

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

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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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		<u>31,688</u>	<u>2,410</u>	<u>34,098</u>	<u>44,075</u>
 EXPENDITURE ON					
Raising funds	6	197	-	197	4,804
Charitable activities	7				
Camping & hiking		34,606	3,466	38,072	43,341
Total		<u>34,803</u>	<u>3,466</u>	<u>38,269</u>	<u>48,145</u>
NET INCOME/(EXPENDITURE)		<u>(3,115)</u>	<u>(1,056)</u>	<u>(4,171)</u>	<u>(4,070)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		222,287	8,237	230,524	234,594
TOTAL FUNDS CARRIED FORWARD		<u><u>219,172</u></u>	<u><u>7,181</u></u>	<u><u>226,353</u></u>	<u><u>230,524</u></u>

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
		<u>149,207</u>	<u>450</u>	<u>149,657</u>	<u>161,477</u>
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
		<u>74,584</u>	<u>6,731</u>	<u>81,315</u>	<u>75,256</u>
CREDITORS					
Amounts falling due within one year	15	(4,619)	-	(4,619)	(6,209)
NET CURRENT ASSETS		<u>69,965</u>	<u>6,731</u>	<u>76,696</u>	<u>69,047</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>219,172</u>	<u>7,181</u>	<u>226,353</u>	<u>230,524</u>
NET ASSETS		<u>219,172</u>	<u>7,181</u>	<u>226,353</u>	<u>230,524</u>
FUNDS	16				
Unrestricted funds				219,172	222,287
Restricted funds				7,181	8,237
TOTAL FUNDS				<u>226,353</u>	<u>230,524</u>

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
	<hr/> 704	<hr/> 2,410	<hr/> 3,114	<hr/> 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	-
	<hr/> 11,334	<hr/> -	<hr/> 11,334	<hr/> 3,113
Legacies	10,258	-	10,258	-
	<hr/> 22,306	<hr/> 2,410	<hr/> 24,716	<hr/> 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
	<hr/>	<hr/>
	1,976	11,131
	<hr/>	<hr/>

5. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	146	241
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	197	4,804
	<hr/>	<hr/>

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	
	<hr/>		<hr/>	
	2,624		4,626	
Closing stock	(2,427)		(2,238)	
	<hr/>		<hr/>	
		197		2,388
		<hr/>		<hr/>
		146		771
		<hr/>		<hr/>

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
	<hr/> 32,553	<hr/> 3,466	<hr/> 36,019	<hr/> 41,238
<u>Governance</u>				
Independent examiner fee	2,040	-	2,040	2,040
Company registration fee	13	-	13	13
Professional fees	-	-	-	50
	<hr/> 2,053	<hr/> -	<hr/> 2,053	<hr/> 2,103
	<hr/> <hr/> 34,606	<hr/> <hr/> 3,466	<hr/> <hr/> 38,072	<hr/> <hr/> 43,341

All support costs are deemed to be related to the Campers and Hikers activity. General upkeep & maintenance includes goods donated by Friends of Didsbury 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
	<hr/> <hr/>	<hr/> <hr/>

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>234,594</u>	<u>(8,241)</u>	<u>-</u>	<u>226,353</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>78,173</u>	<u>(86,414)</u>	<u>(8,241)</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

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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
	<hr/> 36,019	<hr/> 41,238
Support costs		
Governance costs		
Independent examiner fee	2,040	2,040
Company registration fee	13	13
Professional fees	-	50
	<hr/> 2,053	<hr/> 2,103
Total resources expended	<hr/> 38,269	<hr/> 48,145
Net expenditure	<hr/> <hr/> (4,171)	<hr/> <hr/> (4,070)

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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.