

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 January 2022  
for  
Outside-In Cumbria

Outside-In Cumbria

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for the Year Ended 31 January 2022

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Outside-In Cumbria (Registered Charity number: 1182347)

Report of the Trustees  
for the Year Ended 31 January 2022

The trustees present their report with the financial statements of the charity for the year ended 31 January 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' effective 1 January 2019.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered CIO number**  
CE016737 (England and Wales)

**Registered Charity number**  
1182347

**Business Address**  
Playbase building  
Beezon Road  
Kendal  
Cumbria  
LA9 6EL

<b>Trustees</b>	<b>Appointed</b>
M Helme	
V Broyd	10 February 2022 (reappointed)
E Winter	
H N Ladhams	
C E Rennie-Nash	10 February 2022 (reappointed)

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The main aim of the Charity is to promote for the benefit of the inhabitants of Kendal and the surrounding area the provision of facilities for recreation or other leisure time occupation of children up to the age of 11 who have need of such facilities by reason of their youth, infirmity or disablement, financial hardship or social and economic circumstances in the interests of social welfare and with the object of improving their conditions of life, by the provision of play facilities.

### **Public benefit**

The trustees have had due regard to guidance published by the Charity Commission on public benefit.

## **ACHIEVEMENT AND PERFORMANCE**

The centre opened its doors on the 16<sup>th</sup> of January 2020 and was open for 8 weeks before we felt it necessary to close given the increasing awareness of the Coronavirus pandemic. Shortly after, we entered our first 'lockdown' period. Over the following 18 months we faced further 'lockdowns' and varying degrees of restrictions.

This financial year began in a lockdown which meant that we were closed for the first few months. As such, the major objective during this period was to open the indoor play centre to the public when it was safe to do so whilst maintaining a financially viable service.

We were able to retain all staff with the furlough scheme though some staff chose to pursue other careers. When we reopened, we had implemented an online booking system and offered a service that included time for cleaning after each session. We kept our capacity to a 20 person maximum, provided table service and ensured the covid regulations of the time were adhered to. Customers gave excellent feedback about their experience. They liked the security the booking system gave them, they liked the reduction in numbers and most importantly, they felt safe in our centre.

Reopening in summer 2021 had its draw backs, people were still covid wary and with the weather being mild, many took the opportunity to play outdoors instead. We were still limiting capacity and finding our feet with the outreach programme. The subsequent, colder months generated a greater profit as we saw our party package take up increase dramatically and people generally became less conscious of mixing indoors. We increased our capacity slightly but capped it at a level that enables all customers to have table if they want one.

Our outreach programme developed well through this year, we issued hundreds of free session vouchers to families on low incomes and we developed excellent relationships with organisations offering services to vulnerable children, enabling them to access the centre free or at a discount.

## **FINANCIAL REVIEW**

### **Reserves policy**

Based on advice from our business advisor, we intend to build up reserves of approximately 20% of our annual turnover. Based on our initial business plan this would require about £36,000 in reserves. Due to covid pandemic and the subsequent closures and restrictions placed on our service, we had no business reserves at the end of this period of opening.

### **Principal funding sources**

In August 2020 with our bank balance looking worryingly low, the trustees agreed to take out a bounce back loan in order to ensure our centre survived the effects of the pandemic. £45,000 was borrowed with an initial 12-month interest free repayment holiday. This loan was repaid in full in early 2022.

During our operating weeks, our income came from play session bookings and café takings. Alongside this we received revenue grants from South Lakeland District Council (business restart & local restrictions support grant) who also administered our staff furlough payments. Additional grant funding was received to enable our outreach programme to develop, charitable grants came from YVCA Kendal, Frieda Scott Trust, The Frazer Trust, The Beck out of School Club and Cumbria Community Foundation.

Income for the year amounted to £170,107. After deducting expenditure of £168,436 there was a net surplus in funds of £1,671. This left funds of £123,448 of which £46,442 were restricted.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity was registered on 6 March 2019 and is controlled by its governing document and constitutes a Charitable Incorporated Organisation (CIO).

### **Recruitment and appointment of new trustees**

The charity is overseen by a committee of voluntary trustees, who meet regularly either in person or online. At the end of the year there were five trustees who made all the major decisions. On a daily basis our centre manager is in charge of staff and duties and is in direct contact with the trustees on a regular basis. There are also four supervisors who work closely with the centre manager and have specific areas of responsibility such as marketing, stock taking, outreach and party bookings.

