

The Bournemouth Guide Camp Association

England & Wales · Charity number 1060476

Details

Other names	BOURNEMOUTH GUIDE CAMP ASSOCIATION, DUDSBURY GUIDE CAMP
Status	Registered
Legal form	Charitable company
Company number	00259058
Registered	1997-02-03
Register	View on the Charity Commission register

Contact

Address 174 Christchurch Road
West Parley
Ferndown
Dorset
BH22 8SS

Phone 01202510231

Activities

Objects: TO ESTABLISH AND MAINTAIN IN HAMPSHIRE AND DORSET OR EITHER OF THOSE COUNTIES ONE OR MORE CAMPS FOR THE USE ON SUCH TERMS AS MAY BE THROUGH PROPER OF MEMBERS OF THE GIRL GUIDES ASSOCIATION AND THE MEMBERS OF SUCH KINDRED SOCIETIES OR INSTITUTIONS AS ARE APPROVED BY THE ASSOCIATION

Activities: To establish and maintain in Hampshire or Dorset one or more camps for the use of members of the Guide Association and members of such kindred societies or institutions as are approved by the charity. To achieve this the Bournemouth Guide Camp Association maintains a site for camp and pack holidays at Dudsbury, near Ferndown, Dorset.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** HAMPSHIRE AND DORSET
- Dorset
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£66,533	£56,740	-	-
2023-12-31	£49,018	£53,555	-	-
2022-12-31	£67,097	£31,004	-	-
2021-12-31	£29,610	£35,550	-	-
2020-12-31	£34,098	£38,269	-	-

Trustees

Name	Role	Appointed
ANN WILSON		
Claire Helen Hohne		2018-04-09
ELIZABETH ANNE DAWKINS		
Heather Mary Longland		2017-11-20
Judith Margaret Daniels		2015-03-30
Linda Mary Grocott		2015-03-30
RACHEAL TATTUM		
Teresa Fisher		2018-04-09

The Bournemouth Guide Camp Association

England & Wales - Charity number 1060476

Accounts

Charity Registration No. 1060476

Company Registration No. 00259058 (England and Wales)

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



10 Bridge Street
Christchurch
Dorset
BH23 1EF

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

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THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

COMPANY INFORMATION

Trustees	Mrs E A Dawkins Mrs A D Wilson Mrs J M Daniels Mrs L M Grocott Mrs T Fisher Mrs C H Hohne Mrs H M Longland Mrs R E Tattum Mrs E Winkley	(Appointed 14 February 2025)
Secretary	Mrs H M Longland	
Charity number	1060476	
Company number	00259058	
Registered office	174 Christchurch Road West Parley Ferndown Dorset BH22 8SS	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

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 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charity are to establish and maintain in Hampshire or Dorset, or either of those counties, one or more camps for the use, on such terms as may be thought proper, of the members of the Guide Association and members of such kindred societies or institutions as are approved by the charity. To achieve this The Bournemouth Guide Camp Association maintains a site for camp and pack holidays at Dudsbury, near Ferndown, Dorset. There have been no changes in policy in the current year.

The camp site is an Iron Age Fort. The site is registered as an ancient monument with English Heritage due to its unique archaeological significance. In recent years the charity has completed a project to preserve the site and create a new heritage footpath with interpretation panels for the use of locals and users of the Guide Camp. The new footpath has been operative since 20th November 2020.

On site activity has continued to rise and we continue to see visitors from afar, it is good to see a slight increase in booking income. We received a large donation during 2024 from the Friends of Dudsbury specifically to allow an outside accessible toilet/shower block to be built. It has been welcomed by many who camp on the site.

Our onsite fund-raising activities were successful. We also welcomed back the Boys' Brigade, the Beavers, Hampshire Outdoors, the Scouts, a Dog Training Club, a school run by Somerset Council and Hampreston First School.

Sunbeams Day Nursery continued to utilise the site for up to three days per week during term time. The arrangements were again renewed in August for a 12 month period until July 2025. We allowed a wedding party on site last year, to a local leader which was a welcome income generator.

The site continues to benefit from the upgraded booking and accounts systems. With our visible availability now showing online, via our website, this has helped to increase our capacity and number of visitors to our site.

Local units have benefited from discounted prices for running their unit meetings outside during the summer periods, allowing girls and leaders to enjoy the outside. We have also introduced monthly coffee mornings to encourage local leaders just to enjoy the site. Our annual open day is proving popular, and continues to grow momentum. It was lovely to welcome a local workforce on site to carry out some volunteering as part of the work charity focus.

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

Volunteers

Voluntary assistance was provided throughout the year. Such assistance has been essential to the running of the charity particularly in fulfilling the objects of the charity. The work of Dudsbury and its associated Events are run by the trustees and the fundraising committee which amounts to around 20 individuals. When Events are run we receive additional assistance from local guide leaders working under our supervision.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Financial review

We entered 2024 on a positive note, with lots of bookings for the year ahead.

With the site getting more visitors we have seen a significant increase in our repair and renewals to the site and have taken the opportunity to upgrade, rather than just repairing. Major works to the veranda of the Chalet, and lots of tree work to the site had to be completed. We also installed a new fire alarm system to keep us up to date and compliant with the latest regulations.

We have seen the affect of the price increase in both Gas and Electric during 2024.

A new fire system was installed into The House, and major upgrades to the electrics of the site were undertaken following our annual inspection.

Sunbeams Nursery School have continued to utilise the site for their Forest School and we are pleased to have them making use of our facilities.

We remain committed to updating and expanding our Management structure but attracting suitable volunteers remains problematic. Revising our Memorandum & Articles of Association remains an aspiration that we wish to achieve as soon as possible.

Grant funding & donations

Unrestricted donations totalling £17,233 (2023: £985) were received in the year in addition to restricted donations totalling £468 (2023: £504) from BH Coastal Lottery. Unrestricted legacies of £NIL (2023: £NIL) and restricted legacies of £NIL (2023: £NIL) were also received in the current year. We have not benefitted from Government backed Grants in current year (2023: £NIL).

Grant Giving

No Grants were made during the year.

Reserves Policy

The charity's free reserves (that is those funds not tied up in fixed assets or designated and restricted funds) at 31 December 2024 were £50,117 (2023: £74,654). The directors consider that this is an appropriate level of free reserves to meet the charity's continuing operational obligations and fugitive monies.

Forecasts for 2025 appear to be realistic based upon encouraging levels of bookings generated thus far and we are confident that we have sufficient financial reserves to maintain our activities for the foreseeable future.

Investment Policy

Under the memorandum and articles of association, the charity has the power to make any investment, which the trustees see fit.

Risk

Our Risk Assessment has been updated to reflect the issues arising from the Pandemic and continued to be reviewed regularly as the changing circumstances unfold. We believe our records meet relevant Data Protection guidelines (GDPR).

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

Mrs E A Dawkins

Mrs A D Wilson

Mrs J M Daniels

Mrs L M Grocott

Mrs T Fisher

Mrs C H Hohne

Mrs H M Longland

Mrs R E Tattum

Mrs E Winkley

(Appointed 14 February 2025)

R Tattum has filled vacant post of Management Adviser.

Specific Positions are as follows:

Management Adviser - R E Tattum

Bookings Adviser - E A Dawkins

Members' Secretary - L M Grocott

Site Manager - J M Daniels

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

Mrs H M Longland

Trustee

Dated: 15 September 2025

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

I report to the trustees on my examination of the financial statements of The Bournemouth Guide Camp Association (the charity) for the year ended 31 December 2024.

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 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act 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 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 2006 Act; or
- 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 2006 Act other than any requirement that the accounts 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 accounts 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.

James Paget FCCA
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 15 September 2025

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<u>Income from:</u>						
Donations and legacies	3	17,725	-	468	18,193	1,553
Charitable activities	4	35,856	-	-	35,856	35,157
Other trading activities	5	11,405	-	-	11,405	11,332
Investment income	6	1,079	-	-	1,079	976
Total income		66,065	-	468	66,533	49,018
<u>Expenditure on:</u>						
Raising funds	7	541	-	-	541	5,485
Charitable activities	8	55,924	-	-	55,924	47,934
Other	12	275	-	-	275	136
Total resources expended		56,740	-	-	56,740	53,555
Net income/(expenditure) for the year/ Net movement in funds		9,325	-	468	9,793	(4,537)
Fund balances at 1 January 2024		244,571	5,000	3,148	252,719	257,256
Fund balances at 31 December 2024		253,896	5,000	3,616	262,512	252,719

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		203,329		169,467
Heritage assets	15		450		450
			<u>203,779</u>		<u>169,917</u>
Current assets					
Stocks	16	6,262		2,587	
Debtors	17	3,419		4,903	
Cash at bank and in hand		57,246		80,266	
		<u>66,927</u>		<u>87,756</u>	
Creditors: amounts falling due within one year	18	<u>(8,194)</u>		<u>(4,954)</u>	
Net current assets			<u>58,733</u>		<u>82,802</u>
Total assets less current liabilities			<u>262,512</u>		<u>252,719</u>
Income funds					
Restricted funds	20		3,616		3,148
Unrestricted funds - Designated	21		5,000		5,000
Unrestricted funds - General			253,896		244,571
			<u>262,512</u>		<u>252,719</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their 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 year 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 15 September 2025

Mrs R E Tattum

Trustee

Company Registration No. 00259058

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Bournemouth Guide Camp Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 174 Christchurch Road, West Parley, Ferndown, Dorset, BH22 8SS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 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 pound.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Expenditure is classified as follows:

- Costs of raising funds comprise all costs of selling souvenirs and sundry items together with the costs of staging specific events in the year.
- Expenditure with regards the charitable activity undertaken to further the purposes of the charity and its associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs

Those support costs incurred to meet the statutory and constitutional requirements of the charitable company.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity of the charitable company, any costs related to other income methods are deemed to be immaterial.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	15% on reducing balance, 10% on cost and 2% on cost
Fixtures and fittings	15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Heritage assets

Heritage assets are valued at cost subject to an annual impairment review. Due to the low cost of the sole asset, charging depreciation would be inappropriate and any impairment unlikely. See note 15.

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 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.

1 Accounting policies

(Continued)

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.

