

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2023
for
Devon Christian Youths Camps Trust

Kirk Hills Business Advisors
Kirk Hills is a trading name of RT Marke
& Co Limited, Chartered Accountants
5 Barnfield Crescent
Exeter
Devon
EX1 1QT

Devon Christian Youths Camps Trust

Contents of the Financial Statements
for the Year Ended 31 October 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 12
Detailed Statement of Financial Activities	13

Devon Christian Youths Camps Trust

Report of the Trustees **for the Year Ended 31 October 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of 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 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the Trust is to seek to advance the Christian Faith by providing and running a series of Youth and Family camps during the summer holidays and other related activities. The Trust draws young people mainly, but not exclusively from Devon, Somerset and Dorset. It is widely supported by the wider Christian community in these areas.

Significant activities

All camps ran as normal in 2023 and were blessed with huge demand.

Numbers for 2023:

Girls Camp - 53 Campers with 34 Volunteers in various roles

Boys Camp - 53 Campers with 29 Volunteers

Junior Mixed Camp - 61 Campers with 30 Volunteers

Senior Mixed Camp - 80 Campers with 39 Volunteers

Bliss (Family) Camp - 162 Campers with 10 Volunteers

The family camp again ran across the August bank holiday and the funds gained from this weekend camp help to keep costs charged lower for the four week long youth camps.

We remain indebted to the huge number of volunteers who help to set up, maintain and take down site. The equipment team has a number of faithful stalwarts who year after year help to keep the site safe and operational. There is an ongoing move to identify the key roles and duties within the equipment team and to succession plan/ future proof this team as it remains vital to the successful running of the camps.

There were also training events put on prior to camp focussing on safeguarding so that each volunteer at camp was able to attend some form of training either in person or virtually. Our safeguard leads are also equipped to a higher level of safeguarding training.

The website including online booking portal continues to evolve and reduce the administrative burden in a number of areas. The managers of each camp as the main users of the system are encouraged to identify areas for improvement so that it can continue to improve the pre-camp experience.

Public benefit

As part of the spiritual teaching at the camps, the young people are encouraged to lead morally upright lives and to have a proactive social conscience.

DCYC continues to run its' bursary fund, administered by our treasurer. Each manager engages with those who contact us for support, and we accurately ascertain the level of support we offer. Where possible we ask the local church to help meet some of the cost rather than the bursary fully funding the fee. If someone is not connected to a local church, or the church themselves can't afford to contribute the bursary is fully utilised.

The trustees have read PB3 Public Benefit: reporting.

FINANCIAL REVIEW

Principal funding sources

The principal funding income of the trust is from the fees paid by camp attendees and gifts from the leaders. We are also in receipt of gifts from local churches and from time to time gifts from other Christian Trusts and Legacies.

Investment policy and objectives

Given the above, the trust has no long-term trend requiring action by the Trustees.

Nominated/Designated funds and Reserves policy

At our 2020 October meeting we fully reviewed the position of our designated funds and reserves policy. It was agreed, to have a minimum of £30,000 in the bank. Any Capital Expenditure would not erode these funds.

FUTURE PLANS

The Equipment Committee regularly review and consider the infrastructure and future requirements. There are a number of possible capital investments that are considered to improve the site and enhance our capabilities however there was none such made in 2023 with various options under review.

Devon Christian Youths Camps Trust

Report of the Trustees for the Year Ended 31 October 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trust was formed in 1946 under the name of "The Exeter Assemblies' Boys' Camp" and changed its name to the present form when it was combined with the "Devon Assemblies' Boys' Camp" and a new Deed of Trust dated 7 April 1982 was drawn up.

Organisational structure

Trustees have the ultimate responsibility for the Trust and meet formally at least twice a year. Several members have roles across the various management committees and activities of the trust throughout the year.

Detailed administration is undertaken by the five sets of appointed Camp Managers and their teams, reporting into the Management Committee who meet three times per year. All matters of recruitment, catering, safeguarding, equipment, transport and activities are organised through the management committee, sharing in best practice and resource within the oversight and policies created and updated by the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1095815

Principal address

c/o Kirk Hills Chartered Accountants
5 Barnfield Crescent
Exeter
EX1 1QT


Trustees

S Bourne
J R Callard (resigned 12.12.23)
Mrs A Harris
D Harris
P S Morrish
S Stanbury
Mrs S Stanbury
B Richards
Mrs H Richards
Miss R Sparks

Independent Examiner

Jenifer Townsend
Kirk Hills Business Advisors
Kirk Hills is a trading name of RT Marke
& Co Limited, Chartered Accountants
5 Barnfield Crescent
Exeter
Devon
EX1 1QT

Approved by order of the board of trustees on 18/June/2024 and signed on its behalf by:


