

THE VINEY HILL CHRISTIAN ADVENTURE CENTRE

England & Wales · Charity number 1102939

Details

Status Registered

Legal form Charitable company

Company number [04967427](#)

Registered 2004-03-30

Register [View on the Charity Commission register](#)

Contact

Address The Old Vicarage
Viney Hill
Lydney
Gloucestershire
GL15 4NA

Phone 01594516162

Email info@vineyhilladventure.org

Website www.vineyhilladventure.org

Activities

Objects: 1. TO EDUCATE AND ASSIST YOUNG PERSONS THROUGH THEIR LEISURE TIME ACTIVITIES SO AS TO DEVELOP THEIR PHYSICAL MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED 2. TO EDUCATE AND ASSIST YOUNG PERSONS SUFFERING FROM MENTAL OR PHYSICAL DISABILITY AND THOSE FROM DISADVANTAGED BACKGROUNDS SO AS TO DEVELOP THEIR FULL CAPACITIES AND SO THAT THEIR CONDITION OF LIFE MAY BE IMPROVED 3. TO ADVANCE RELIGIOUS AND OTHER CHARITABLE WORK OF THE CHURCH OF ENGLAND IN THE DIOCESE OF GLOUCESTER 4. TO ADVANCE RELIGIOUS EDUCATION IN ACCORDANCE WITH THE DOCTRINES AND PRINCIPLES OF THE CHURCH OF ENGLAND BY MEANS OF SUNDAY SCHOOLS, CLASSES, SEMINARS, LECTURES CONFERENCES AND OTHERWISE 5. TO PROVIDE SUCH AMENITIES AND FACILITIES FOR THE BENEFIT OF THE PUBLIC AS ARE NOT PROVIDED FROM PUBLIC FUNDS.

Activities: Residential and camping centre offering outdoor pursuits and adventure activities for groups. We provide the ideal venue for your group to relax, study and discover the great outdoors through adventurous

and challenging activities in a supportive Christian environment. Working to encourage and inspire personal, social and spiritual development through the creative use of outdoor pursuits

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** VINEY HILL, GLOUCESTERSHIRE
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£762,649	£770,165	£372,233	23
2024-12-31	£985,583	£912,569	£379,749	20
2023-12-31	£489,603	£465,422	-	-
2022-12-31	£394,642	£390,937	-	-
2021-12-31	£394,715	£369,475	-	-
2020-12-31	£264,027	£253,799	-	-

Trustees

Name	Role	Appointed
Benjamin Preece Smith		2020-10-23
Carole Ann O'Donnell		2024-09-17
MICHAEL WYATT		2011-09-20
Rev JO WETHERALL		2017-07-18
Rev Timothy Maybury Hastie-Smith		2026-03-05
SIMON ANDREW MOORE		
The Rt Revd Robert Wilfred Springett		2024-09-17

THE VINEY HILL CHRISTIAN ADVENTURE CENTRE

England & Wales - Charity number 1102939

Accounts

Trustees Annual Report

For the year ending 31st Dec 2025



The Board of Trustees

The Trustees present their report and the financial statements for the year ending 31 December 2025. The Trustees, who are also the Directors of The Viney Hill Christian Adventure Centre ("the Centre") for the purposes of company law and who served during the year were as follows:

Bishop Robert Springett (Chair of Trustees)

Rev'd Canon Joanne Wetherall

Benjamin Preece-Smith

Carole O'Donnell

Roland Bott

Simon Moore

Michael Wyatt

Barry Stevens

Rev'd Sam Norton (resigned 19.01.2025)

Rev'd Tim Hastie-Smith (resigned 04.03.2025)

Fred Bancroft (resigned 02.05.2025)

Lucy Marshall (resigned 20.05.2025)

Stephen Longton (resigned 20.05.2025)

The Ven Hilary Dawson (resigned 19.12.2025)

2025 was a year of significant transition within the Board, with several long-serving Trustees standing down following the completion of all major capital projects and changes in leadership. The Trustees are grateful for their service and commitment during a period of substantial development.



