

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

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<u>Income from:</u>						
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
<u>Expenditure on:</u>						
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

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

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

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.

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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	Restricted funds	Total	Total
	2023	2023	2023	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/>

6 Investment income

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

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
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
Carrying amount			
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>
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>

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

16 Debtors

2023

2022

£

£

Amounts falling due within one year:

Trade debtors

1,776

-

Prepayments and accrued income

3,127

2,959

4,903

2,959

17 Creditors: amounts falling due within one year

2023

2022

Notes

£

£

Deferred income

18

1,420

1,250

Trade creditors

1,494

400

Accruals and deferred income

2,040

2,040

4,954

3,690

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	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 31 December 2023	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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