1.11 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.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	17,233	468	17,701	985	504	1,489
Membership fees	492	-	492	64	-	64
	<u>17,725</u>	<u>468</u>	<u>18,193</u>	<u>1,049</u>	<u>504</u>	<u>1,553</u>

4 Charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Campers and hikers fees - Guiding	20,469	19,996
Campers and hikers fees - Other	15,387	15,161
	<u>35,856</u>	<u>35,157</u>

5 Other trading activities

	Unrestricted funds general 2024 £	Total 2023 £
Souvenirs & sundries sales	4,679	3,854
Census	503	431
Field & storage rent	813	1,160
Fundraising events	5,410	5,887
Other trading activities	<u>11,405</u>	<u>11,332</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Investment income

	Unrestricted funds general 2024 £	Total 2023 £
Deposit account interest	1,079	976
	=====	=====

7 Raising funds

	Unrestricted funds general 2024 £	Total 2023 £
<u>Trading costs</u>		
Souvenirs & sundries - cost of sales	541	5,485
	=====	=====
	541	5,485
	=====	=====

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rates	4,284	4,021
Insurance	3,721	3,441
Gas, electricity & water	9,756	5,589
Telephone	948	1,213
Postage, stationery & adverts	167	475
Sundries	-	100
General upkeep & maintenance	17,547	18,065
Depreciation of freehold buildings & improvements	14,302	11,535
Depreciation of furniture & equipment	1,226	1,442
	<u>51,951</u>	<u>45,881</u>
Share of governance costs (see note 9)	3,973	2,053
	<u>55,924</u>	<u>47,934</u>

9 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Independent examiner fee	-	3,960	3,960	2,040
Company registration fee	-	13	13	13
	<u>-</u>	<u>3,973</u>	<u>3,973</u>	<u>2,053</u>
Analysed between				
Charitable activities	-	3,973	3,973	2,053
	<u>-</u>	<u>3,973</u>	<u>3,973</u>	<u>2,053</u>

Governance costs includes payments to the accountants of £3,960 (2023- £2,040) for independent examination fees.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Trustees

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

A total of £639 of expenses were reimbursed to 3 trustees in the year, (2023: £1,176 to 4 trustees), for the purchase of small items of repair, equipment, souvenir and administration expenditure.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	====	====

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Other

	Unrestricted funds	Total
	2024 general	2023 £
Bank charges	275	136
	<u>275</u>	<u>136</u>
	<u><u>275</u></u>	<u><u>136</u></u>

13 Taxation

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

14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	361,499	69,454	430,953
Additions	49,390	-	49,390
	<u>410,889</u>	<u>69,454</u>	<u>480,343</u>
At 31 December 2024	410,889	69,454	480,343
	<u>410,889</u>	<u>69,454</u>	<u>480,343</u>
Depreciation and impairment			
At 1 January 2024	200,203	61,283	261,486
Depreciation charged in the year	14,302	1,226	15,528
	<u>214,505</u>	<u>62,509</u>	<u>277,014</u>
At 31 December 2024	214,505	62,509	277,014
	<u>214,505</u>	<u>62,509</u>	<u>277,014</u>
Carrying amount			
At 31 December 2024	196,384	6,945	203,329
	<u><u>196,384</u></u>	<u><u>6,945</u></u>	<u><u>203,329</u></u>
At 31 December 2023	161,296	8,171	169,467
	<u><u>161,296</u></u>	<u><u>8,171</u></u>	<u><u>169,467</u></u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Heritage assets

£

At 1 January 2024 and at 31 December 2024

450

The above relates to the Freehold land at Dudsbury. The camp site is an Iron Age fort. The site is registered as an ancient monument with English Heritage due to its unique archeological significance. As such the book value of the site remains, without any further adjustment being deemed necessary.

16 Stocks

2024	2023
£	£

Raw materials and consumables

6,262	2,587
<u>6,262</u>	<u>2,587</u>

17 Debtors

2024	2023
£	£

Amounts falling due within one year:

Trade debtors

150	1,776
-----	-------

Prepayments and accrued income

3,269	3,127
<u>3,419</u>	<u>4,903</u>

3,419	4,903
<u>3,419</u>	<u>4,903</u>

18 Creditors: amounts falling due within one year

Notes	2024	2023
	£	£

Deferred income

19	2,062	1,420
----	-------	-------

Trade creditors

3,132	1,494
-------	-------

Accruals

3,000	2,040
<u>8,194</u>	<u>4,954</u>

8,194	4,954
<u>8,194</u>	<u>4,954</u>

19 Deferred income

2024	2023
£	£

Arising from deferred campers deposits

2,062	1,420
<u>2,062</u>	<u>1,420</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	2,062	1,420
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 January 2024	1,420	1,250
Released from previous periods	(1,420)	(1,250)
Resources deferred in the year	2,062	1,420
	<u> </u>	<u> </u>
Deferred income at 31 December 2024	2,062	1,420
	<u> </u>	<u> </u>

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		
	Balance at 1 January 2024	Incoming resources	Balance at 31 December 2024
	£	£	£
Freehold land at Dudsbury	450	-	450
Camper toilet block fund	707	468	1,175
Bequests	1,258	-	1,258
Wheel chair matting	733	-	733
	<u> </u>	<u> </u>	<u> </u>
	3,148	468	3,616
	<u> </u>	<u> </u>	<u> </u>

The £450 relates to the cost of the freehold land at Dudsbury which is considered to be an inalienable asset due to its historical importance and therefore should be shown as a restricted fund.

The bequest adheres to the terms of a will stipulating that monies should be spent on the House at Dudsbury.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Unrestricted funds - Designated

These are unrestricted funds which are separated from the charity's general fund made up as follows:

	At 1 January 2024	At 31 December 2024
	£	£
Chalet refurbishment	5,000	5,000
	<u>5,000</u>	<u>5,000</u>
Previous year:	At 1 January 2023	At 31 December 2023
	£	£
Chalet refurbishment	5,000	5,000
	<u>5,000</u>	<u>5,000</u>

22 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 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	244,571	66,065	(56,740)	253,896
	<u>244,571</u>	<u>66,065</u>	<u>(56,740)</u>	<u>253,896</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	249,612	48,514	(53,555)	244,571
	<u>249,612</u>	<u>48,514</u>	<u>(53,555)</u>	<u>244,571</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

23 Analysis of net assets between funds

	Unrestricted	Designated	Restricted	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Fund balances at 31 December 2024 are represented by:					
Tangible assets	203,329	-	-	203,329	169,467
Heritage assets	-	-	450	450	450
Current assets/(liabilities)	50,567	5,000	3,166	58,733	82,802
	<u>253,896</u>	<u>5,000</u>	<u>3,616</u>	<u>262,512</u>	<u>252,719</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

24 Related party transactions

Transactions with related parties

The charity has a very close relationship with Bournemouth North Division Guide Association and Bournemouth South Division Guides, these charities together nominate the majority of directors and provide occasional funding to enable the charity to carry out its charitable objectives. Grants received from these and other local Guide groups, if any, are shown in note 3.

The charity is paid a 'Census' annually of £1 per head registered with Bournemouth North and South Guides.

Donations from Trustees in the year totalled £428 (2023: £13).

Maintenance services are provided by D R Webb, husband of Camp Advisor, S Webb. In the year £10,269 was paid for labour and materials and £Nil was reimbursed to S Webb for the general upkeep and maintenance of the site (2023: £9,740).

£589 was reimbursed to S Webb for event expenses (2023: £724).

S & D R Webb live at The Cottage which is owned by the charitable company. They contribute to the heating costs of the cottage, as at the balance date there were no contributions outstanding.

The Bournemouth Guide Camp Association

England & Wales - Charity number 1060476

Accounts

Charity Registration No. 1060476

Company Registration No. 00259058 (England and Wales)

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023



10 Bridge Street
Christchurch
Dorset
BH23 1EF

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

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THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs E A Dawkins Mrs A D Wilson Mrs J M Daniels Mrs L M Grocott Mrs T Fisher Mrs C H Hohne Mrs H M Longland Mrs R E Tattum
Secretary	Mrs H M Longland
Charity number	1060476
Company number	00259058
Principal address	174 Christchurch Road West Parley Ferndown Dorset BH22 8SS
Registered office	174 Christchurch Road West Parley Ferndown Dorset BH22 8SS
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and financial statements for the year ended 31 December 2023.

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 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charity are to establish and maintain in Hampshire or Dorset, or either of those counties, one or more camps for the use, on such terms as may be thought proper, of the members of the Guide Association and members of such kindred societies or institutions as are approved by the charity. To achieve this The Bournemouth Guide Camp Association maintains a site for camp and pack holidays at Dudsbury, near Ferndown, Dorset. There have been no changes in policy in the current year.

The camp site is an Iron Age Fort. The site is registered as an ancient monument with English Heritage due to its unique archaeological significance. In recent years the charity has completed a project to preserve the site and create a new heritage footpath with interpretation panels for the use of locals and users of the Guide Camp. The new footpath has been operative since 20th November 2020.

On site activity has seen a significant increase in the last year and it has been good to see visitors returning to our site once more. The announcement from Girlguiding of the closure of the national guiding activity centres has helped, as volunteers reach out to use local campsites.

Our onsite fund-raising activities were successful and it was good for the site to welcome a new Surf Club to our site for 10 days during the summer. We also welcomed back the Boys' Brigade, a private Craft Club, the Beavers, Hampshire Outdoors, the Scouts, a Dog Training Club, a school run by Somerset Council and Hampreston First School.

Sunbeams Day Nursery continued to utilise the site for up to five days per week during term time. The arrangements were again renewed in August for a 12 month period until July 2024. In addition, they are now running Holiday Camps in the summer and Easter holidays and the summer and autumn half terms.

We have upgraded both our site bookings and accounting systems to online systems and we are beginning to see the rewards from this. With our visible availability now showing online, via our website, this has helped to increase our capacity and number of visitors to our site.

We have offered tempting hire prices to our local units for their weekly meetings and received many positive comments.

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

Volunteers

Voluntary assistance was provided throughout the year. Such assistance has been essential to the running of the charity particularly in fulfilling the objects of the charity. The work of Dudsbury and its associated Events are run by the trustees and the fundraising committee which amounts to around 20 individuals. When Events are run we receive additional assistance from local guide leaders working under our supervision.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Financial review

We entered 2023 with the effects of the Pandemic subsiding and bookings resuming and picking up. As confidence returned the pace of recovery increased and we enjoyed a successful year, although at slight cash deficit.

With the site getting more visitors we have seen a significant increase in our repair and renewals to the site and have taken the opportunity to upgrade, rather than just repairing.

With the rising costs of energy, we made the decision to insulate the dormitory part of The Chalet. This resulted in a partial upgrade of the electrics and the lighting. The remainder of the works will continue in 2024.

We have had roof works to both The House and The Chalet.

A new fire system was installed into The House, and major upgrades to the electric's of the site were undertaken following our annual inspection.

Sunbeams Nursery School have continued to utilise the site for their Forest School and we are pleased to have them making use of our facilities.

We remain committed to updating and expanding our Management structure but attracting suitable volunteers remains problematic. Revising our Memorandum & Articles of Association remains an aspiration that we wish to achieve as soon as possible.

Grant funding & donations

Unrestricted donations totalling £985 (2022: £1,388) were received in the year in addition to restricted donations totalling £504 (2022: £27,536) from a number of sources including the BH Coastal Lottery and the Arnold Clark Foundation. Unrestricted legacies of £NIL (2022: £2,500) and restricted legacies of £NIL (2022: £1,618) were also received in the current year. We have not benefitted from Government backed Grants in current year (2022: £2,667). After providing £20,000 towards the Toilet Block refurbishment Friends of Dudsbury are also pledging to support Phase 2 of this project which relates to the provision of disabled toilet facilities. Planning permission has now been granted and work will commence in 2024.

Grant Giving

No Grants were made during the year.

Reserves Policy

The charity's free reserves (that is those funds not tied up in fixed assets or designated and restricted funds) at 31 December 2023 were £75,104 (2022: £80,918). The directors consider that this is an appropriate level of free reserves to meet the charity's continuing operational obligations and fugitive monies.

Forecasts for 2024 appear to be realistic based upon encouraging levels of bookings generated thus far and we are confident that we have sufficient financial reserves to maintain our activities for the foreseeable future.

Investment Policy

Under the memorandum and articles of association, the charity has the power to make any investment, which the trustees see fit.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Risk

Our Risk Assessment has been updated to reflect the issues arising from the Pandemic and continued to be reviewed regularly as the changing circumstances unfold. We believe our records meet relevant Data Protection guidelines (GDPR).