Group artwork collage in the Cross Meadow Building entitled 'Love'

The Public Benefit

Public benefit was delivered through residential and day programmes, subsidised provision for disadvantaged groups, robust safeguarding arrangements, and inclusive access to outdoor education. The purposes and main activities of Viney Hill Christian Adventure Centre are:

1. To educate and assist young persons through their leisure time activities to develop their physical, mental and spiritual capacities so that they may grow to full maturity as individuals and members of society, and that their conditions of life may be improved.
2. To educate and assist young people suffering from mental or physical disability and those from disadvantaged backgrounds, to develop their full capacities, so that their condition of life may be improved.
3. To advance religious and other charitable work of the Church of England in the Diocese of Gloucester.

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance in exercising their powers and duties. The activities of the Centre continue to be undertaken for the benefit of the public, particularly children and young people, including those who are disadvantaged or have additional needs.

Our Main Achievements

In 2025, Viney Hill Christian Adventure Centre continued to deliver strongly against its charitable purposes by providing residential visits, activity days, outdoor learning, group accommodation, and opportunities for children, young people, churches, schools and community groups to benefit from the Centre's facilities and programmes. There is a sense of deep gratitude and blessing for all that has been achieved.

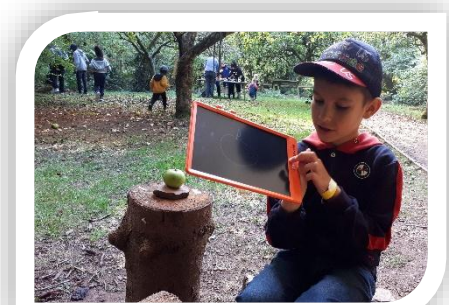
Across the year, the Centre delivered around 5,300 participant engagements, demonstrating the continuing reach and relevance of its work in a year when 'the cost-of-living crisis' has been impactful with lower visitor numbers in general and a higher number of bookings cancelled. Despite this, Primary schools remained a particularly strong part of the Centre's educational delivery, with Church of England primary schools and other primary schools continuing to bring large numbers of children for outdoor education, residential experiences and adventure activities.

A key achievement during the year was the continued success of the school package model, which has become a core and sustainable part of the Centre's offer since the pandemic. These packages are easier for schools to organise, more predictable for the Centre to deliver, and provide a cost-effective way for children to access outdoor learning and residential adventure experiences. Recent bench marking of pricing against other adventure centres has shown that we offer extremely good value for money alongside excellent feedback for our delivery and hospitality.

Church youth group engagement was another encouraging highlight, with residential bookings doubling on last year. This suggests that the Centre is continuing to serve its Christian mission well by supporting churches and youth groups with meaningful opportunities for fellowship, discipleship, adventure and shared residential experience.

The year also revealed some important and unexpected challenges in terms of access and participation amongst those who are disabled/special needs groups. We saw a reduction in bookings which was disappointing, mainly due to schools having their funding/budgets cut alongside other economic factors such as the high cost of employing support workers to accompany participants. This reinforces the importance of the Centre's charitable role in widening access for this particular people group who are missing out due to funding pressures or reduced community resources.

The new eco-pod development is now fully functional and gives the Centre an important opportunity to extend its charitable impact beyond the traditional peak season, making the site more usable throughout the year and helping more groups to benefit from outdoor residential experiences. However the Trustees recognise that the strategic challenge is two-fold, not just to increase numbers and fill capacity which will support long term sustainability, but to ensure that the Centre also continues to target and reach the right people – and gives careful considering to how it can remove barriers to participation for those who are disadvantaged.