We found that initially there were many volunteers for the project, but there has been a high dropout rate as the project was a large project to start from scratch. We have sought feedback from all volunteers who had to take a step back and the feedback was that the time requirement and workload was very large for a voluntary project. However, our core trustees have been successful in moving the project forwards and now we have paid staff, the trustee workload has lessened. We have a paid accountant and also pay someone to undertake oversight of final accounts. We have become a member of the Association of Indoor Play, a member owned organisation that was set up during the first lockdown and aims to represent our rights as well as offer mutual support and guidance. This has been really helpful, especially in navigating covid risk assessment and restrictions.

We have found that having a small number of active trustees with specific roles is the best working model for us as an emerging charity. We hope that following a longer period of stability, we will be able to assess our level of success and look more strategically which could involve recruiting more trustees but for now we are working with our centre management team to ensure the play centre offers a viable business model.

Statement of Trustees Responsibilities  
for the Year Ended 31 January 2022

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these 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 (FRS 102), effective 1 January 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the governing document. 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.

Trustees Report and Trustees responsibilities signed on behalf of the Board of Trustees on .....28/11/22.....



**E Winter**  
Trustee

## **STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)**

### **Risk management**

We remain in a period of uncertainty and are responding to experience and feedback regularly. We have reduced costs in certain areas e.g. a cheaper more effective online booking platform and a cheaper more comprehensive insurance policy that allows for occasional lone working. We are approaching the winter months which we always anticipated to be more profitable as people seek warm dry places to retreat to with their children. We engage with our community regularly through our Facebook page which has over 3,700 followers.

We have been developing our outreach programme, offering free session access to local school children and pre-schoolers in nurseries who are identified as being from low-income families. It was hoped that the café and session income would be sufficient to fund our outreach programme going forward but at this stage that is not something we can rely on and we will seek to get additional grant funding next year to supplement this.

Our party packages really took off this year and have become a very popular choice for local children. To ensure we offer a range of costs for parties, we offer both exclusive use as well as a mid-week £8 per child package. This is a significant income generator for us and we will look to enhance this offer with various supplementary offers.

Our staff team has changed slightly over the year and the summer months proved extremely difficult to recruit as staff shortages across the hospitality industry among others has been hard hit by the effects of both Brexit and the pandemic. Staffing remains a challenge for us, especially at weekends, however, to date we have never had to close due to staff shortages.

Having started the year under lockdown, we were very careful to open at the right time and by conforming to all the governments COVID-19 guidance. As such, we believe our reputation in the community has been strengthened by that period. We have received almost exclusively positive feedback since reopening and operations are well managed by the staff on a day-to-day basis. We continue to learn and grow and expect the next 4-6 months to put us in a stronger position to weather future quiet periods.

### **Going Concern**

At this stage we feel confident in the charity's ability to function over the next 12 months but we recognise that our profit margins need to increase if we are to continue to meet our charitable aims. Merchandise, special events, and a more effective social media presence are all being explored. We are also being supported by the University of Lancashire; a group of 12 BA and 7 MA students from a range of degree studies, will spend 2 terms exploring, identifying and developing ways for us to grow our business and charity.

Independent Examiner's Report to the Trustees of  
Outside-In Cumbria (Registered Charity number: 1182347)

I report on the financial statements for the year ended 31 January 2022, which are set out on pages 6 - 14.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



**Helen Holmes FCA**

**ICAEW**

Stables Thompson & Briscoe

Chartered Accountants and Registered Auditor

Date: 28/11/22

Outside-In Cumbria

Statement of Financial Activities  
for the Year Ended 31 January 2022

	Notes	Unrestricted fund £	Restricted fund £	Year ended 31.1.22 Total funds £	Year ended 31.1.21 Total funds £
<b>INCOME</b>					
<b>Incoming resources from:</b>					
Charitable activities	2	100,234	-	100,234	43,095
Grants and donations	3	39,873	30,000	69,873	104,935
		<u>140,107</u>	<u>30,000</u>	<u>170,107</u>	<u>148,030</u>
<b>Total income and endowments</b>					
<b>EXPENDITURE</b>					
Charitable activities	4	95,437	-	95,437	79,556
Overheads	5	<u>72,619</u>	<u>380</u>	<u>72,999</u>	<u>72,392</u>
<b>Total expenditure</b>		<u>168,056</u>	<u>380</u>	<u>168,436</u>	<u>151,948</u>
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR BEFORE TRANSFERS</b>					
		(27,949)	29,620	1,671	(3,918)
<b>Gross transfers between funds</b>		<u>1,620</u>	<u>(1,620)</u>	<u>-</u>	<u>-</u>
<b>Net income/(expenditure) for the year</b>		(26,329)	28,000	1,671	(3,918)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>103,335</u>	<u>18,442</u>	<u>121,777</u>	<u>125,695</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>77,006</u></u>	<u><u>46,442</u></u>	<u><u>123,448</u></u>	<u><u>121,777</u></u>