Structure, governance and management

Mrs E A Dawkins

Mrs A D Wilson

Mrs J M Daniels

Mrs L M Grocott

Mrs T Fisher

Mrs C H Hohne

Mrs H M Longland

Mrs R E Tattum

Mr P J Harris

(Resigned 26 August 2023)

R Tattum has filled vacant post of Management Adviser.

Specific Positions are as follows:

Management Adviser - R Tattum

Bookings Adviser - E A Dawkins

Members' Secretary - L M Grocott

Site Manager - J M Daniels

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

Mrs H M Longland

Trustee

Dated: 9 September 2024

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

I report to the trustees on my examination of the financial statements of The Bournemouth Guide Camp Association (the charity) for the year ended 31 December 2023.

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 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act 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 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 2006 Act; or
- 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 2006 Act other than any requirement that the accounts 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 accounts 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.

James Paget FCCA
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 11 September 2024

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:						
Donations and legacies	3	1,049	-	504	1,553	35,709
Charitable activities	4	35,157	-	-	35,157	23,620
Other trading activities	5	11,332	-	-	11,332	7,651
Investment income	6	976	-	-	976	117
Total income		48,514	-	504	49,018	67,097
Expenditure on:						
Raising funds	7	5,485	-	-	5,485	1,960
Charitable activities	8	47,934	-	-	47,934	28,907
Other	12	136	-	-	136	137
Total resources expended		53,555	-	-	53,555	31,004
Net (expenditure)/income for the year/ Net movement in funds		(5,041)	-	504	(4,537)	36,093
Fund balances at 1 January 2023		249,612	5,000	2,644	257,256	221,163
Fund balances at 31 December 2023		244,571	5,000	3,148	252,719	257,256

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		169,467		168,694
Heritage assets	14		450		450
			<hr/>		<hr/>
			169,917		169,144
Current assets					
Stocks	15	2,587		2,880	
Debtors	16	4,903		2,959	
Cash at bank and in hand		80,266		85,963	
		<hr/>		<hr/>	
		87,756		91,802	
Creditors: amounts falling due within one year	17	(4,954)		(3,690)	
		<hr/>		<hr/>	
Net current assets			82,802		88,112
			<hr/>		<hr/>
Total assets less current liabilities			252,719		257,256
			<hr/> <hr/>		<hr/> <hr/>
Income funds					
Restricted funds	19		3,148		2,644
Unrestricted funds - designated	20		5,000		5,000
Unrestricted funds - general			244,571		249,612
			<hr/>		<hr/>
			252,719		257,256
			<hr/> <hr/>		<hr/> <hr/>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year 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 9 September 2024

Mrs R E Tattum

Trustee

Company Registration No. 00259058

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The Bournemouth Guide Camp Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 174 Christchurch Road, West Parley, Ferndown, Dorset, BH22 8SS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 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 pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors 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 Incoming resources

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.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

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.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Expenditure is classified as follows:

- Costs of raising funds comprise all costs of selling souvenirs and sundry items together with the costs of staging specific events in the year.
- Expenditure with regards the charitable activity undertaken to further the purposes of the charity and its associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs

Those support costs incurred to meet the statutory and constitutional requirements of the charitable company.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity of the charitable company, any costs related to other income methods are deemed to be immaterial.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	15% on reducing balance, 10% on cost and 2% on cost
Fixtures and fittings	15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Heritage assets

Heritage assets are valued at cost subject to an annual impairment review. Due to the low cost of the sole asset, charging depreciation would be inappropriate and any impairment unlikely. See note 14.

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 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.

1 Accounting policies

(Continued)

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.

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.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Donations and gifts	985	504	1,489	28,924
Legacies receivable	-	-	-	4,118
Grants	-	-	-	2,667
Membership fees	64	-	64	-
	<u>1,049</u>	<u>504</u>	<u>1,553</u>	<u>35,709</u>
For the year ended 31 December 2022	<u><u>6,555</u></u>	<u><u>29,154</u></u>		<u><u>35,709</u></u>

4 Charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Campers and hikers fees - Guiding	19,996	23,620
Campers and hikers fees - Other	15,161	-
	<u>35,157</u>	<u>23,620</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Other trading activities

	Unrestricted funds general 2023 £	Total 2022 £
Souvenirs & sundries sales	3,854	3,408
Census	431	857
Field & storage rent	1,160	320
Fundraising events	5,887	3,066
	<hr/>	<hr/>
Other trading activities	11,332	7,651
	<hr/> <hr/>	<hr/> <hr/>

6 Investment income

	Unrestricted funds general 2023 £	Total 2022 £
Deposit account interest	976	117
	<hr/> <hr/>	<hr/> <hr/>

7 Raising funds

	Unrestricted funds general 2023 £	Total 2022 £
<u>Trading costs</u>		
Souvenirs & sundries - cost of sales	5,485	1,960
	<hr/>	<hr/>
	5,485	1,960
	<hr/> <hr/>	<hr/> <hr/>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Rates	-	4,021	4,021	2,090
Insurance	-	3,441	3,441	2,982
Gas, electricity & water	-	5,589	5,589	3,559
Telephone	-	1,213	1,213	1,524
Postage, stationery & adverts	-	475	475	47
Sundries	-	100	100	-
General upkeep & maintenance	-	18,065	18,065	6,680
Depreciation of freehold buildings & improvements	-	11,535	11,535	8,383
Depreciation of furniture & equipment	-	1,442	1,442	1,589
	-	45,881	45,881	26,854
Share of governance costs (see note 9)	-	2,053	2,053	2,053
	-	47,934	47,934	28,907
Analysis by fund				
Unrestricted funds - general	-	47,934	47,934	28,547
Restricted funds	-	-	-	360
For the year ended 31 December 2022				
Unrestricted funds - general	-	28,547		28,547
Restricted funds	360	-		360
	360	28,547		28,907

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Independent examiner fee	-	2,040	2,040	2,040
Company registration fee	-	13	13	13
	<u>-</u>	<u>2,053</u>	<u>2,053</u>	<u>2,053</u>
Analysed between				
Charitable activities	-	2,053	2,053	2,053
	<u>-</u>	<u>2,053</u>	<u>2,053</u>	<u>2,053</u>

Governance costs includes payments to the accountants of £2,040 (2022- £2,040) for independent examination fees.

10 Trustees

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

A total of £1,176 of expenses were reimbursed to 4 trustees in the year, (2022: £384 to 3 trustees), for the purchase of small items of repair, equipment, souvenir and administration expenditure.

11 Employees

There were no employees during the year.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Other

	Unrestricted funds	Total
	2023 general	2022 £
Bank charges	136	137
	<u>136</u>	<u>137</u>
	<u><u>136</u></u>	<u><u>137</u></u>

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	347,749	69,454	417,203
Additions	13,750	-	13,750
	<u>361,499</u>	<u>69,454</u>	<u>430,953</u>
At 31 December 2023	361,499	69,454	430,953
	<u>361,499</u>	<u>69,454</u>	<u>430,953</u>
Depreciation and impairment			
At 1 January 2023	188,668	59,841	248,509
Depreciation charged in the year	11,535	1,442	12,977
	<u>200,203</u>	<u>61,283</u>	<u>261,486</u>
At 31 December 2023	200,203	61,283	261,486
	<u>200,203</u>	<u>61,283</u>	<u>261,486</u>
Carrying amount			
At 31 December 2023	161,296	8,171	169,467
	<u>161,296</u>	<u>8,171</u>	<u>169,467</u>
At 31 December 2022	159,081	9,613	168,694
	<u>159,081</u>	<u>9,613</u>	<u>168,694</u>
	<u><u>159,081</u></u>	<u><u>9,613</u></u>	<u><u>168,694</u></u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Heritage assets

£

At 1 January 2023 and at 31 December 2023

450

The above relates to the Freehold land at Dudsbury. The camp site is an Iron Age fort. The site is registered as an ancient monument with English Heritage due to its unique archeological significance. As such the book value of the site remains, without any further adjustment being deemed necessary.

15 Stocks

	2023	2022
	£	£

Raw materials and consumables	2,587	2,880
	<u> </u>	<u> </u>

16 Debtors

	2023	2022
	£	£

Amounts falling due within one year:

Trade debtors	1,776	-
Prepayments and accrued income	3,127	2,959
	<u> </u>	<u> </u>
	4,903	2,959
	<u> </u>	<u> </u>

17 Creditors: amounts falling due within one year

	2023	2022
	£	£

	Notes	2023	2022
		£	£
Deferred income	18	1,420	1,250
Trade creditors		1,494	400
Accruals and deferred income		2,040	2,040
		<u> </u>	<u> </u>
		4,954	3,690
		<u> </u>	<u> </u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Deferred income

	2023	2022
	£	£
Arising from deferred campers deposits	1,420	1,250
	<u> </u>	<u> </u>

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		
	Balance at 1 January 2023	Incoming resources 31 December 2023	Balance at 31 December 2023
	£	£	£
Freehold land at Dudsbury	450	-	450
Camper toilet block fund	203	504	707
Bequests	1,258	-	1,258
Wheel chair matting	733	-	733
	<u> </u>	<u> </u>	<u> </u>
	2,644	504	3,148
	<u> </u>	<u> </u>	<u> </u>

The £450 relates to the cost of the freehold land at Dudsbury which is considered to be an inalienable asset due to its historical importance and therefore should be shown as a restricted fund.

The bequest adheres to the terms of a will stipulating that monies should be spent on the House at Dudsbury.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Unrestricted funds - designated

These are unrestricted funds which are separated from the charity's general fund made up as follows:

	Movement in funds		
	Balance at 1 January 2023	Incoming resources	Balance at 31 December 2023
	£	£	£
Chalet refurbishment	5,000	-	5,000
	<u>5,000</u>	<u>-</u>	<u>5,000</u>

21 Analysis of net assets between funds

	Unrestricted 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:					
Tangible assets	169,467	-	-	169,467	168,694
Heritage assets	-	-	450	450	450
Current assets/(liabilities)	75,104	5,000	2,698	82,802	88,112
	<u>244,571</u>	<u>5,000</u>	<u>3,148</u>	<u>252,719</u>	<u>257,256</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

22 Related party transactions

Transactions with related parties

The charity has a very close relationship with Bournemouth North Division Guide Association and Bournemouth South Division Guides, these charities together nominate the majority of directors and provide occasional funding to enable the charity to carry out its charitable objectives. Grants received from these and other local Guide groups, if any, are shown in note 3.

The charity is paid a 'Census' annually of £1 per head registered with Bournemouth North and South Guides.

Donations from Trustees in the year totalled £13 (2022: £ NIL).

Maintenance services are provided by D R Webb, husband of Camp Advisor, S Webb. In the year £9,740 was paid for labour and materials and £437 reimbursed to S Webb for the general upkeep and maintenance of the site (2022: £5,870).

S & D R Webb live at The Cottage which is owned by the charitable company. They contribute to the heating costs of the cottage, as at the balance date there were no contributions outstanding.

