

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

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income from:</u>						
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
<u>Expenditure on:</u>						
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

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

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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	Restricted funds	Total	Total
	2021	2021	2021	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	<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		

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Investment income

	Unrestricted funds general	Total
	2021	2020
	£	£
Deposit account interest	6	146
	<u> </u>	<u> </u>

7 Raising funds

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

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>172,652</u>	<u>56,537</u>	<u>229,189</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	-	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>8,096</u>
	<u><u>7,181</u></u>	<u><u>1,785</u></u>	<u><u>(1,034)</u></u>	<u><u>8,096</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.

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>
	<u><u>5,164</u></u>	<u><u>(164)</u></u>	<u><u>5,000</u></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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