Outdoor learning & fun

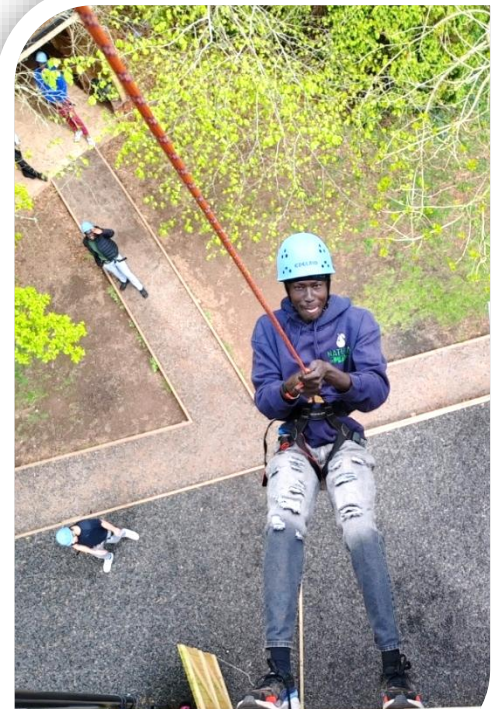
Our Charitable Activities

2025 has been another strong operational year for the Centre with resilient demand for high-quality outdoor education and residential experiences. We continue to offer a wide range of onsite and offsite adventure activities with programmes that are flexible and age appropriate.

Feedback from schools, churches and partner organisations has continued to be extremely positive, reflecting the professionalism, commitment and skill of the staff team to deliver meaningful educational programmes with transformational opportunities that support young people's development.

The Centre has continued to be purposeful about access for disabled and disadvantaged groups. Through a combination of staff expertise and creative programme design, we have been able to facilitate a wide range of visits that might otherwise not have been possible. It is true to say that our staff team are exceptionally good at 'adapting and overcoming' to provide accessible and adventurous activities for this people group.

Instructor resourcing and stability has remained an important objective. The industry suffered hugely following the recent pandemic with many freelance and seasonal instructors taking up more secure work in other areas. This affected our resourcing and there is generally a lack of young people coming through into these types of roles which causes us concern. The Centre has now established its preference for employing permanent instructors wherever possible, reducing reliance on freelance staff and investing in training and development. While some underspend against the staff training budget was identified, this has informed planning for a more intentional approach to professional development going forward.



Onsite Abseiling & High Ropes course

Our Safeguarding

Viney Hill Christian Adventure Centre is a leading outdoor activity and residential Centre based in the stunning Forest of Dean. Rooted in Christian values, we are committed to providing inclusive, enriching experiences that support personal, social, and spiritual development. While our ethos is faith-based, we warmly welcome individuals and groups from all backgrounds, beliefs, and walks of life.

As part of Viney Hill's opportunities for all, we seek to ensure our activities are safe and those at risk of harm are protected. We have a strong commitment to protecting and promoting the health, wellbeing and safety of all engaged in our work. The Centre Operations Manager acts as the designated safeguarding lead and Carole O'Donnell is our lead trustee for safeguarding. We have a Safeguarding Policy and Procedure which is reviewed each year.

The Board of Trustees of Viney Hill recognise that they have collective responsibility to ensure that the charity is accountable to all users, staff and volunteers and the wider public in relation to safeguarding. The Board are committed to integrity and accountability in relation to safeguarding and this is emphasized in our new safeguarding strategy.

In 2025 we undertook the following:

- Commissioned an external safeguarding audit through Jane Bee.
- Wrote a new safeguarding strategy along with a safeguarding implementation plan as actions from the external safeguarding audit.
- Updated our safeguarding policy in line with changes suggested by the external audit of our safeguarding arrangements.
- Implemented Safer Recruitment as part of our recruitment processes and ensured that senior staff and the trustee lead for safeguarding have undertaken safer recruitment training,
- Instigated a new safeguarding report that informs trustees at every meeting of current updates, incidents and training at the Centre.
- We had no significant safeguarding concerns or near misses related to our activity which required reporting to regulators. Our team engage with our clients to ensure that they are aware of our safeguarding culture and that they should inform our designated safeguarding lead of any incidents that they deal with whilst on our premises.
- Ensured all staff and volunteers had completed their safeguarding training, the designated safeguarding lead and his deputy both undertaking as a minimum the Level 3 training for DSL's.
- All trustees are aware of the outcomes of the external audit, of Charity Commission guidance and will be reviewing the implementation plan quarterly.