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The Bournemouth Guide Camp Association

England & Wales - Charity number 1060476

Accounts

Charity Registration No. 1060476

Company Registration No. 00259058 (England and Wales)

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

tc accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
Dorset
BH23 1EF

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

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THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs E A Dawkins Mrs A D Wilson Mrs J M Daniels Mrs L M Grocott Mrs T Fisher Mrs C H Hohne Mrs H M Longland Mrs R E Tattum
Secretary	Mrs H M Longland
Charity number	1060476
Company number	00259058
Principal address	174 Christchurch Road West Parley Ferndown Dorset BH22 8SS
Registered office	174 Christchurch Road West Parley Ferndown Dorset BH22 8SS
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

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 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charity are to establish and maintain in Hampshire or Dorset, or either of those counties, one or more camps for the use, on such terms as may be thought proper, of the members of the Guide Association and members of such kindred societies or institutions as are approved by the charity. To achieve this The Bournemouth Guide Camp Association maintains a site for camp and pack holidays at Dudsbury, near Ferndown, Dorset. There have been no changes in policy in the current year.

The camp site is an Iron Age Fort. The site is registered as an ancient monument with English Heritage due to its unique archaeological significance. In recent years the charity has completed a project to preserve the site and create a new heritage footpath with interpretation panels for the use of locals and users of the Guide Camp. The new footpath has been operative since 20th November 2020.

Activities have gradually been returning to normal as the effects of the Coronavirus Pandemic recede with pack holidays and camping activities resuming and increasing. Fund raising Events were back to pre-Pandemic levels and in addition to the Guide Movement the site was used by the Boys' Brigade, a private Craft Club, the Beavers, Hampshire Outdoors, the Scouts, a Dog Training Club, a school run by Somerset Council and Hampreston First School.

Sunbeams Day Nursery continued to utilise the Site for up to five days per week during term time. The arrangements were again renewed in August for a 12 month period until July 2023. In addition they are now running Holiday Camps in the summer and Easter holidays and the summer and autumn half terms.

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

Volunteers

Voluntary assistance was provided throughout the year. Such assistance has been essential to the running of the charity particularly in fulfilling the objects of the charity. The work of Dudsbury and its associated Events are run by the trustees and the fundraising committee which amounts to around 20 individuals. When Events are run we receive additional assistance from local guide leaders working under our supervision.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

Financial review

We entered 2022 with the effects of the Pandemic subsiding and bookings resuming and picking up. As confidence returned the pace of recovery increased and we enjoyed a successful year on all fronts with a cash surplus achieved.

As operations returned to normal we had the confidence to undertake a substantial project in the shape of the partial rebuilding and total renovation of the on-site Toilet & Shower block. Friends of Dudsbury provided £20,000 towards this project with Talbot Trust kindly contributing £5,000. With funds already set aside we were able to complete this and still have a small cash surplus for the full year.

Sunbeams Nursery School have continued to utilise the site for their Forest School. They had their challenges during the Pandemic but they appear to be getting back to pre-Pandemic levels and we are pleased to have them making use of our facilities.

We remain committed to updating and expanding our Management structure but attracting suitable volunteers remains problematic. Revising our Memorandum & Articles of Association remains an aspiration that we wish to achieve as soon as possible.

Grant funding & donations

Unrestricted donations totalling £1,390 (2021: £896) were received in the year in addition to restricted donations totalling £27,536 (2021: £1,785) from a number of sources including the BH Coastal Lottery and the Arnold Clark Foundation. Unrestricted legacies of £2,500 (2021: £NIL) and restricted legacies of £1,618 (2021: £NIL) were also received in current year. In addition, we did benefit from Government backed Grants totalling £2,667 (2021: £16,097). After providing £20,000 towards the Toilet Block refurbishment Friends of Dudsbury are also pledging to support Phase 2 of this project which relates to the provision of disabled toilet facilities. Planning permission is currently being sought. We have received no payments in kind etc remains the same.

Grant Giving

No Grants were made during the year.

Reserves Policy

The charity's free reserves (that is those funds not tied up in fixed assets or designated and restricted funds) at 31 December 2022 were £80,198 (2021: £68,208). The directors consider that this is an appropriate level of free reserves to meet the charity's continuing operational obligations and fugitive monies.

Forecasts for 2023 appear to be realistic based upon encouraging levels of bookings generated thus far and we are confident that we have sufficient financial reserves to maintain our activities for the foreseeable future.

Investment Policy

Under the memorandum and articles of association, the charity has the power to make any investment, which the trustees see fit.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Risk

Our Risk Assessment has been updated to reflect the issues arising from the Pandemic and continued to be reviewed regularly as the changing circumstances unfold. We believe our records meet relevant Data Protection guidelines (GDPR).

Structure, governance and management

Mrs E A Dawkins

Mrs A D Wilson

Mr P J Harris (Deceased 26 August 2023)

Mrs J M Daniels

Mrs L M Grocott

Mrs T Fisher

Mrs C H Hohne

Mrs H M Longland

Mrs R E Tattum

R Tattum has filled vacant post of Management Adviser.

Specific Positions are as follows:

Management Adviser - R Tattum

Bookings Adviser - E A Dawkins

Members' Secretary - L M Grocott

Site Manager - J M Daniels

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

Mrs H M Longland

Trustee

Dated: 29 August 2023

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

I report to the trustees on my examination of the financial statements of The Bournemouth Guide Camp Association (the charity) for the year ended 31 December 2022.

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 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act 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 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 2006 Act; or
- 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 2006 Act other than any requirement that the accounts 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 accounts 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.

James Paget FCCA
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 29 August 2023

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies	3	6,555	-	29,154	35,709	18,856
Charitable activities	4	23,620	-	-	23,620	9,366
Other trading activities	5	7,651	-	-	7,651	3,167
Investment income	6	117	-	-	117	6
Total income		37,943	-	29,154	67,097	31,395
Expenditure on:						
Raising funds	7	1,960	-	-	1,960	761
Charitable activities	8	28,547	-	360	28,907	35,809
Other	12	137	-	-	137	14
Total resources expended		30,644	-	360	31,004	36,584
Net incoming/(outgoing) resources before transfers		7,299	-	28,794	36,093	(5,189)
Gross transfers between funds		34,246	-	(34,246)	-	-
Net income/(expenditure) for the year/ Net movement in funds		41,545	-	(5,452)	36,093	(5,189)
Fund balances at 1 January 2022		208,067	5,000	8,096	221,163	226,352
Fund balances at 31 December 2022		249,612	5,000	2,644	257,256	221,163

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		168,694		139,859
Heritage assets	14		450		450
			<u>169,144</u>		<u>140,309</u>
Current assets					
Stocks	15	2,880		2,809	
Debtors	16	2,959		1,967	
Cash at bank and in hand		85,963		80,857	
		<u>91,802</u>		<u>85,633</u>	
Creditors: amounts falling due within one year	17	(3,690)		(4,779)	
Net current assets			<u>88,112</u>		<u>80,854</u>
Total assets less current liabilities			<u>257,256</u>		<u>221,163</u>
Income funds					
Restricted funds	19		2,644		8,096
Unrestricted funds - designated	20		5,000		5,000
Unrestricted funds - general			249,612		208,067
			<u>257,256</u>		<u>221,163</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year 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 29 August 2023

Mrs R E Tattum

Trustee

Company Registration No. 00259058

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Bournemouth Guide Camp Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 174 Christchurch Road, West Parley, Ferndown, Dorset, BH22 8SS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors 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 Incoming resources

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.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

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.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Expenditure is classified as follows:

- Costs of raising funds comprise all costs of selling souvenirs and sundry items together with the costs of staging specific events in the year.
- Expenditure with regards the charitable activity undertaken to further the purposes of the charity and its associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs

Those support costs incurred to meet the statutory and constitutional requirements of the charitable company.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity of the charitable company, any costs related to other income methods are deemed to be immaterial.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	15% on reducing balance, 10% on cost and 2% on cost
Fixtures and fittings	15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Heritage assets

Heritage assets are valued at cost subject to an annual impairment review. Due to the low cost of the sole asset, charging depreciation would be inappropriate and any impairment unlikely. See note 14.

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 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.

1 Accounting policies

(Continued)

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.

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.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Donations and gifts	1,388	27,536	28,924	2,680
Legacies receivable	2,500	1,618	4,118	-
Grants	2,667	-	2,667	16,097
Membership fees	-	-	-	79
	<u>6,555</u>	<u>29,154</u>	<u>35,709</u>	<u>18,856</u>
For the year ended 31 December 2021	<u>17,071</u>	<u>1,785</u>		<u>18,856</u>

4 Charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Campers and hikers fees	23,620	9,366
	<u>23,620</u>	<u>9,366</u>

5 Other trading activities

	Unrestricted funds general 2022 £	Total 2021 £
Souvenirs & sundries sales	3,408	1,319
Census	857	673
Field & storage rent	320	-
Fundraising events	3,066	1,175
	<u>7,651</u>	<u>3,167</u>
Other trading activities	<u>7,651</u>	<u>3,167</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Investment income

	Unrestricted funds general 2022 £	Total 2021 £
Deposit account interest	117	6
	<u> </u>	<u> </u>

7 Raising funds

	Unrestricted funds general 2022 £	Total 2021 £
<u>Trading costs</u>		
Souvenirs & sundries - cost of sales	1,960	761
	<u> </u>	<u> </u>
	1,960	761
	<u> </u>	<u> </u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Rates	-	2,090	2,090	2,700
Insurance	-	2,982	2,982	2,281
Gas, electricity & water	-	3,559	3,559	3,323
Telephone	-	1,524	1,524	1,159
Postage, stationery & adverts	-	47	47	182
General upkeep & maintenance	360	6,320	6,680	14,763
Depreciation of freehold buildings & improvements	-	8,383	8,383	7,633
Depreciation of furniture & equipment	-	1,589	1,589	1,715
	<u>360</u>	<u>26,494</u>	<u>26,854</u>	<u>33,756</u>
Share of governance costs (see note 9)	-	2,053	2,053	2,053
	<u>360</u>	<u>28,547</u>	<u>28,907</u>	<u>35,809</u>
Analysis by fund				
Unrestricted funds - general	-	28,547	28,547	34,775
Restricted funds	360	-	360	1,034
	<u>360</u>	<u>28,547</u>	<u>28,907</u>	<u>35,809</u>
For the year ended 31 December 2021				
Unrestricted funds - general	-	34,775		34,775
Restricted funds	1,034	-		1,034
	<u>1,034</u>	<u>34,775</u>		<u>35,809</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Independent examiner fee	-	2,040	2,040	2,040
Company registration fee	-	13	13	13
	<u>-</u>	<u>2,053</u>	<u>2,053</u>	<u>2,053</u>
Analysed between				
Charitable activities	-	2,053	2,053	2,053
	<u>-</u>	<u>2,053</u>	<u>2,053</u>	<u>2,053</u>

Governance costs includes payments to the accountants of £2,040 (2021- £2,040) for independent examination fees.

10 Trustees

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

A total of £384 of expenses were reimbursed to 3 trustees in the year, (2021: £6,367 to 5 trustees), for the purchase of small items of repair, equipment, souvenir and administration expenditure.