.....
B Richards - Trustee

Independent Examiner's Report to the Trustees of
Devon Christian Youths Camps Trust

Independent examiner's report to the trustees of Devon Christian Youths Camps Trust

I report to the charity trustees on my examination of the accounts of Devon Christian Youths Camps Trust (the Trust) for the year ended 31 October 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

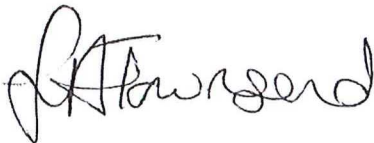
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Jenifer Townsend
Orchard View
Tedburn St Mary
Exeter
Devon
EX6 6AY

Date: 30th May 2024

Devon Christian Youths Camps Trust

Statement of Financial Activities
for the Year Ended 31 October 2023

	Notes	Unrestricted funds £	Restricted funds £	31.10.23 Total funds £	31.10.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		42,306	1,357	43,663	25,266
Other trading activities	2	53,164	-	53,164	40,957
Investment income	3	879	-	879	71
Total		<u>96,349</u>	<u>1,357</u>	<u>97,706</u>	<u>66,294</u>
EXPENDITURE ON					
Charitable activities					
Camp		85,803	3,207	89,010	83,731
NET INCOME/(EXPENDITURE)		10,546	(1,850)	8,696	(17,437)
Transfers between funds	10	1,320	(1,320)	-	-
Net movement in funds		<u>11,866</u>	<u>(3,170)</u>	<u>8,696</u>	<u>(17,437)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		82,552	18,495	101,047	118,484
TOTAL FUNDS CARRIED FORWARD		<u>94,418</u>	<u>15,325</u>	<u>109,743</u>	<u>101,047</u>

The notes form part of these financial statements

Devon Christian Youths Camps Trust

Balance Sheet
31 October 2023

	Notes	Unrestricted funds £	Restricted funds £	31.10.23 Total funds £	31.10.22 Total funds £
FIXED ASSETS					
Intangible assets	6	5,868	-	5,868	11,736
Tangible assets	7	29,697	11,456	41,153	49,414
		<u>35,565</u>	<u>11,456</u>	<u>47,021</u>	<u>61,150</u>
CURRENT ASSETS					
Debtors	8	7,415	-	7,415	3,252
Cash at bank and in hand		89,378	3,869	93,247	40,945
		<u>96,793</u>	<u>3,869</u>	<u>100,662</u>	<u>44,197</u>
CREDITORS					
Amounts falling due within one year	9	(37,940)	-	(37,940)	(4,300)
NET CURRENT ASSETS		<u>58,853</u>	<u>3,869</u>	<u>62,722</u>	<u>39,897</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>94,418</u>	<u>15,325</u>	<u>109,743</u>	<u>101,047</u>
NET ASSETS		<u>94,418</u>	<u>15,325</u>	<u>109,743</u>	<u>101,047</u>
FUNDS	10				
Unrestricted funds				94,418	82,552
Restricted funds				15,325	18,495
TOTAL FUNDS				<u>109,743</u>	<u>101,047</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/5/2024 and were signed on its behalf by:


B Richards - Trustee

Devon Christian Youths Camps Trust

Notes to the Financial Statements for the Year Ended 31 October 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

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

Tents and Marquees	- 5% on cost
Sports Equipment	- 10% on cost
Kitchen, Toilet, Shower Units	- 20% on cost, 10% on cost and Straight line over 15 years
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Paul Morrish Run Fund

This is a unrestricted designated fund for the use of campers who cannot afford to attend camp. Paul Morrish raised the funds through a sponsored run.

2010 Capital Improvements

This is a restricted fund to be used for the capital improvements made in 2010. Depreciation and amortisation of £1223 in the year has been deducted in related to assets purchased from the fund.

CA - Camp Beds

£1,500 was given to the trust to purchase new camp beds. This covered the full cost of the beds and the asset has now been fully written off. There is £96 remaining unspent in this fund.

Western Counties - 2013 Marquee

£15,000 was given to the trust to help purchase a new marquee. This money covered 65% of the cost of the new marquee. Depreciation of £744 was deducted this year.

CA - Table Tennis Tables

Originally £649 was given to the trust to purchase a table tennis table. This covered the cost of the table in full. In 2016 an additional £600 was given to the trust from the same source for another table tennis table. This covered the cost of the new table in full. The depreciation for both tables of £125 was deducted from the fund in the year.

Lorraine Trust/WCT - Showers

Devon Christian Youths Camps Trust

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

A total of £10,500 was given to the trust for the purchase of new showers. The showers were purchased in 2016 for £24,182. Depreciation of £1050 was deducted this year.

W Bury

A legacy of £5,000 was received in 2019. This was specifically given to be used to fund camp places for those who cannot afford to attend. A total of £1320 was utilised in the year.

