

Outdoor Mobility

Registration number: 1172739

Annual Report and Financial Statements

31 March 2025



Outdoor Mobility

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Outdoor Mobility

Reference and Administrative Details

Charity name	Outdoor Mobility
Charity registration number	1172739
Principal office	Derwent House Wakefield Road COCKERMOUTH CA13 0HS
Registered office	Derwent House Wakefield Road COCKERMOUTH CA13 0HS
Trustees	G Procter, chair L Smyth J Walker (resigned 5 December 2024) A Jennings A Waite
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Outdoor Mobility

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees 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 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;
- make judgements and estimates 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 as amended by the Charities Act 2022, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Outdoor Mobility**

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 4 to 16.

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 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 130 of the Charities Act 2011 as amended by the Charities Act 2022; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act

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.



Martin Borradaile FCA
Dodd & Co Limited
Chartered Accountants

13 January 2026

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Outdoor Mobility

Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
Note	£	£	£	£
Income and endowments from:				
Donations and legacies	2	1,884	117,844	119,728
Investments	3	232	-	232
Charitable activities	4	31,340	-	31,340
Other	5	-	-	325
Total income		<u>33,456</u>	<u>117,844</u>	<u>151,300</u>
Expenditure on:				
Charitable activities		22,387	39,522	61,909
Total expenditure		<u>22,387</u>	<u>39,522</u>	<u>61,909</u>
Net incoming resources before transfers		11,069	78,322	89,391
Transfers				
Gross transfers between funds		20,609	(20,609)	-
Net movements in funds		31,678	57,713	89,391
Reconciliation of funds				
Total funds brought forward		98,617	1,110	99,727
Total funds carried forward		<u>130,295</u>	<u>58,823</u>	<u>189,118</u>

The notes on pages 6 to 16 form an integral part of these financial statements.

Outdoor Mobility
Balance Sheet as at 31 March 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		68,704		57,579
Current assets					
Debtors	12	4,972		672	
Cash at bank and in hand		127,628		48,102	
		<u>132,600</u>		<u>48,774</u>	
Creditors: Amounts falling due within one year					
	13	<u>(12,186)</u>		<u>(6,626)</u>	
Net current assets			<u>120,414</u>		<u>42,148</u>
Net assets			<u><u>189,118</u></u>		<u><u>99,727</u></u>
The funds of the charity:					
Restricted funds					
			58,823		1,110
Unrestricted funds					
Unrestricted income funds			<u>130,295</u>		<u>98,617</u>
Total charity funds			<u><u>189,118</u></u>		<u><u>99,727</u></u>

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 13 January 2026 and signed on its behalf by:



G Procter
Trustee

The notes on pages 6 to 16 form an integral part of these financial statements.

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The accounts (financial statements) 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 financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 as amended by the Charities Act 2022.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 16.

Income and endowments

Donations and legacies including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

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.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2025

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Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	15% reducing balance basis
Office equipment	20% straight line basis

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and legacies				
Appeals and donations	1,884	-	1,884	1,347
Grants				
Cumbria Community Foundation	-	-	-	2,000
National Lottery	-	48,100	48,100	26,420
Magic Little Grants	-	-	-	500
The Rank Foundation	-	-	-	850
Avanti	-	49,500	49,500	-
The G C Gibson charitable trust	-	5,000	5,000	-
The Walney Extension Community Fund	-	11,464	11,464	-
Groundwork UK	-	1,000	1,000	-
Cumbria Soaring Club	-	280	280	-
The Hadfield Charitable Trust	-	2,500	2,500	-
Other grants	-	-	-	2,000
	-	117,844	117,844	31,770
	1,884	117,844	119,728	33,117

Of the donations and legacies income in 2024, £1,347 related to unrestricted funds and £31,770 related to restricted funds.

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Interest on cash deposits	232	-	232	115

All of the investment income in 2024 related to unrestricted funds.

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Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Charitable activities				
Site assessments	1,300	-	1,300	3,050
Lease agreement income	7,376	-	7,376	9,265
Managed and affiliate fees	4,434	-	4,434	4,808
Membership fees	17,896	-	17,896	8,965
Travel costs	334	-	334	-
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	-	-	200
	31,340	-	31,340	26,288

All of the income from charitable activities in 2024 related to unrestricted funds.

5 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Other income				
Travel costs	-	-	-	325
	-	-	-	325

All of the other income in 2024 related to unrestricted funds.

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

6 Total resources expended

	Charitable activities	Total 2025	Total 2024
	£	£	£
Direct costs			
Insurance	-	-	5,454
Depreciation of plant and machinery	9,861	9,861	7,807
Employment costs	32,844	32,844	25,493
Rent	2,640	2,640	2,490
Equipment repairs and servicing	4,728	4,728	3,258
Partnership agreements	844	844	357
	50,917	50,917	44,859
Support costs			
Subcontract cost	-	-	139
Staff training	229	229	-
Travelling	2,656	2,656	1,959
Office expenses	162	162	90
Computer software and website costs	553	553	1,635
Printing, postage and stationery	480	480	706
Trade subscriptions	221	221	210
Sundry expenses	201	201	65
Cost of trustee meetings	-	-	194
Advertising	1,743	1,743	350
Accountancy fees	3,928	3,928	1,941
Independent examiner's fee	500	500	500
Bank charges	60	60	62
Depreciation of office equipment	259	259	184
	10,992	10,992	8,035
	61,909	61,909	52,894

All of the expenditure in 2024 related to unrestricted funds.