11 Employees

There were no employees during the year.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Other

	Unrestricted funds	Total
	2022 general	2021 £
Bank charges	137	14
	<u>137</u>	<u>14</u>
	<u><u>137</u></u>	<u><u>14</u></u>

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2022	310,183	68,213	378,396
Additions	37,566	1,241	38,807
	<u>347,749</u>	<u>69,454</u>	<u>417,203</u>
At 31 December 2022	347,749	69,454	417,203
	<u>347,749</u>	<u>69,454</u>	<u>417,203</u>
Depreciation and impairment			
At 1 January 2022	180,285	58,252	238,537
Depreciation charged in the year	8,383	1,589	9,972
	<u>188,668</u>	<u>59,841</u>	<u>248,509</u>
At 31 December 2022	188,668	59,841	248,509
	<u>188,668</u>	<u>59,841</u>	<u>248,509</u>
Carrying amount			
At 31 December 2022	159,081	9,613	168,694
	<u><u>159,081</u></u>	<u><u>9,613</u></u>	<u><u>168,694</u></u>
At 31 December 2021	129,898	9,961	139,859
	<u><u>129,898</u></u>	<u><u>9,961</u></u>	<u><u>139,859</u></u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14 Heritage assets

£

At 1 January 2022 and at 31 December 2022

450

The above relates to the Freehold land at Dudsbury. The camp site is an Iron Age fort. The site is registered as an ancient monument with English Heritage due to its unique archeological significance. As such the book value of the site remains, without any further adjustment being deemed necessary.

15 Stocks

2022 2021
£ £

Raw materials and consumables

2,880 2,809

16 Debtors

2022 2021
£ £

Amounts falling due within one year:

Prepayments and accrued income

2,959 1,967

17 Creditors: amounts falling due within one year

Notes 2022 2021
£ £

Deferred income

18 1,250 1,525

Trade creditors

400 1,214

Accruals and deferred income

2,040 2,040

3,690 4,779

18 Deferred income

2022 2021
£ £

Arising from deferred campers deposits

1,250 1,525

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 December 2022
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Freehold land at Dudsbury	450	-	-	-	450
Camper toilet block fund	7,646	25,803	-	(33,246)	203
Bequests	-	1,618	(360)	-	1,258
Wheel chair matting	-	733	-	-	733
Defibrillator	-	1,000	-	(1,000)	-
	<u>8,096</u>	<u>29,154</u>	<u>(360)</u>	<u>(34,246)</u>	<u>2,644</u>

The £450 relates to the cost of the freehold land at Dudsbury which is considered to be an inalienable asset due to its historical importance and therefore should be shown as a restricted fund.

The bequest adheres to the terms of a will stipulating that monies should be spent on the House at Dudsbury.

20 Unrestricted funds - designated

These are unrestricted funds which are separated from the charity's general fund made up as follows:

	Movement in funds		
	Balance at 1 January 2022	Incoming resources	Balance at 31 December 2022
	£	£	£
Chalet refurbishment	<u>5,000</u>	<u>-</u>	<u>5,000</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

21 Analysis of net assets between funds

	Unrestricted	Designated	Restricted	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:					
Tangible assets	168,694	-	-	168,694	139,859
Heritage assets	-	-	450	450	450
Current assets/(liabilities)	80,918	5,000	2,194	88,112	80,854
	<u>249,612</u>	<u>5,000</u>	<u>2,644</u>	<u>257,256</u>	<u>221,163</u>

22 Related party transactions

Transactions with related parties

The charity has a very close relationship with Bournemouth North Division Guide Association and Bournemouth South Division Guides, these charities together nominate the majority of directors and provide occasional funding to enable the charity to carry out its charitable objectives. Grants received from these and other local Guide groups, if any, are shown in note 3.

The charity is paid a 'Census' annually of £1 per head registered with Bournemouth North and South Guides.

Donations from Trustees in the year totalled £NIL (2021: £ NIL).

Maintenance services are provided by D R Webb, husband of Camp Advisor, S Webb. In the year £5,433 was paid for labour and materials and £437 reimbursed to S Webb for the general upkeep and maintenance of the site (2021: £5,391).

S & D R Webb live at The Cottage which is owned by the charitable company. They contribute to the heating costs of the cottage, as at the balance date there were no contributions outstanding.

Document Activity Report

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The Bournemouth Guide Camp Association

England & Wales - Charity number 1060476

Accounts

Charity Registration No. 1060476

Company Registration No. 00259058 (England and Wales)

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

tc accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
Dorset
BH23 1EF

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

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THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs E A Dawkins Mrs R Tattum Mrs A D Wilson Mr P J Harris Mrs J M Daniels Mrs L M Grocott Mrs T Fisher Mrs C H Hohne Mrs H M Longland
Secretary	Mrs H M Longland
Charity number	1060476
Company number	00259058
Principal address	37 Montague Road Southbourne Bournemouth DORSET BH 5 2EW
Registered office	174 Christchurch Road West Parley Ferndown Dorset BH22 8SS
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

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

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 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charity are to establish and maintain in Hampshire or Dorset, or either of those counties, one or more camps for the use, on such terms as may be thought proper, of the members of the Guide Association and members of such kindred societies or institutions as are approved by the charity. To achieve this The Bournemouth Guide Camp Association maintains a site for camp and pack holidays at Dudsbury, near Ferndown, Dorset. There have been no changes in policy in the current year.

The camp site is an Iron Age Fort. The site is registered as an ancient monument with English Heritage due to its unique archaeological significance. In recent years the charity has completed a project to preserve the site and create a new heritage footpath with interpretation panels for the use of locals and users of the Guide Camp. The new footpath has been operative since 20th November 2020.

Activities have continued to be restricted due to the Coronavirus Pandemic with very few camp and pack holidays taking place. Fund raising Events have also had to be scaled back and adapted and have included two "virtual" Discos. On site we have held the following events; Frosty Sparklers, On Your Marks, an Open Day to celebrate Dudsbury's 90th Birthday and a Guide Challenge. In addition to the Guide movement the site was used by local Scout Groups, Friends of Brownsea Island, the Bournemouth Youth Marching Band and for some private gatherings...

Sunbeams Day Nursery continued to utilise the Site for up to five days per week during term time. The arrangements were again renewed in August for a 12 month period until July 2022. In addition they are now running Holiday Camps in the summer and Easter holidays and the summer and autumn half terms.

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

Volunteers

Voluntary assistance was provided throughout the year. Such assistance has been essential to the running of the charity particularly in fulfilling the objects of the charity. The work of Dudsbury and its associated Events are run by the trustees and the fundraising committee which amounts to around 20 individuals. When Events are run we receive additional assistance from local guide leaders working under our supervision.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

Financial review

We entered 2021 with the Pandemic in the forefront of everyone's lives and a Lockdown in progress. Fortunately we were in a stable financial position and then benefitted from several Government Grants and the continuing reduction in Business Rates and therefore, despite another poor year due to reduced activities, we generated a small cash surplus during 2021. The Site has seen little use for residential purposes but has been used by many groups for evening bookings which, whilst not generating much revenue, has kept the site "alive" and in everyone's mind pending a return to normality. Events and Souvenir Sales have ticked over and plans continue to re-introduce our usual more ambitious activities as soon as circumstances permit.

Due to the financial uncertainties we have not undertaken any major improvement projects but routine maintenance and repairs have continued. In the meantime we continue to fund raise for the proposed rebuilding of the outside Toilet Block and it is hoped to move forward significantly with this during 2022.

A local nursery school has continued to utilise the Site for a "Forest School" although their activities have suffered temporary suspensions due to staff related Covid issues. Overall however their activities and site usage has been increasing which we welcome.

We remain committed to updating and expanding our Management structure to reflect current needs and changed circumstances within Girlguiding. Additional posts will be created when suitable volunteers can be brought on board. Work is ongoing on updating our Memorandum & Articles of Association.

Grant funding & donations

Unrestricted donations totalling £896 (2020: £704) were received in the year in addition to restricted donations totalling £1,785 (2020: £2,410) from a number of sources including the BH Coastal Lottery and the Arnold Clark Foundation. No Legacies were received but we did benefit from Government backed Grants totalling £16,097 (2020: £11,334). We have a pledge of £7,000 from Friends of Dudsbury towards the Toilet Block refurbishment and we are hopeful that this support will be increased in the coming period. We have received no payments in kind for services during the year apart from the time of volunteers that cannot be quantified.

Grant Giving

No Grants were made during the year.

Reserves Policy

The charity's free reserves (that is those funds not tied up in fixed assets or designated and restricted funds) at 31 December 2021 were £68,208 (2020: £64,801). The directors consider that this is an appropriate level of free reserves to meet the charity's continuing operational obligations and fugitive monies.

Forecasts for 2022 assume that we are able to operate normally from March 2022 but that incomes will take time to recover to pre-Pandemic levels and that it will be 2023 before we can fully restore our income streams. In the meantime we are confident we have enough reserves to see us through as things stand.

Investment Policy

Under the memorandum and articles of association, the charity has the power to make any investment, which the trustees see fit.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Risk

Our Risk Assessment has been updated to reflect the issues arising from the Pandemic and continued to be reviewed regularly as the changing circumstances unfold. We believe our records meet relevant Data Protection guidelines (GDPR).

Structure, governance and management

Mrs E A Dawkins

Mrs R Tattum

Mrs A D Wilson

Mrs K S Calvert-Mindell (Resigned 22 October 2021)

Mr P J Harris

Mrs J M Daniels

Mrs L M Grocott

Mrs T Fisher

Mrs C H Hohne

Mrs H M Longland

There has been one change to the serving Directors during the year. Mrs K S Calvert-Mindell resigned with effect from 22nd October 2021 . Specific Positions are as follows:

Management Adviser - R Tattum

Bookings Adviser - E A Dawkins

Members' Secretary - L M Grocott

Site Manager - J M Daniels

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

Mrs H M Longland

Trustee

Dated: 31 October 2022

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

I report to the trustees on my examination of the financial statements of The Bournemouth Guide Camp Association (the charity) for the year ended 31 December 2021.

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 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act 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 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 2006 Act; or
- 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 2006 Act other than any requirement that the accounts 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 accounts 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.

James Paget FCCA
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 31 October 2022

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:						
Donations and legacies	3	17,071	-	1,785	18,856	24,716
Charitable activities	4	9,366	-	-	9,366	7,260
Other trading activities	5	3,167	-	-	3,167	1,976
Investment income	6	6	-	-	6	146
Total income		29,610	-	1,785	31,395	34,098
Expenditure on:						
Raising funds	7	761	-	-	761	197
Charitable activities	8	34,775	-	1,034	35,809	38,072
Other	12	14	-	-	14	-
Total resources expended		35,550	-	1,034	36,584	38,269
Net (outgoing)/incoming resources before transfers		(5,940)	-	751	(5,189)	(4,171)
Gross transfers between funds		-	(164)	164	-	-
Net (expenditure)/income for the year/ Net movement in funds		(5,940)	(164)	915	(5,189)	(4,171)
Fund balances at 1 January 2021		214,007	5,164	7,181	226,352	230,524
Fund balances at 31 December 2021		208,067	5,000	8,096	221,163	226,353

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2021

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		139,859		149,207
Heritage assets	14		450		450
			<hr/>		<hr/>
			140,309		149,657
Current assets					
Stocks	15	2,809		2,427	
Debtors	16	1,967		1,741	
Cash at bank and in hand		80,857		77,147	
		<hr/>		<hr/>	
		85,633		81,315	
Creditors: amounts falling due within one year	17	(4,779)		(4,619)	
		<hr/>		<hr/>	
Net current assets			80,854		76,696
			<hr/>		<hr/>
Total assets less current liabilities			221,163		226,353
			<hr/> <hr/>		<hr/> <hr/>
Income funds					
Restricted funds	19		8,096		7,181
Unrestricted funds - designated	20		5,000		5,164
Unrestricted funds - general			208,067		214,008
			<hr/>		<hr/>
			221,163		226,353
			<hr/> <hr/>		<hr/> <hr/>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year 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 31 October 2022

Mrs R Tattum
Trustee

Company Registration No. 00259058

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The Bournemouth Guide Camp Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 174 Christchurch Road, West Parley, Ferndown, Dorset, BH22 8SS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors 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 Incoming resources

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.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

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.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Expenditure is classified as follows:

- Costs of raising funds comprise all costs of selling souvenirs and sundry items together with the costs of staging specific events in the year.
- Expenditure with regards the charitable activity undertaken to further the purposes of the charity and its associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs

Those support costs incurred to meet the statutory and constitutional requirements of the charitable company.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity of the charitable company, any costs related to other income methods are deemed to be immaterial.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	15% on reducing balance, 10% on cost and 2% on cost
Fixtures and fittings	15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Heritage assets

Heritage assets are valued at cost subject to an annual impairment review. Due to the low cost of the sole asset, charging depreciation would be inappropriate and any impairment unlikely. See note 14.