In 2026 our priorities will include:

- Continued review of the implementation plan and oversight of the safeguarding culture
- Continuing engagement with all staff and volunteers to ensure our culture of integrity and trust is promoted and understood. This will include induction/refresher training on safeguarding, whistleblowing and anti-bullying and harassment. We shall also at the board level ensure inclusion and diversity amongst our staff and volunteers.
- We will be looking to expand our overall provision of safeguarding for trustees, staff and volunteers by linking with the Diocesan safeguarding team for advice and resources.
- An annual audit of our safeguarding practices will become the norm, and an external audit will be conducted every three years.

Carole O'Donnell
Trustee Safeguarding Lead

Our Christian Ethos

The Christian ethos of Viney Hill remains central to all aspects of its work and Trustees continue to focus on our distinctiveness in this respect. The Centre is clear that it welcomes groups of all faiths or none, and that its Christian mission is worked out through the values of hospitality, opportunities for personal growth and being part of a loving community.

We are seeing a trend of more Church family and youth groups using the Centre on weekends, along with Alpha Away Days and Leaders Retreats becoming more popular. We are delighted with this development as we believe that the opportunities here – to be engaged with nature and green spaces in this beautiful forest setting, will support time and space for spiritual growth as groups journey with their community.

Our partnership with Sportily is also growing in creative ways. Whilst The Centre can offer meeting spaces, resources and adventure activities, Sportily can deliver programmes and be out there in the community offering follow programmes for young people. It is a model that works extremely well and we are now partnering on a new initiative called ACTIVE ALPHA for local primary school children. The free use of our Minibus to pick up and drop off young people has been a gamechanger in respect of young people being able to engage with this programme. Young people from rural and deprived areas do not have transport capability but when provided we are seeing a fully booked, indeed oversubscribed programme and we are excited about the potential of seeing more young people come to faith in this area.



2025 Christmas Adventure Days

Schools participating in our Christmas Adventure Days engaged with the nativity story in creative and 'adventurous ways' undertaking the journey of carrying gifts across our Low Ropes Course, shepherds rescuing their sheep high up on the cliff (Abseiling), finding a spare room for Joseph & Mary overnight (Navigation) and all ending up the atmospheric Stable where they were reflected on the real meaning of Christmas.

2025 Carols by Campfire

A joyful evening with fantastic singing, a thought-provoking talk and plenty of hot chocolate, cake and marshmallows toasted on the fire afterwards. It was also so lovely to stand and see the stars, whilst listening to an owl hooting at the end of the night!



Our Site & Facilities

2025 has been a year of significant investment in terms of site development. The most substantial focus has been the completion and commissioning of 6 x NEW eco-friendly dormitory pods and associated works on the Cross Meadow campsite.

These Eco-pods replace the original tented accommodation with all year round, high quality and accessible accommodation and we are pleased to report that the project was completed on time and in budget.

The Board is hugely grateful to the dedication and skillset of the trustees, staff and specialist contractors that worked to make this project such a success. This major capital project represents a huge step-up in the quality, accessibility and year-round usability of the Centre's accommodation.



The Old Vicarage

Alongside this there was a major refurbishment of our Toilet/Shower block, and we were delighted to be able to raise enough funds to include the installation of low energy heating & hot water systems, another step in our long-term commitment towards environmental stewardship.

The Old Vicarage has also been upgraded with all the internal doors replaced to high quality fire doors and all the old style wooden sash windows replaced with new PVC windows.

The Trustees have continued to ensure that routine maintenance, compliance works and targeted improvements have been undertaken across the wider site - ensuring that that the Centre remains safe, welcoming and fit for purpose.



NEW Eco-pods

All of these capital works play a key role in making our facilities fit for purpose and support the long-term sustainability of the charity.

Our Finances

The Trustees have continued to exercise careful oversight of the charity's finances throughout 2025. Detailed management accounts and budget variance reports have been reviewed regularly by the Finance Committee and reported to the Board of Trustees.