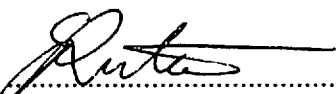
Outside-In Cumbria (Registered Charity number: 1182347)

Balance Sheet

At 31 January 2022

	Notes	Unrestricted fund £	Restricted fund £	31.1.22 Total funds £	31.1.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	89,322	-	89,322	115,512
<b>CURRENT ASSETS</b>					
Stock		1,125	-	1,125	750
Debtors	7	10,417	-	10,417	10,417
Cash at bank and in hand		26,349	46,442	72,791	55,947
		<u>37,891</u>	<u>46,442</u>	<u>84,333</u>	<u>67,114</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(16,645)	-	(16,645)	(19,380)
<b>NET CURRENT ASSETS</b>		<u>21,246</u>	<u>46,442</u>	<u>67,688</u>	<u>47,734</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		110,568	46,442	157,010	163,246
<b>LONG TERM LIABILITIES</b>					
Bank Loan	9	(33,562)	-	(33,562)	(41,469)
<b>NET ASSETS/(LIABILITIES)</b>		<u>77,006</u>	<u>46,442</u>	<u>123,448</u>	<u>121,777</u>
<b>FUNDS</b>	10				
Unrestricted funds				77,006	103,335
Restricted funds				<u>46,442</u>	<u>18,442</u>
<b>TOTAL FUNDS</b>				<u>123,448</u>	<u>121,777</u>

These financial statements were approved by the trustees on 28/11/22 and were signed on its behalf by:

  
 .....  
**E Winter**  
 Trustee

## **I. ACCOUNTING POLICIES**

### **Basis of accounting**

The financial statements 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 the Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)).

Outside-In Cumbria meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transactional value unless otherwise stated in the relevant accounting policy note(s).

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

### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is reasonably certain it will be received and the amount can be quantified with reasonable accuracy. Donations, interest, and other income are accounted for when receivable.

### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

All assets costing more than £200 are capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the rates below in order to write off the cost less estimated residual value of each asset over its expected useful life.

Leasehold improvements – 5 years straight line (over term of the lease from date of opening in mid-January 2020)

Play Equipment – 5 years straight line (from date of opening in mid-January 2020)

Equipment, fixtures & fittings - 5 years straight line (from date of opening in mid-January 2020)

### **Stock**

Is valued at the lower of cost and net realisable value.

### **Taxation**

The charity is exempt from income tax on its charitable activities.

The charity is not able to recover Value Added Tax (VAT). Expenditure is recorded in the accounts inclusive of VAT.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### **Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## 2. INCOME FROM CHARITABLE ACTIVITIES

	Year ended 31.1.22	Year ended 31.1.21
	£	£
Admissions	48,548	22,062
Food and drink	39,922	20,313
Parties and miscellaneous	<u>11,764</u>	<u>720</u>
	<u>100,234</u>	<u>43,095</u>

## 3. INCOME FROM GRANTS AND DONATIONS

	£	£	Year ended 31.1.22 £ Total	Year ended 31.1.21 £ Total
	Unrestricted	Restricted		
<b>Government grants</b>				
Coronavirus Job Retention Scheme	15,690	-	15,690	38,053
SLDC	15,443	-	15,443	36,357
Kendal Town Council	5,000	-	5,000	-
	<u>36,133</u>	<u>-</u>	<u>36,133</u>	<u>74,410</u>
<b>Non -government grants</b>				
YWCA Kendal Limited	-	30,000	30,000	-
Frieda Scott Trust	2,000	-	2,000	-
The Frazer Trust	1,000	-	1,000	-
The Beck Out of School Club	-	-	-	16,442
Cumbria Community Foundation	500	-	500	9,933
National Lottery	-	-	-	4,000
	<u>3,500</u>	<u>30,000</u>	<u>33,500</u>	<u>30,375</u>
<b>Donations and Legacies</b>				
Oaklea Trust	240	-	240	-
SLDC	-	-	-	150
	<u>240</u>	<u>-</u>	<u>240</u>	<u>150</u>
<b>TOTAL</b>	<u>39,873</u>	<u>30,000</u>	<u>69,873</u>	<u>104,935</u>

The split of income in the period ended 31 January 2021 was £84,493 Unrestricted and £20,442 Restricted.