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 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.

1 Accounting policies

(Continued)

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.

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.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Donations and gifts	895	1,785	2,680	3,114
Legacies receivable	-	-	-	10,258
Grants	16,097	-	16,097	11,334
Membership fees	79	-	79	10
	<u>17,071</u>	<u>1,785</u>	<u>18,856</u>	<u>24,716</u>
For the year ended 31 December 2020	<u>22,306</u>	<u>2,410</u>		<u>24,716</u>

4 Charitable activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Campers and hikers fees	9,366	7,260
	<u>9,366</u>	<u>7,260</u>

5 Other trading activities

	Unrestricted funds general 2021 £	Total 2020 £
Souvenirs & sundries sales	1,319	343
Census	673	1,048
Field & storage rent	-	390
Fundraising event - disco	1,175	195
	<u>3,167</u>	<u>1,976</u>
Other trading activities		<u>1,976</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 DECEMBER 2021

6 Investment income

	Unrestricted funds general 2021 £	Total 2020 £
Deposit account interest	6	146
	=====	=====

7 Raising funds

	Unrestricted funds general 2021 £	Total 2020 £
<u>Trading costs</u>		
Souvenirs & sundries - cost of sales	761	197
	-----	-----
	761	197
	=====	=====

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Charitable activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total 2021 £	Total 2020 £
Rates	-	2,700	2,700	2,348
Insurance	-	2,281	2,281	1,984
Gas, electricity & water	-	3,323	3,323	2,838
Telephone	-	1,159	1,159	879
Postage, stationery & adverts	-	182	182	82
Sundries	-	-	-	22
General upkeep & maintenance	1,034	13,729	14,763	15,242
Depreciation of freehold buildings & improvements	-	7,633	7,633	10,564
Depreciation of furniture & equipment	-	1,715	1,715	2,060
	<u>1,034</u>	<u>32,722</u>	<u>33,756</u>	<u>36,019</u>
Share of governance costs (see note 9)	-	2,053	2,053	2,053
	<u>1,034</u>	<u>34,775</u>	<u>35,809</u>	<u>38,072</u>
Analysis by fund				
Unrestricted funds - general	-	34,775	34,775	34,606
Restricted funds	1,034	-	1,034	3,466
	<u>1,034</u>	<u>34,775</u>	<u>35,809</u>	<u>38,072</u>
For the year ended 31 December 2020				
Unrestricted funds - general	-	34,606		34,606
Restricted funds	3,466	-		3,466
	<u>3,466</u>	<u>34,606</u>		<u>38,072</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Independent examiner fee	-	2,040	2,040	2,040
Company registration fee	-	13	13	13
	<u>-</u>	<u>2,053</u>	<u>2,053</u>	<u>2,053</u>
Analysed between				
Charitable activities	-	2,053	2,053	2,053
	<u>-</u>	<u>2,053</u>	<u>2,053</u>	<u>2,053</u>

Governance costs includes payments to the accountants of £2,040 (2020- £2,040) for independent examination fees.

10 Trustees

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

A total of £6,367 of expenses were reimbursed to 8 trustees in the year, (2020: £1,593 to 5 trustees), for the purchase of small items of repair, equipment, souvenir and administration expenditure.

11 Employees

There were no employees during the year.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Other

	Unrestricted funds	Total
	2021 general	2020 £
Bank charges	14	-
	<u>14</u>	<u>-</u>
	<u><u>14</u></u>	<u><u>-</u></u>

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2021	310,183	68,213	378,396
	<u>310,183</u>	<u>68,213</u>	<u>378,396</u>
At 31 December 2021	310,183	68,213	378,396
	<u>310,183</u>	<u>68,213</u>	<u>378,396</u>
Depreciation and impairment			
At 1 January 2021	172,652	56,537	229,189
Depreciation charged in the year	7,633	1,715	9,348
	<u>180,285</u>	<u>58,252</u>	<u>238,537</u>
At 31 December 2021	180,285	58,252	238,537
	<u>180,285</u>	<u>58,252</u>	<u>238,537</u>
Carrying amount			
At 31 December 2021	129,898	9,961	139,859
	<u>129,898</u>	<u>9,961</u>	<u>139,859</u>
At 31 December 2020	137,531	11,676	149,207
	<u>137,531</u>	<u>11,676</u>	<u>149,207</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Heritage assets

£

At 1 January 2021 and at 31 December 2021

450

The above relates to the Freehold land at Dudsbury. The camp site is an Iron Age fort. The site is registered as an ancient monument with English Heritage due to its unique archeological significance. As such the book value of the site remains, without any further adjustment being deemed necessary.

15 Stocks

2021

2020

£

£

Raw materials and consumables

2,809

2,427

16 Debtors

2021

2020

Amounts falling due within one year:

£

£

Prepayments and accrued income

1,967

1,741

17 Creditors: amounts falling due within one year

2021

2020

Notes

£

£

Deferred income

18

1,525

2,105

Trade creditors

1,214

97

Accruals and deferred income

2,040

2,417

4,779

4,619

18 Deferred income

2021

2020

£

£

Arising from deferred campers deposits

1,525

2,105

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Freehold land at Dudsbury	450	-	-	-	450
Camper toilet block fund	6,697	785	-	164	7,646
Tesco Covid-19 Communities Fund	34	-	(34)	-	-
Tree work	-	1,000	(1,000)	-	-
	<u>7,181</u>	<u>1,785</u>	<u>(1,034)</u>	<u>164</u>	<u>8,096</u>

The £450 relates to the cost of the freehold land at Dudsbury which is considered to be an inalienable asset due to its historical importance and therefore should be shown as a restricted fund.

20 Unrestricted funds - designated

These are unrestricted funds which are separated from the charity's general fund made up as follows:

	Balance at 1 January 2021	Transfers	Balance at 31 December 2021
	£	£	£
Chalet refurbishment	5,000	-	5,000
Campers toilet block fund	164	(164)	-
	<u>5,164</u>	<u>(164)</u>	<u>5,000</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

21 Analysis of net assets between funds

	Unrestricted	Designated	Restricted	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:					
Tangible assets	139,859	-	-	139,859	149,207
Heritage assets	-	-	450	450	450
Current assets/(liabilities)	68,208	5,000	7,646	80,854	76,696
	<u>208,067</u>	<u>5,000</u>	<u>8,096</u>	<u>221,163</u>	<u>226,353</u>

22 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The charity has a very close relationship with Bournemouth North Division Guide Association and Bournemouth South Division Guides, these charities together nominate the majority of directors and provide occasional funding to enable the charity to carry out its charitable objectives. Grants received from these and other local Guide groups, if any, are shown in note 3.

The charity is paid a 'Census' annually of £1 per head registered with Bournemouth North and South Guides.

Donations from Trustees in the year totalled £NIL (2020: £50).

Maintenance services are provided by D R Webb, husband of Camp Advisor, S Webb. In the year £5,391 (2020: £7,976) was paid for labour and materials for the general upkeep and maintenance of the site.

S & D R Webb live at The Cottage which is owned by the charitable company. They contribute to the heating costs of the cottage, as at the balance date there were no contributions outstanding.

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The Bournemouth Guide Camp Association

England & Wales - Charity number 1060476

Accounts

REGISTERED COMPANY NUMBER: 00259058 (England and Wales)
REGISTERED CHARITY NUMBER: 1060476

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

Paget Reid York
Chartered Certified Accountants
96 - 98 Castle Lane West
Bournemouth
Dorset
BH9 3JU

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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Detailed Statement of Financial Activities	20 to 21

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report, incorporating the directors' report, with the financial statements for the charity for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and with the Charities SORP (FRS 102) '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) (effective January 2015) and its Update Bulletin 1 and the Financial Reporting Standard 102 'Financial Reporting Standard applicable in the UK and Republic of Ireland'

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to establish and maintain in Hampshire or Dorset, or either of those counties, one or more camps for the use, on such terms as may be thought proper, of the members of the Guide Association and members of such kindred societies or institutions as are approved by the charity. To achieve this The Bournemouth Guide Camp Association maintains a site for camp and pack holidays at Dudsbury, near Ferndown, Dorset. There have been no changes in policy in the current year.

The camp site is an Iron Age Fort. The site is registered as an ancient monument with English Heritage due to its unique archaeological significance. The charity has completed a project to preserve the site and create a new heritage footpath with interpretation panels for the use of locals and users of the Guide Camp. Approval for the new footpath was given on 20th November 2020.

Activities have been severely curtailed by the Coronavirus Pandemic with all camp and pack holidays suspended since the beginning of the first lockdown in March 2020. A "virtual" Disco took place in November but all other fund raising events were cancelled. In addition to the Guide movement the site was used by Dorset Camping & Caravan Club, Dorset Reclaim, a Craft Group, Bournemouth Arts University and a local Scout Group.

Sunbeams Day Nursery continued to utilise the Site for up to five days per week during term time (apart from during the first Lockdown). The arrangements were again renewed in August for a 12 month period until July 2020.

The charity keeps in mind the Charity Commission's guidance on public benefit, meeting the criteria for the advancement of education, citizenship and community development in promoting the education of young people to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Volunteers

Voluntary assistance was provided throughout the year. Such assistance has been essential to the running of the charity particularly in fulfilling the objects of the charity. The work of Dudsbury and its associated Events are run by the trustees and the fundraising committee which amounts to around 20 individuals. When Events are run we receive additional assistance from local guide leaders working under our supervision.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

(incorporating Financial Review and Future Developments)

We entered 2020 in good shape with plenty of Bookings, a number of Events planned and the hope and expectation that various improvement projects would progress. However, the Coronavirus Pandemic has meant that most of our activities have had to be suspended. The Site has been mothballed with minimal activity continuing. It is unclear when we will be able to re-open. Our normal income streams have been severely impacted.

Fortunately, we attracted sufficient income from donations, bequests and government grants administered through the local authority to cover our ongoing costs. The Fund Raising Committee were unable to operate apart from organising one virtual disco event. Souvenir Sales were also adversely impacted.

Nevertheless, we once again generated a cash surplus which will assist our survival until we can re-start our normal activities. Projects such as improving the Chalet and rebuilding and renovation of the outside Toilet Block used by campers are on hold.

Running costs were contained as far as possible and we only carried out essential repairs and renewals.