The Centre's overall finances in 2025 should be understood in the context of several years of strong and stable financial management. After six consecutive years of surplus funds between 2019 and 2024, including an exceptional surplus of £73,176 in 2024, the planned deficit, amounting to £7,516 in 2025, reflects the strategic draw down of our reserves to fund the significant capital building projects.

Income from charitable activities remained strong with £474,000 generated from packages, accommodation and adventure activities. This was slightly down on the previous year which was £503,000 and we felt we were impacted by economic factors including the 'cost of living crisis' which resulted in fewer numbers of visitors overall and a higher number of cancelled bookings.

Grant income from Sylvanus Lyson's continued to play a vital role in provision for subsidising the cost of disadvantaged groups and the Trustees are hugely grateful for their support in this.

The Balance Sheet on 31 December 2025 shows total assets/capital reserves of £372,233. The Trustees consider the financial position at year end to be stable, with sufficient liquidity to meet ongoing commitments.

Looking ahead to 2026

Following significant financial investment in The Centre over the past 5 years the Trustees are in the process of working with the staff team and stakeholders on a Strategic Development Plan for the next 3-5 years.

This will focus on 'sustainability and strength' and take a thoughtful and proactive look at all areas of the organisation to identify what is working well and what needs to be strengthened, embedded, and supported to ensure that Viney Hill Christian Adventure Centre is sustainable in the long term.

The intention is not to tackle everything at once, but to set realistic, measurable, and prioritised goals over a three-five year period. In this way the Trustees are dedicated to serving future generations well, safely, and in line with its values.



Hitting the target with a little bit of help

Reserves Policy

The aim of the Charity is to hold sufficient reserves to allow the Centre to continue as a going concern for a minimum period of six months should there be no income stream. It is the policy of the Trustees to hold minimum designated reserves of £180,000. This level reflects the scale of operations, the responsibility of maintaining newly developed assets, and the Trustees' assessment of financial risk.

Structure, Governance and Management

The organisation is a charitable business that is a Company limited by guarantee and not having share capital. The governing document for the charity is the Memorandum & Articles of Association incorporated 18th November 2003. The Trustees' appointment process is outlined in this document including details of any constitutional provision, e.g., election to post or name or any person or body entitled to appoint one or more Trustee. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Risk management

The Trustees are conscious of their responsibility to identify and manage the risks faced by the charity. A structured risk register is maintained and reviewed regularly, with particular attention given to financial controls, health and safety, safeguarding and operational resilience.

Trustees' financial responsibilities

The Trustees (who are also Directors of The Viney Hill Christian Adventure Centre for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom accepted accounting practice. Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources,

including the income and expenditure of the charitable company for that period.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Policies

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Small company provisions

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

Trustees Annual Report

Approved by The Board for Trustees at the AGM meeting 9th June 2026.

+ Robert Tinklesbury.

On behalf of the Board of Trustees
Bishop Robert Springett
Chair of Trustees

Registered Charity number 1102939

The Christian Adventure Centre
The Old Vicarage
Viney Hill
Lydney
GL15 4NA

Charity Registration Number: 1102939
Company Registration Number: 04967427

The Viney Hill Christian Adventure Centre
Unaudited Financial Statements
31 December 2025

CURRENT ACCOUNTANCY LIMITED

19a Singleton Court Business Park
Wonastow Road Industrial Estate
Monmouth
NP25 5JA

The Viney Hill Christian Adventure Centre
Financial Statements
Year ended 31 December 2025

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The Viney Hill Christian Adventure Centre
Trustees' Annual Report
Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name The Viney Hill Christian Adventure Centre

Charity registration number 1102939

Company registration number 04967427

Principal office and registered office The Old Vicarage
Viney Hill
Lydney
Gloucestershire
GL15 4NA

The trustees B Stevens (resigned 01 January 2026)
B T L Preece-Smith
C A O'Donnell
F Bancroft (resigned 2 May 2025)
H Dawson (resigned 19 December 2025)
J Wetherall
L Marshall (resigned 20 May 2025)
M D Wyatt
R P Bott
R W Springett (Chair of Trustees)
S A Moore
S C Norton (resigned 19 January 2025)
S Longton (resigned 20 May 2025)
T M Hastie-Smith (resigned 4 March 2025)

Company secretary T Paragreen

Independent examiner Current Accountancy Ltd
19a Singleton Court Business Park
Wonastow Road Industrial Estate
Monmouth
NP25 5JA

Strategic report

The trustees' annual report is appended as a separate document using the Charity Commission template.