## 4. CHARITABLE ACTIVITIES EXPENDITURE

	Year ended 31.1.22	Year ended 31.1.21
	£	£
Food and beverage costs	13,159	7,148
Wages and defined contribution pension costs	80,094	71,510
Toys and general supplies	<u>2,184</u>	<u>898</u>
	<u>95,437</u>	<u>79,556</u>

The average number of employees during the year was 9 (year ended 31 January 2021 was 9).

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2022

**5. OVERHEAD EXPENDITURE**

	Year ended 31.1.22 £	Year ended 31.1.21 £
Rent	25,000	25,000
Service charge	4,231	5,259
Rates	1,242	-
Repairs and renewals	1,930	1,412
Depreciation of tangible fixed assets	29,540	29,167
Legal and professional fees	594	882
Bookkeeping, payroll, and accountancy fees	1,251	3,000
Independent examiner's fee	510	1,020
Advertising and promotional	169	69
Insurance	2,744	2,325
Cleaning	911	1,003
Uniform costs	-	324
Office expenses	2,299	890
Small equipment, crockery, cutlery etc	98	233
Sundry expenses	310	680
Interest payable	373	156
Bank charges and card fees	1,797	972
	<u>72,999</u>	<u>72,392</u>

**6. TANGIBLE FIXED ASSETS**

	Leasehold Property Improvements £	Play Equipment £	Equipment £	Totals £
<b>COST</b>				
Brought forward	64,837	68,175	12,823	145,835
Additions	-	-	3,350	3,350
At 31 January 2022	<u>64,837</u>	<u>68,175</u>	<u>16,173</u>	<u>149,185</u>
<b>DEPRECIATION</b>				
Brought forward	13,471	14,203	2,649	30,323
Charge for year	12,967	13,635	2,938	29,540
At 31 January 2022	<u>26,438</u>	<u>27,838</u>	<u>5,587</u>	<u>59,863</u>
<b>NET BOOK VALUE</b>				
At 31 January 2022	<u>38,399</u>	<u>40,337</u>	<u>10,586</u>	<u>89,322</u>
At 31 January 2021	<u>51,366</u>	<u>53,972</u>	<u>10,174</u>	<u>115,512</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	At 31.1.22 £	At 31.1.21 £
Prepaid expenditure	4,167	4,167
Rent Deposit	<u>6,250</u>	<u>6,250</u>
	<u>10,417</u>	<u>10,417</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2022

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	At 31.1.22	At 31.1.21
	£	£
Trade creditors	2,234	4,562
Bank loan	8,617	3,531
Accruals	2,251	4,181
PAYE	2,486	1,930
Pension	317	254
Other creditors	740	4,922
	<u>16,645</u>	<u>19,380</u>

**9. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

	At 31.1.22	At 31.1.21
	£	£
Bank Loan	<u>33,562</u>	<u>41,469</u>
	<u>33,562</u>	<u>41,469</u>

The bank loan is a BounceBack Loan taken to help the charity during the coronavirus pandemic and resulting closures. The initial loan was taken in August 2020 of £45,000 and is repayable over 5 years after an initial 12 month interest free repayment holiday and has an interest rate of 2.5%.

**10. FUNDS**

	At 1.2.21	Net movement in funds	Transfers between funds	At 31.1.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	103,335	(27,949)	1,620	77,006
<b>Restricted funds</b>				
Disabled Hoist	2,000	(380)	(1,620)	-
Outreach work	<u>16,442</u>	<u>30,000</u>	<u>-</u>	<u>46,442</u>
	<u>18,442</u>	<u>29,620</u>	<u>(1,620)</u>	<u>46,442</u>
<b>TOTAL FUNDS</b>	<u>121,777</u>	<u>1,671</u>	<u>-</u>	<u>123,448</u>

The transfers in the period from restricted funds to unrestricted funds represent the cost of tangible fixed assets purchased from restricted fund income; these assets are held for general purposes not restricted purposes.