As reported previously we obtained grants from Dorset County Council and the National Heritage Lottery Fund towards our "Heritage Footpath" project. Most of the work was carried out in 2017 but we experienced delays with the procedural issues relating to the re-routing of the public footpath. These were finally resolved during 2020 and the project is now complete.

A local nursery school has continued to utilise the Site for a "Forest School" although their activities were also suspended for a time due to the Pandemic regulations.

We remain committed to updating and expanding our Management structure to reflect current needs and changed circumstances within Girlguiding. Additional posts will be created when suitable volunteers can be brought on board. Work has re-commenced on updating our Memorandum & Articles of Association.

Grant funding & donations

Unrestricted donations totalling £714 (2019: £1,514) were received in the year in addition to restricted donations totalling £2,410 (2019: £4,509) from a number of sources including the BH Coastal Lottery, Tesco and Bournemouth Guide Shop. Unrestricted legacies totalling £10,258 together with unrestricted grants amounting to £11,334 were also received. We have a pledge of £7,000 from Friends of Dudsbury towards the Toilet Block refurbishment. We have received no payments in kind for services during the year apart from the time of volunteers that cannot be quantified.

Grant Giving

No Grants were made during the year.

Reserves Policy

The charity's free reserves (that is those funds not tied up in fixed assets or designated and restricted funds) at 31 December 2020 were £64,801 (2019: £56,096). The directors consider that this is an appropriate level of free reserves to meet the charity's continuing operational obligations and fugitive monies. We currently hold £25,000 on an HSBC Money Market account against unforeseen repair costs and a further £25,000 allows about 12 months (in terms of normal day to day expenses) to recover from any unforeseen shocks, such as Covid 19.

Forecasts for 2021 assume that we are unable to re-open until January 2022 and suggest that our overall cash balances will decline by about £19,000 by the financial year end. Any further Government Grants that may become available will mitigate the position as will the ability to re-start activities before the end of the year. We are confident we have enough reserves to see us through as things stand.

Investment Policy

Under the memorandum and articles of association, the charity has the power to make any investment, which the trustees see fit.

Risk

Our Risk Assessment has been updated to reflect the issues arising from the Pandemic and will be reviewed again prior to re-opening the site. We believe our records meet relevant Data Protection guidelines (GDPR).

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 17th September 1931 and registered as a charity on 3rd February 1997.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of new trustees

Trustees are recruited and appointed where they are deemed to possess the experience and skills required to perform the role of a trustee.

Organisational structure

Members of the council of management are directors for the purpose of company law and trustees for the purpose of charity law. As set out in the Articles of Association, the council nominates a chairman and secretary. Council nominates four directors for the camp site. Other directors are the Dorset County Commissioner of the Guide Association, the division commissioners or assistant division commissioners for each of the Bournemouth divisions of the guide association and ten district commissioners of the Guide Association or warranted guiders who hold a uniformed appointment with a Bournemouth division of the Guide Association (five nominated by the North Division and five by the South Division). Council may appoint further directors as appropriate.

Members of the Council of Management (the trustees/directors), who meet six times per annum, administer the charity.

There has been one change to the serving Directors during the year. Mrs D R Thorpe resigned with effect from 30th November 2020. Specific Positions are as follows:

Management Adviser - Vacant Position

Bookings Adviser - E A Dawkins

Members' Secretary - L M Grocott

Site Manager - J M Daniels

Other management

Camp Adviser - S Webb

Induction and training of new trustees

All trustees are considered to be highly experienced and skilled individuals. Training is provided where considered necessary.

Related parties

The charity has a very close relationship with Bournemouth North Division Guide Association and Bournemouth South Division Guides, both of which nominate directors and provide occasional funding to enable the charity to carry out its charitable objectives. A summary of transactions with those parties is set out in note 17 to the financial statements.

The Camp Adviser, S Webb, lives at the camp's cottage, with her husband D R Webb, which is owned by the charitable company. Details of transactions with them can also be found under note 17 to the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00259058 (England and Wales)

Registered Charity number

1060476

Registered office

96 Castle Lane West

Bournemouth

Dorset

BH9 3JU

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees

Mrs E A Dawkins
Mrs R Tattum
Mrs A D Wilson
Mrs K S Calvert-Mindell
P J Harris
Mrs D R Thorpe (resigned 30.11.20)
Mrs J M Daniels
Mrs L M Grocott
Mrs H M Longland
Mrs T Fisher
Mrs C H Hohne

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end are shown.

Company Secretary

Mrs H M Longland

Independent Examiner

Paget Reid York
Chartered Certified Accountants
96 - 98 Castle Lane West
Bournemouth
Dorset
BH9 3JU

Solicitors

Paul Reynolds, Dutton Gregory Solicitors incorporating RWPS Law, 48-50 Parkstone Road, Poole, BH15 2PG

Accountants

Paget Reid York, 96-98 Castle Lane West, Bournemouth, Dorset, BH9 3JU

Bankers

HSBC PLC, 59 Old Christchurch Road, Bournemouth, BH1 1EH

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

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

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs H M Longland - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

Independent examiner's report to the trustees of The Bournemouth Guide Camp Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

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:

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

James Paget FCCA
Paget Reid York
Chartered Certified Accountants
96 - 98 Castle Lane West
Bournemouth
Dorset
BH9 3JU

Date:

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	22,306	2,410	24,716	6,083
Charitable activities					
Camping & hiking		7,260	-	7,260	26,620
Other trading activities	4	1,976	-	1,976	11,131
Investment income	5	146	-	146	241
Total		31,688	2,410	34,098	44,075
 EXPENDITURE ON					
Raising funds	6	197	-	197	4,804
Charitable activities					
Camping & hiking	7	34,606	3,466	38,072	43,341
Total		34,803	3,466	38,269	48,145
NET INCOME/(EXPENDITURE)		(3,115)	(1,056)	(4,171)	(4,070)
 RECONCILIATION OF FUNDS					
Total funds brought forward		222,287	8,237	230,524	234,594
TOTAL FUNDS CARRIED FORWARD		219,172	7,181	226,353	230,524

The notes form part of these financial statements

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	11	149,207	-	149,207	161,027
Heritage assets	12	-	450	450	450
		149,207	450	149,657	161,477
CURRENT ASSETS					
Stocks	13	2,427	-	2,427	2,238
Debtors	14	1,741	-	1,741	2,974
Cash at bank and in hand		70,416	6,731	77,147	70,044
		74,584	6,731	81,315	75,256
CREDITORS					
Amounts falling due within one year	15	(4,619)	-	(4,619)	(6,209)
		69,965	6,731	76,696	69,047
NET CURRENT ASSETS					
		219,172	7,181	226,353	230,524
TOTAL ASSETS LESS CURRENT LIABILITIES					
		219,172	7,181	226,353	230,524
NET ASSETS					
		219,172	7,181	226,353	230,524
FUNDS					
	16			219,172	222,287
Unrestricted funds				7,181	8,237
Restricted funds				226,353	230,524
TOTAL FUNDS					
				226,353	230,524

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

BALANCE SHEET - continued
31 DECEMBER 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
R Tattum - Trustee

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. STATUTORY INFORMATION

The organisation is an individual charitable private company registered in England and Wales and limited by guarantee, incorporated on 17th September 1931 and registered as a charity on 3rd February 1997. The nature of the charity's operations and its principal activities are noted in the Trustees Report.

Registered office: 96 Castle Lane West, Bournemouth, Dorset BH9 3JU

Place of business: The Cottage, Dudsbury Guide Camp, 174 Christchurch Road, West Parley, Ferndown, Dorset BH22 8SS.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective January 2015) and its Update Bulletin 1, Financial Reporting Standard 102 'Financial Reporting Standard applicable in the UK and Republic of Ireland' & Section 1A and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value. The presentation currency of the financial statements is pound sterling (£).

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from 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.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated goods, services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Donated tangible fixed assets are recorded at fair value.

The time of volunteers is not recognised, refer to the trustees' annual report for more information about their contribution.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Expenditure is classified as follows:

- Costs of raising funds comprise all costs of selling souvenirs and sundry items together with the costs of staging specific events in the year.
- Expenditure with regards the charitable activity undertaken to further the purposes of the charity and its associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs

Those support costs incurred to meet the statutory and constitutional requirements of the charitable company.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity of the charitable company, any costs related to other income methods are deemed to be immaterial.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- | | |
|-----------------------------------|---|
| Freehold buildings & improvements | - 15% on reducing balance, 10% on cost and 2% on cost |
| Furniture & equipment | - 15% on reducing balance |

Heritage assets

Heritage assets are valued at cost subject to an annual impairment review. Due to the low cost of the sole asset, charging depreciation would be inappropriate and any impairment unlikely. See note 12.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted general funds - These are funds which can be used in accordance with the charitable objects at the discretion of the directors/trustees.

Designated funds - These are unrestricted funds earmarked by the directors/trustees for particular purposes.

Restricted funds - The Freehold Land at Dudsbury is considered to be an inalienable asset and therefore of a restricted nature, due to its historical importance. Details of other restricted funds are shown in note 16.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. ACCOUNTING POLICIES - continued

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

3. DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	31.12.20 £	31.12.19 £
<u>Donations</u>				
Trustees	50	-	50	50
Dorset Trefoil	-	-	-	73
Bournemouth North Guides	-	-	-	-
Bournemouth Division - Next Steps	-	-	-	30
North East Forest Guides	-	-	-	50
Bournemouth Guide Shop	-	1,108	1,108	758
HSBC	-	-	-	1,000
Tesco	-	500	500	-
BH Coastal Lottery	-	765	765	-
Gift Aid	50	-	50	-
General	604	37	641	907
	704	2,410	3,114	2,868
<u>Donations of goods and services</u>				
Friends of Dudsbury	-	-	-	53
Subscriptions	10	-	10	49
<u>Grants</u>				
Heritage Lottery Fund	-	-	-	2,113
J P Morgan	-	-	-	1,000
Dorset County Council	11,334	-	11,334	-
	11,334	-	11,334	3,113
Legacies	10,258	-	10,258	-
	22,306	2,410	24,716	6,083

The restricted donations relate to the 'Campers Toilet Block Fund' and the 'Tesco Covid 19 Fund', see note 16 for further details.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

4. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Souvenirs & sundries sales	343	3,159
Census	1,048	1,049
Field & storage rent	390	260
Disco	195	1,072
Midsummer camp	-	927
Ugly Safari	-	3,582
Apple Fair	-	237
Frosty Sparkler	-	675
Roundhouse Xmas Workshop	-	170
	1,976	11,131
	1,976	11,131

5. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	146	241
	146	241
	146	241

6. RAISING FUNDS

Other trading activities

	31.12.20	31.12.19
	£	£
Souvenirs & sundries - cost of sales	197	2,388
Disco	-	392
Midsummer camp	-	269
Ugly Safari	-	1,290
Apple Fair	-	73
Frosty Sparklers	-	337
Roundhouse Xmas Workshop	-	55
	197	4,804
	197	4,804

Souvenirs & sundries trading account

	31.12.20	31.12.20	31.12.19	31.12.19
	£	£	£	£
Sales		343		3,159
<u>Cost of sales</u>				
Opening stock	2,238		3,213	
Purchases	386		1,413	
	2,624		4,626	
Closing stock	(2,427)		(2,238)	
		197		2,388
		146		771

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. CHARITABLE ACTIVITIES COSTS

<u>Support costs</u>	Unrestricted £	Restricted £	31.12.20 £	31.12.19 £
<u>General</u>				
Rates	2,348	-	2,348	3,214
Insurance	1,984	-	1,984	2,257
Gas, electricity & water	2,838	-	2,838	5,386
Telephone	879	-	879	931
Postage, stationery & advertising	82	-	82	214
Sundries	22	-	22	-
General upkeep & maintenance	11,776	3,466	15,242	10,138
Roundhouse refurbishment	-	-	-	6,238
Depreciation - Building & improvements	10,564	-	10,564	10,578
Depreciation - Furniture & equipment	2,060	-	2,060	2,282
	<u>32,553</u>	<u>3,466</u>	<u>36,019</u>	<u>41,238</u>
<u>Governance</u>				
Independent examiner fee	2,040	-	2,040	2,040
Company registration fee	13	-	13	13
Professional fees	-	-	-	50
	<u>2,053</u>	<u>-</u>	<u>2,053</u>	<u>2,103</u>
	<u>34,606</u>	<u>3,466</u>	<u>38,072</u>	<u>43,341</u>

All support costs are deemed to be related to the Campers and Hikers activity. General upkeep & maintenance includes goods donated by Friends of Dudsbury to the value of £Nil (2019: £53).