The trustees' annual report and the strategic report were approved on 9th June 2026 and signed on behalf of the board of trustees by:

+ Robert Fawkesbury.

R W Springett (Chair of Trustees)

The Viney Hill Christian Adventure Centre
Independent Examiner's Report to the Trustees of The Viney Hill Christian Adventure Centre
Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of The Viney Hill Christian Adventure Centre ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

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

As the CIO's gross income exceeds £250,000 the independent examination must be completed by a member of a listed body. I can confirm that I am qualified to undertake the examination as a member of the Association of Accounting Technicians, which is one of the listed bodies.

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all 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 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 as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Bethany McGowan FCCA
Current Accountancy Limited
Independent Examiner

19a Singleton Court Business Park
Wonastow Road Industrial Estate
Monmouth
NP25 5JA

30 April 2026

The Viney Hill Christian Adventure Centre
Statement of Financial Activities (including income and expenditure account)
Year ended 31 December 2025

				2025	2024
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Income and endowments					
Income from charitable activities		496,119	249,779	745,898	965,031
Investment income	4	11,427	-	11,427	16,521
Other income		5,324	-	5,324	4,031
Total income		512,870	249,779	762,649	985,583
Expenditure					
Expenditure on charitable activities		518,318	249,779	768,097	910,689
Expenditure on support costs		2,068	-	2,068	1,880
Total expenditure		520,386	249,779	770,165	912,569
Net income / (expenditure)		(7,516)	-	(7,516)	73,014
Reconciliation of funds					
Total funds brought forward		379,749	-	379,749	306,735
Transfers between funds		-	-	-	-
Total funds carried forward		372,233	-	372,233	379,749

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

The Viney Hill Christian Adventure Centre
Statement of Financial Position
Year ended 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	170,131	140,541
Current assets			
Debtors	10	14,573	11,602
Cash at bank and in hand		319,585	609,989
		<u>334,158</u>	<u>621,591</u>
Creditors: amounts falling due within one year	11	<u>132,056</u>	<u>382,383</u>
Net current assets		<u>202,102</u>	<u>239,208</u>
Total assets less current liabilities		<u>372,233</u>	<u>379,749</u>
Net assets		<u>372,233</u>	<u>379,749</u>
Funds of the charity			
Restricted funds		-	-
Unrestricted funds		<u>372,233</u>	<u>379,749</u>
Total charity funds	12	<u>372,233</u>	<u>379,749</u>

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 9th June 2026 and are signed on behalf of the board by:

+ Robert Frederickson.

R W Springett (Chair of Trustees)

The notes on pages 7 to 15 form part of these financial statements

The Viney Hill Christian Adventure Centre
Statement of Cash Flows
Year ended 31 December 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income / (expenditure)	(7,516)	73,014
<i>Adjustments for:</i>		
Other interest receivable and similar income	(11,427)	(16,521)
Depreciation of property, plant and equipment	22,820	15,516
Profit/Loss on disposal of property, plant and equipment	-	-
<i>Changes in:</i>		
Trade and other debtors	(2,971)	53,166
Trade and other creditors	(250,327)	258,838
Net cash from operating activities	(249,421)	384,013
Cash flows from investing activities		
Purchases of property, plant and equipment	(52,410)	(95,132)
Interest received	11,427	16,521
Net cash from investing activities	(40,983)	(78,611)
Net increase / (decrease) in cash and cash equivalents	(290,404)	305,402
Cash and cash equivalents at beginning of year	609,989	304,587
Net increase / (decrease) in cash and cash equivalents	(290,404)	305,402
Cash and cash equivalents at end of year	319,585	609,989

The notes on pages 7 to 15 form part of these financial statements

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Old Vicarage, Viney Hill, Lydney, Gloucestershire, GL15 4NA.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Tangible fixed assets