# 10. FUNDS (Continued)

Net movement in funds for the year ended 31.1.22, included in the above are as follows:

	Incoming resources £	Expenditure £	Net movement £	Transfers between funds £
<b>Unrestricted funds</b>				
General fund	140,107	(168,056)	(27,949)	1,620
<b>Restricted funds</b>				
Disabled hoist	-	(380)	(380)	(1,620)
Outreach work	30,000	-	30,000	-
	<u>30,000</u>	<u>(380)</u>	<u>29,620</u>	<u>(1,620)</u>
<b>TOTAL FUNDS</b>	<u>170,107</u>	<u>(168,436)</u>	<u>1,671</u>	<u>-</u>

The restricted funds above are for the following purposes:

**Disabled hoist** – Funded by Hadfield Trust for a hoist to allow disabled access to some of the play equipment. This has been purchased post year end.

**Outreach work** – Funded by The Beck Out of School Club and the YWCA Kendal Limited towards Outreach workers' payroll costs, training and other associated Outreach expenses to support the Outreach workers' role and duties. This work was slow to start due to us being closed for the first few months of the year but soon picked up once we were open with free session vouchers being issued, relationships forming and discounted play for specialist groups.

## FUNDS – COMPARATIVE

	At 1.2.20 £	Net movement in funds £	Transfers between funds £	At 31.1.21 £
<b>Unrestricted funds</b>				
General fund	123,695	(24,360)	4,000	103,335
<b>Restricted funds</b>				
Disabled hoist	2,000	-	-	2,000
Play equipment	-	4,000	(4,000)	-
Outreach work	-	16,442	-	16,442
	<u>2,000</u>	<u>20,442</u>	<u>(4,000)</u>	<u>18,442</u>
<b>TOTAL FUNDS</b>	<u>125,695</u>	<u>(3,918)</u>	<u>-</u>	<u>121,777</u>

The transfers in the period from restricted funds to unrestricted funds represent the cost of tangible fixed assets purchased from restricted fund income; these assets are held for general purposes not restricted purposes.

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2022

**10. FUNDS (Continued)**

Net movement in funds for the year ended 31.1.21, included in the above are as follows:

	Incoming resources £	Expenditure £	Net movement in funds £	Transfers between funds £
<b>Unrestricted funds</b>				
General fund	127,588	(151,948)	(24,360)	4,000
<b>Restricted funds</b>				
Disabled hoist	-	-	-	-
Play equipment	4,000	-	4,000	(4,000)
Outreach work	16,442	-	16,442	-
	<u>20,442</u>	<u>-</u>	<u>20,442</u>	<u>(4,000)</u>
<b>TOTAL FUNDS</b>	<u>148,030</u>	<u>(151,948)</u>	<u>(3,918)</u>	<u>-</u>

The restricted funds above are for the following purposes:

**Disabled hoist** – Funded by Hadfield Trust for a hoist to allow disabled access to some of the play equipment. This has been purchased post year end.

**Play equipment** - Funded by National Lottery Community fund, and Cumbria County Council. Our main contractor for the indoor play equipment was Tigerplay Airworks. Work was also done by R G Parkins to redesign and The Lakeland Building Group to rebuild some of the play equipment at very short notice.

**Outreach work** – Funded by The Beck Out of School Club towards Outreach workers' payroll costs, training and other associated Outreach expenses to support the Outreach workers' role and duties. Due to covid restrictions this has project has not progressed in the year.

**11. TRUSTEES' REMUNERATION, BENEFITS AND TRANSACTIONS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 (2021 - £nil).

At 31 January 2022 a loan of £740 (2021 - £740) is owed jointly to trustee M Helme and her husband J Helme. This will be repaid when funds are available.

**Trustees' expenses**

There were no trustees' expenses paid in the year ended 31 January 2022 (2021 – £nil), other than reimbursement of wholly business expenses.

**12. ULTIMATE CONTROLLING PARTY**

There is no single ultimate controlling party of the charity throughout the current or previous period.

**13. TAXATION**

As a charity, Outside-In Cumbria, is exempt from tax on income and gains falling within sections 472-474 of the Corporation Tax Act 2010, sections 478-489 of the Corporation Tax Act 2010, or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**14. CONTINGENT LIABILITIES**

There were no contingent liabilities as at 31 January 2022 or 31 January 2021.