8. NET INCOME/(EXPENDITURE)

	31.12.20 £	31.12.19 £
Depreciation - owned assets	12,624	12,860
Independent examiner fee	2,040	2,040
	<u>14,664</u>	<u>14,900</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

A total of £1,593 of expenses were reimbursed to 5 trustees in the year, (2018: £2,673 to 8 trustees), for the purchase of small items of repair, equipment, souvenir and administration expenditure.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,574	4,509	6,083
Charitable activities			
Camping & hiking	26,620	-	26,620
Other trading activities	11,131	-	11,131
Investment income	241	-	241
Total	39,566	4,509	44,075
EXPENDITURE ON			
Raising funds	4,804	-	4,804
Charitable activities			
Camping & hiking	37,703	5,638	43,341
Total	42,507	5,638	48,145
NET INCOME/(EXPENDITURE)	(2,941)	(1,129)	(4,070)
RECONCILIATION OF FUNDS			
Total funds brought forward	225,228	9,366	234,594
TOTAL FUNDS CARRIED FORWARD	222,287	8,237	230,524

11. TANGIBLE FIXED ASSETS

	Freehold buildings & improvements £	Furniture & equipment £	Totals £
COST			
At 1 January 2020	310,183	67,409	377,592
Additions	-	804	804
At 31 December 2020	310,183	68,213	378,396
DEPRECIATION			
At 1 January 2020	162,088	54,477	216,565
Charge for year	10,564	2,060	12,624
At 31 December 2020	172,652	56,537	229,189
NET BOOK VALUE			
At 31 December 2020	137,531	11,676	149,207
At 31 December 2019	148,095	12,932	161,027

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1 January 2020 and 31 December 2020	450
	<u>450</u>
NET BOOK VALUE	
At 31 December 2020	450
	<u>450</u>
At 31 December 2019	<u>450</u>

The above relates to the Freehold land at Dudsbury. The camp site is an Iron Age fort. The site is registered as an ancient monument with English Heritage due to its unique archeological significance. As such the book value of the site remains, without any further adjustment being deemed necessary.

The charity has undertaken a project to preserve the site and create a new heritage footpath with interpretation panels for the use of locals and users of the Guide Camp. See page 1 - Objectives and Activities under the Report of the Trustees as well as note 16.

13. STOCKS

	31.12.20 £	31.12.19 £
Stocks	2,427	2,238
	<u>2,427</u>	<u>2,238</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Trade debtors	-	1,125
Prepaid expenses	1,741	1,849
	<u>1,741</u>	<u>2,974</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Trade creditors	97	983
Deferred campers deposits	2,105	2,280
Accrued expenses	2,417	2,946
	<u>4,619</u>	<u>6,209</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

16. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	217,123	(3,115)	214,008
Chalet refurbishment	5,000	-	5,000
Campers toilet block fund	164	-	164
	<u>222,287</u>	<u>(3,115)</u>	<u>219,172</u>
Restricted funds			
Freehold land at Dudsbury	450	-	450
The 'Footpath' fund	3,000	(3,000)	-
Campers toilet block fund	4,787	1,910	6,697
Tesco Covid-19 Communities Fund	-	34	34
	<u>8,237</u>	<u>(1,056)</u>	<u>7,181</u>
TOTAL FUNDS	<u>230,524</u>	<u>(4,171)</u>	<u>226,353</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,688	(34,803)	(3,115)
Restricted funds			
The 'Footpath' fund	-	(3,000)	(3,000)
Campers toilet block fund	1,910	-	1,910
Tesco Covid-19 Communities Fund	500	(466)	34
	<u>2,410</u>	<u>(3,466)</u>	<u>(1,056)</u>
TOTAL FUNDS	<u>34,098</u>	<u>(38,269)</u>	<u>(4,171)</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	225,228	(2,941)	(5,164)	217,123
Chalet refurbishment	-	-	5,000	5,000
Campers toilet block fund	-	-	164	164
	<u>225,228</u>	<u>(2,941)</u>	<u>-</u>	<u>222,287</u>
Restricted funds				
Freehold land at Dudsbury	450	-	-	450
The 'Footpath' fund	6,525	(3,525)	-	3,000
Campers toilet block fund	2,391	2,396	-	4,787
	<u>9,366</u>	<u>(1,129)</u>	<u>-</u>	<u>8,237</u>
TOTAL FUNDS	<u>234,594</u>	<u>(4,070)</u>	<u>-</u>	<u>230,524</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,566	(42,507)	(2,941)
Restricted funds			
The 'Footpath' fund	2,113	(5,638)	(3,525)
Campers toilet block fund	2,396	-	2,396
	<u>4,509</u>	<u>(5,638)</u>	<u>(1,129)</u>
TOTAL FUNDS	<u>44,075</u>	<u>(48,145)</u>	<u>(4,070)</u>

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	225,228	(6,056)	(5,164)	214,008
Chalet refurbishment	-	-	5,000	5,000
Campers toilet block fund	-	-	164	164
	<u>225,228</u>	<u>(6,056)</u>	<u>-</u>	<u>219,172</u>
Restricted funds				
Freehold land at Dudsbury	450	-	-	450
The 'Footpath' fund	6,525	(6,525)	-	-
Campers toilet block fund	2,391	4,306	-	6,697
Tesco Covid-19 Communities Fund	-	34	-	34
	<u>9,366</u>	<u>(2,185)</u>	<u>-</u>	<u>7,181</u>
TOTAL FUNDS	<u><u>234,594</u></u>	<u><u>(8,241)</u></u>	<u><u>-</u></u>	<u><u>226,353</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,254	(77,310)	(6,056)
Restricted funds			
The 'Footpath' fund	2,113	(8,638)	(6,525)
Campers toilet block fund	4,306	-	4,306
Tesco Covid-19 Communities Fund	500	(466)	34
	<u>6,919</u>	<u>(9,104)</u>	<u>(2,185)</u>
TOTAL FUNDS	<u><u>78,173</u></u>	<u><u>(86,414)</u></u>	<u><u>(8,241)</u></u>

Restricted funds

The £450 relates to the cost of the freehold land at Dudsbury which is considered to be an inalienable asset due to its historical importance and therefore should be shown as a restricted fund.

The 'Footpath' fund official title was "Interpreting and Conserving Dudsbury Ancient Hill Fort and the History of Girlguiding on it". The project included creating a new heritage footpath, tree and scrub clearance.

The split of funds per assets are shown on the balance sheet. All restricted funds apart from 'Freehold Land at Dudsbury' are held as cash at bank.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. RELATED PARTY DISCLOSURES

The charity has a very close relationship with Bournemouth North Division Guide Association and Bournemouth South Division Guides, these charities together nominate the majority of directors and provide occasional funding to enable the charity to carry out its charitable objectives. Grants received from these and other local Guide groups, if any, are shown in note 3.

The charity is paid a 'Census' annually of £1 per head registered with Bournemouth North and South Guides.

Donations from Trustees in the year totalled £50 (2019: £50).

Maintenance services are provided by D R Webb, husband of Camp Advisor, S Webb. In the year £7,976 (2019: £6,767) was paid for labour and materials for the general upkeep and maintenance of the site.

S & D R Webb live at The Cottage which is owned by the charitable company. They contribute to the heating costs of the cottage, as at the balance date there were no contributions outstanding.

18. POST BALANCE SHEET EVENTS

Refer to the Trustees Report, under reserves policy, regarding the possible effects of Covid 19 on the charity's future income.

19. ULTIMATE CONTROLLING PARTY

The trustees, as directors, control the charitable company.

20. DONATED GOODS AND SERVICES

The Friends of Dudsbury donated goods to the value of £Nil (2019: £53) in the year.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	31.12.20	31.12.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,064	6,083
Gift aid	50	-
Legacies	10,258	-
Grants	11,334	-
Subscriptions	10	-
	<hr/>	<hr/>
	24,716	6,083
Other trading activities		
Souvenirs & sundries sales	343	3,159
Census	1,048	1,049
Field & storage rent	390	260
Disco	195	1,072
Midsummer camp	-	927
Ugly Safari	-	3,582
Apple Fair	-	237
Frosty Sparkler	-	675
Roundhouse Xmas Workshop	-	170
	<hr/>	<hr/>
	1,976	11,131
Investment income		
Deposit account interest	146	241
Charitable activities		
Campers and hikers fees	7,260	26,620
	<hr/>	<hr/>
Total incoming resources	34,098	44,075
EXPENDITURE		
Other trading activities		
Souvenirs & sundries - cost of sales	197	2,388
Disco	-	392
Midsummer camp	-	269
Ugly Safari	-	1,290
Apple Fair	-	73
Frosty Sparklers	-	337
Roundhouse Xmas Workshop	-	55
	<hr/>	<hr/>
	197	4,804
Charitable activities		
Rates	2,348	3,214
Insurance	1,984	2,257
Gas, electricity & water	2,838	5,386
Carried forward	7,170	10,857

This page does not form part of the statutory financial statements

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	31.12.20	31.12.19
	£	£
Charitable activities		
Brought forward	7,170	10,857
Telephone	879	931
Postage, stationery & adverts	82	214
Sundries	22	-
General upkeep & maintenance	15,242	10,137
Roundhouse refurbishment	-	6,239
Depn of freehold buildings & improvements	10,564	10,578
Depn of furniture & equipment	2,060	2,282
	<u>36,019</u>	<u>41,238</u>
 Support costs		
 Governance costs		
Independent examiner fee	2,040	2,040
Company registration fee	13	13
Professional fees	-	50
	<u>2,053</u>	<u>2,103</u>
 Total resources expended	 <u>38,269</u>	 <u>48,145</u>
 Net expenditure	 <u><u>(4,171)</u></u>	 <u><u>(4,070)</u></u>

This page does not form part of the statutory financial statements

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Signed by Heather Longland using authentication code PDg0N3kqN2FaPFR3 at IP address 86.164.143.228, on 2021/04/26 13:31:39 Z.

Heather Longland's e-mail address is: hevtax166@gmail.com.

Signature 2

Signed by Racheal Tattum using authentication code wqNkTm1qTUxeWjBsVQ== at IP address 213.78.80.125, on 2021/04/28 07:39:50 Z.

Racheal Tattum's e-mail address is: racheal@castlecameras.co.uk.