7 Governance costs

	2025	2024
	£	£
Cost of trustee meetings	-	194
Accountancy fees	3,928	1,941
Independent examiner's fee	500	500
	4,428	2,635
	4,428	2,635

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2025

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8 Trustees' remuneration and expenses

No trustee received any remuneration or expenses during the year (2024 - £0).

9 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2025 No.	2024 No.
Charitable activities	3	3

The aggregate payroll costs of these persons were as follows:

	2025 £	2024 £
Wages and salaries	32,142	24,882
Other pension costs	702	611
	<u>32,844</u>	<u>25,493</u>

No employee received emoluments of more than £60,000 during the year (2024 - No. 0).

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2025

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10 Taxation

The registered charity is exempt from taxation on income and gains.

11 Tangible fixed assets

	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 April 2024	86,250	922	87,172
Additions	20,609	636	21,245
As at 31 March 2025	106,859	1,558	108,417
Depreciation			
As at 1 April 2024	29,148	445	29,593
Charge for the year	9,861	259	10,120
As at 31 March 2025	39,009	704	39,713
Net book value			
As at 31 March 2025	67,850	854	68,704
As at 31 March 2024	57,102	477	57,579

12 Debtors

	2025 £	2024 £
Other debtors	4,972	672

Other debtors includes a balance held in credit with HMRC in relation to PAYE.

13 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	232
Other creditors	-	119
Accruals and deferred income	12,186	6,275
	12,186	6,626

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2025

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14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £702 (2024 - £611).

Contributions totalling £nil (2024 - £119) were payable to the scheme at the end of the period and are included in creditors.

15 Related parties

Controlling entity

The charity is controlled by the trustees.

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

16 Analysis of funds

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Designated Funds					
Renewals	5,000	-	-	18,091	23,091
General Funds					
Unrestricted income fund	93,617	33,456	(22,387)	2,518	107,204
Restricted Funds					
National Lottery	1,110	48,100	(17,168)	(10,225)	21,817
Avanti	-	49,500	(20,791)	-	28,709
The Walney Extension Community Fund	-	11,464	(1,080)	(10,384)	-
One Stop Community Partnership	-	1,000	-	-	1,000
Cumbria Soaring Club Community Impact Fund	-	280	(280)	-	-
The Hadfield Charitable Trust	-	2,500	(203)	-	2,297
The GC Gibson Charitable Trust	-	5,000	-	-	5,000
	<u>1,110</u>	<u>117,844</u>	<u>(39,522)</u>	<u>(20,609)</u>	<u>58,823</u>
	<u>99,727</u>	<u>151,300</u>	<u>(61,909)</u>	<u>-</u>	<u>189,118</u>

National Lottery - This is a 3 year grant agreement to support a project aiming to build capacity, adding to the tramper network to create 11 sites in total in Cumbria, funding the cost of development work in order to grow the fleet to a more financially self-sustaining level. The project will enable Outdoor Mobility to continue to work to create opportunities for people with limited mobility to enjoy the social, physical and mental health benefits of being in the outdoors.

Avanti - Working with Avanti West Coast to promote sustainable, accessible tourism through two new off-road mobility scooter schemes helping disabled people with opportunities to access the great outdoors and get into the countryside with family and friends.

The Walney Extension Community Fund - Grant awarded to fund a Tramper scheme for Ravenglass, at the Ravenglass and Eskdale Railway.

One Stop Community Partnership - This fund relates to a grant awarded to cover tramper repair costs, expiring in August 2025.

Cumbria Soaring Club Community Impact Fund - Grant monies awarded to fund the purchase of rain covers for the Trampers.

The GC Gibson Charitable Trust - Grant monies awarded to partly fund the purchase of a new Tramper.

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

Prior period

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated Funds					
Renewals	-	-	-	5,000	5,000
General Funds					
Unrestricted income fund	76,726	28,075	(25,584)	14,400	93,617
Restricted Funds					
Tramper purchase fund	16,050	2,850	-	(18,900)	-
National Lottery	-	26,420	(25,310)	-	1,110
Cumbria Community Foundation	-	2,000	(2,000)	-	-
Magic Little Grants	-	500	-	(500)	-
	<u>16,050</u>	<u>31,770</u>	<u>(28,310)</u>	<u>(19,400)</u>	<u>1,110</u>
	<u>92,776</u>	<u>59,845</u>	<u>(52,894)</u>	<u>-</u>	<u>99,727</u>

17 Transfers

The transfers represent restricted funds received to purchase fixed assets. Once the assets were purchased the original restriction on the funds was met and the assets were therefore transferred to unrestricted funds, to reflect the fact they are unrestricted in use.

Outdoor Mobility

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Tangible assets	68,704	-	68,704	57,579
Current assets	73,777	58,823	132,600	48,774
Creditors: Amounts falling due within one year	(12,186)	-	(12,186)	(6,626)
Net assets	<u>130,295</u>	<u>58,823</u>	<u>189,118</u>	<u>99,727</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	55,579	-	57,579	44,790
Current assets	47,664	1,110	48,774	55,803
Creditors: Amounts falling due within one year	(6,626)	-	(6,626)	(7,817)
Net assets	<u>98,617</u>	<u>1,110</u>	<u>99,727</u>	<u>92,776</u>