Washing Machine and Tumble Dryer

A total of £1,357 was given to the trust for the purchase of a new washing machine and tumble dryer. A total of £561 was expended in the year and depreciation of £56 was deducted in the year.

2. OTHER TRADING ACTIVITIES

	31.10.23	31.10.22
	£	£
Campers Fees	51,640	39,824
Book Shop	129	-
Tuck Shop	1,395	1,133
	<u>53,164</u>	<u>40,957</u>

3. INVESTMENT INCOME

	31.10.23	31.10.22
	£	£
Deposit account interest	879	71
	<u>879</u>	<u>71</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,266	-	25,266
Other trading activities	40,957	-	40,957
Investment income	71	-	71
Total	<u>66,294</u>	<u>-</u>	<u>66,294</u>
EXPENDITURE ON			
Charitable activities			
Camp	80,448	3,283	83,731
NET INCOME/(EXPENDITURE)	(14,154)	(3,283)	(17,437)
Transfers between funds	703	(703)	-
Net movement in funds	<u>(13,451)</u>	<u>(3,986)</u>	<u>(17,437)</u>

Devon Christian Youths Camps Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	96,003	22,481	118,484
TOTAL FUNDS CARRIED FORWARD	<u>82,552</u>	<u>18,495</u>	<u>101,047</u>

6. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 November 2022 and 31 October 2023	<u>40,111</u>
AMORTISATION	
At 1 November 2022	28,375
Charge for year	<u>5,868</u>
At 31 October 2023	<u>34,243</u>
NET BOOK VALUE	
At 31 October 2023	<u>5,868</u>
At 31 October 2022	<u>11,736</u>

7. TANGIBLE FIXED ASSETS

	Tents and Marquees £	Sports Equipment £	Kitchen, Toilet, Shower Units £	Computer equipment £	Totals £
COST					
At 1 November 2022	100,936	10,689	134,838	1,956	248,419
Additions	-	-	626	-	626
At 31 October 2023	<u>100,936</u>	<u>10,689</u>	<u>135,464</u>	<u>1,956</u>	<u>249,045</u>
DEPRECIATION					
At 1 November 2022	69,224	10,187	117,638	1,956	199,005
Charge for year	<u>3,631</u>	<u>209</u>	<u>5,047</u>	<u>-</u>	<u>8,887</u>
At 31 October 2023	<u>72,855</u>	<u>10,396</u>	<u>122,685</u>	<u>1,956</u>	<u>207,892</u>
NET BOOK VALUE					
At 31 October 2023	<u>28,081</u>	<u>293</u>	<u>12,779</u>	<u>-</u>	<u>41,153</u>
At 31 October 2022	<u>31,712</u>	<u>502</u>	<u>17,200</u>	<u>-</u>	<u>49,414</u>

Devon Christian Youths Camps Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2023**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.23	31.10.22
	£	£
Trade debtors	7,065	2,102
Prepayments	350	1,150
	<u>7,415</u>	<u>3,252</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.23	31.10.22
	£	£
Trade creditors	2,375	660
Other creditors	35,565	3,640
	<u>37,940</u>	<u>4,300</u>

10. MOVEMENT IN FUNDS

	At 1.11.22 £	Net movement in funds £	Transfers between funds £	At 31.10.23 £
Unrestricted funds				
General fund	79,422	10,546	1,320	91,288
Paul Morrish Run Fund	3,130	-	-	3,130
	<u>82,552</u>	<u>10,546</u>	<u>1,320</u>	<u>94,418</u>
Restricted funds				
2010 Capital Improvements	3,165	(1,223)	-	1,942
CA- Camp Beds	96	-	-	96
Western Counties - 2013 Marquee				
	7,552	(744)	-	6,808
CA - Table Tennis	235	(125)	-	110
Loraine Trust/WCT - Showers	3,150	(1,050)	-	2,100
W Bury - Funded places	4,297	-	(1,320)	2,977
Washing Machine and Tumbr Dryer 2023				
	-	1,292	-	1,292
	<u>18,495</u>	<u>(1,850)</u>	<u>(1,320)</u>	<u>15,325</u>
TOTAL FUNDS	<u>101,047</u>	<u>8,696</u>	<u>-</u>	<u>109,743</u>

Devon Christian Youths Camps Trust

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,349	(85,803)	10,546
Restricted funds			
2010 Capital Improvements	-	(1,223)	(1,223)
Western Counties - 2013 Marquee			
	-	(744)	(744)
CA - Table Tennis	-	(125)	(125)
Loraine Trust/WCT - Showers	-	(1,050)	(1,050)
Washing Machine and Tumbler Dryer 2023			
	1,357	(65)	1,292
	1,357	(3,207)	(1,850)
TOTAL FUNDS	<u>97,706</u>	<u>(89,010)</u>	<u>8,696</u>

