounts Falling Due Within One Year	4	(2,782)	(63)
NET CURRENT ASSETS (LIABILITIES)		12,161	570
TOTAL ASSETS LESS CURRENT LIABILITIES		12,161	570
NET ASSETS		12,161	570
Income and Expenditure Account		12,161	570
MEMBERS' FUNDS		12,161	570

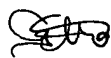
For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Mrs Gillian Elliott

Director

26/09/2022

The notes on pages 6 to 7 form part of these financial statements.

BROOKWOOD OUTDOORS EDUCATION CIC
Notes to the Financial Statements
For The Year Ended 31 December 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 33 (2020: 3)

3. Debtors

	2021	2020
	£	£
Due within one year		
Prepayments and accrued income	-	36
	-	36

BROOKWOOD OUTDOORS EDUCATION CIC
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2021

4. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Corporation tax	2,782	63
	<u>2,782</u>	<u>63</u>

5. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

6. General Information

BROOKWOOD OUTDOORS EDUCATION CIC is a private company, limited by guarantee, incorporated in England & Wales, registered number 11097773. The registered office is The Shires, Biggen Farm, Esh, Durham, DH7 9RP.

BROOKWOOD OUTDOORS EDUCATION CIC
Detailed Income and Expenditure Account
For The Year Ended 31 December 2021

	2021		2020	
	£	£	£	£
TURNOVER				
Sales		4,269		6,385
Grants and subsidies received		19,609		6,000
		<u>23,878</u>		<u>12,385</u>
COST OF SALES				
Purchases	2,013		3,688	
Outsourced activities	-		1,400	
		<u>(2,013)</u>		<u>(5,088)</u>
GROSS SURPLUS		21,865		7,297
Administrative Expenses				
Subcontractor costs	2,941		5,795	
Travel and subsistence	-		50	
Repairs and maintenance	-		748	
Computer software, consumables and maintenance	12		-	
Repairs, renewals and maintenance	4,031		-	
Insurance	334		334	
Printing, postage and stationery	90		3	
Legal fees	-		13	
Licence fees payable	36		-	
Bank charges	55		-	
Charitable donations	56		-	
Sundry expenses	-		74	
		<u>(7,555)</u>		<u>(7,017)</u>
OPERATING SURPLUS		14,310		280
SURPLUS BEFORE TAXATION		<u>14,310</u>		<u>280</u>
Tax on Surplus				
Corporation tax charge	2,719		53	
		<u>(2,719)</u>		<u>(53)</u>
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR		<u>11,591</u>		<u>227</u>

100004/15

CIC 34

Community Interest Company Report

For official use
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*Please
complete in
typescript, or
in bold black
capitals.*

**Company Name in
full**

Brookwood Outdoors Education CIC

Company Number

11097773

Year Ending

31/12/2021

(The date format is required in full)

Please ensure the company name is consistent with the company name entered on the accounts.

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

In the year this report relates to the company held outdoor activity groups for young people who benefitted from some time outdoors and as a general mental health session. We didn't hold many sessions due to limits on other resources, but our youngsters did benefit greatly from the sessions and feedback was great.

Impact is that the children have felt better after the sessions and have booked to come back again so its helped their physical and mental health, which is an important especially post covid as many had lost a lot of confidence and social ability.

(If applicable, please just state "A social audit report covering these points is attached").

(Please continue on separate continuation sheet if necessary.)

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

Due to the limited sessions this year other than informal feedback from clients and directors we haven't done a lot of consultations. We have taken on board all comments and have included them onto our actions plans going forward.

(If applicable, please just state "A social audit report covering these points is attached").

PART 3 – DIRECTORS' REMUNERATION – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

"There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed"

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

"no transfer of assets other than for full consideration has been made"

(Please continue on separate continuation sheet if necessary.)

PART 5 – SIGNATORY (Please note this must be a live signature)

(DD/MM/YY)

The original report must be signed by a director or secretary of the company

Signed



Date

28/9/22

Please note that it is a legal requirement for the date format to be provided in full throughout the CIC34 report.

Applications will be rejected if this information is incorrect.

Office held (delete as appropriate) Director/Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Tel	
DX Number	DX Exchange

When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG

(N.B. Please enclose a cheque for £15 payable to Companies House)