Comparatives for movement in funds

	At 1.11.21 £	Net movement in funds £	Transfers between funds £	At 31.10.22 £
Unrestricted funds				
General fund	92,873	(14,154)	703	79,422
Paul Morrish Run Fund	3,130	-	-	3,130
	96,003	(14,154)	703	82,552
Restricted funds				
2010 Capital Improvements	4,388	(1,223)	-	3,165
CA- Camp Beds	237	(141)	-	96
Western Counties - 2013 Marquee				
	8,296	(744)	-	7,552
CA - Table Tennis	360	(125)	-	235
Loraine Trust/WCT - Showers	4,200	(1,050)	-	3,150
W Bury - Funded places	5,000	-	(703)	4,297
	22,481	(3,283)	(703)	18,495
TOTAL FUNDS	<u>118,484</u>	<u>(17,437)</u>	<u>-</u>	<u>101,047</u>

Devon Christian Youths Camps Trust

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,294	(80,448)	(14,154)
Restricted funds			
2010 Capital Improvements	-	(1,223)	(1,223)
CA- Camp Beds	-	(141)	(141)
Western Counties - 2013 Marquee	-	(744)	(744)
CA - Table Tennis	-	(125)	(125)
Loraine Trust/WCT - Showers	-	(1,050)	(1,050)
	-	(3,283)	(3,283)
TOTAL FUNDS	66,294	(83,731)	(17,437)

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

	At 1.11.21 £	Net movement in funds £	Transfers between funds £	At 31.10.23 £
Unrestricted funds				
General fund	92,873	(3,608)	2,023	91,288
Paul Morrish Run Fund	3,130	-	-	3,130
	96,003	(3,608)	2,023	94,418
Restricted funds				
2010 Capital Improvements	4,388	(2,446)	-	1,942
CA- Camp Beds	237	(141)	-	96
Western Counties - 2013 Marquee	8,296	(1,488)	-	6,808
CA - Table Tennis	360	(250)	-	110
Loraine Trust/WCT - Showers	4,200	(2,100)	-	2,100
W Bury - Funded places	5,000	-	(2,023)	2,977
Washing Machine and Tumbr Dryer 2023	-	1,292	-	1,292
	22,481	(5,133)	(2,023)	15,325
TOTAL FUNDS	118,484	(8,741)	-	109,743

Devon Christian Youths Camps Trust

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

10. MOVEMENT IN FUNDS - continued

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	162,643	(166,251)	(3,608)
Restricted funds			
2010 Capital Improvements	-	(2,446)	(2,446)
CA- Camp Beds	-	(141)	(141)
Western Counties - 2013 Marquee			
	-	(1,488)	(1,488)
CA - Table Tennis	-	(250)	(250)
Loraine Trust/WCT - Showers	-	(2,100)	(2,100)
Washing Machine and Tumbr Dryer 2023			
	1,357	(65)	1,292
	<u>1,357</u>	<u>(6,490)</u>	<u>(5,133)</u>
TOTAL FUNDS	<u>164,000</u>	<u>(172,741)</u>	<u>(8,741)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2023.

Devon Christian Youths Camps Trust

Detailed Statement of Financial Activities
for the Year Ended 31 October 2023

	31.10.23 £	31.10.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	10,918	17,447
Donations	25,480	4,900
Gift aid	7,060	2,919
Legacies	205	-
	<hr/> 43,663	<hr/> 25,266
Other trading activities		
Campers Fees	51,640	39,824
Book Shop	129	-
Tuck Shop	1,395	1,133
	<hr/> 53,164	<hr/> 40,957
Investment income		
Deposit account interest	879	71
	<hr/> 879	<hr/> 71
Total incoming resources	<hr/> 97,706	<hr/> 66,294
EXPENDITURE		
Charitable activities		
Hire of Accommodation	2,967	2,124
Provisions	17,589	14,653
Activities	18,229	12,224
Transport	12,070	8,910
Electricity and Water	3,550	2,105
Insurance	3,670	2,308
Padre	1,150	1,600
Tuck Shop	1,510	841
Miscellaneous	905	1,887
Repairs and Renewals	3,516	6,048
Training and CRB checks	132	1,004
Cleaning	2,200	2,560
Website maintenance	4,397	11,079
Set up & take down food	82	203
PPS	737	399
Bank charges	1,551	869
Computer software	5,868	5,868
Tents and Marquees	3,631	3,650
Sports equipment	209	199
Kitchen, Shower & Toilet Unit	5,047	5,200
	<hr/> 89,010	<hr/> 83,731
Total resources expended	<hr/> 89,010	<hr/> 83,731
Net income/(expenditure)	<hr/> 8,696	<hr/> (17,437)