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

Building improvements - straight line over 3-10 years

Computer equipment - straight line over 2-3 years

Equipment - straight line over 3-10 years

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3 Accounting policies *(continued)*

Financial instruments (continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

3 Accounting policies *(continued)*

Fund accounting (continued)

The aim of the charity is to hold sufficient reserves to allow the charity to continue as a going concern for a minimum period of six months should there be no income stream. It is the policy of the Trustees therefore to hold minimum reserves of £150,000 (equivalent of six months management and administration costs). Further, the Trustees have designated a further £30,000 to be held for emergency building repairs. As such, £180,000 of cash held is designated for these two reasons, controllable at the discretion of the Trustees.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

3 Accounting policies *(continued)*

Resources expended (continued)

- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Grants are accounted for under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure. The deferred element of grants is included in creditors as deferred income.

Operating lease commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Viney Hill Christian Adventure Centre
Notes to the Financial Statements *(continued)*
Year ended 31 December 2025

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Bank interest receivable	11,427	-	11,427	16,521

5 Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Depreciation	22,820	-	22,820	15,516
Operating leases	18,000	-	18,000	18,000

6 Comparatives for the statement of financial activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income and endowments			
Income from charitable activities	527,810	437,221	965,031
Investment income	16,521	-	16,521
Other income	4,031	-	4,031
Total income	548,362	437,221	985,583
Expenditure			
Expenditure on charitable activities	475,348	437,221	912,569
Total expenditure	475,348	437,221	912,569
Net income and net movement in funds	73,014	-	73,014
Reconciliation of funds			
Total funds brought forward	306,735	-	306,735
Transfers between funds	-	-	-
Total funds carried forward	379,749	-	379,749

The Viney Hill Christian Adventure Centre
Notes to the Financial Statements *(continued)*
Year ended 31 December 2025

7 Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	436	306
Other fees	1,632	1,574
	<u>2,068</u>	<u>1,880</u>

8 Employment costs and defined contribution pension scheme

During the period the charity had on average 23 employees (2024 - 23 employees).

The trustees of the charity are not remunerated for their services.

	2025	2024
	£	£
Salaries and wages	264,560	246,192
Pension costs (defined contribution scheme)	6,133	5,099
Employer's NI	14,132	12,364
	<u>284,825</u>	<u>263,655</u>

9 Tangible fixed assets	Buildings & Improvements	Equipment	Motor Vehicles	Computer Equipment	Total
Cost					
At 1 January 2025	155,881	86,345	7,500	5,981	255,707
Additions	45,841	6,083	-	486	52,410
Disposals	-	(11,575)	-	(793)	(12,368)
At 31 December 2025	<u>201,722</u>	<u>80,853</u>	<u>7,500</u>	<u>5,674</u>	<u>295,749</u>
Depreciation					
At 1 January 2025	58,675	45,888	7,500	3,103	115,166
Charge for year	16,512	4,946	-	1,362	22,820
Disposals	-	(11,575)	-	(793)	(12,368)
At 31 December 2025	<u>75,187</u>	<u>39,259</u>	<u>7,500</u>	<u>3,672</u>	<u>125,618</u>
Net book value					
At 31 December 2025	<u>126,535</u>	<u>41,594</u>	<u>-</u>	<u>2,002</u>	<u>170,131</u>
At 31 December 2024	<u>97,206</u>	<u>40,457</u>	<u>-</u>	<u>2,878</u>	<u>140,541</u>

The Viney Hill Christian Adventure Centre
Notes to the Financial Statements *(continued)*
Year ended 31 December 2025

10 Debtors

	2025	2024
	£	£
Trade debtors	11,696	4,805
Prepayments	2,877	2,376
Other debtors	-	4,421
	<u>14,573</u>	<u>11,602</u>

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	903	38,582
Accruals and deferred income	131,153	343,751
Other creditors	-	50
	<u>132,056</u>	<u>382,383</u>

12 Analysis of charitable funds

	At 01 January 2025	Income	Expenditure	Transfers	At 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General funds	249,749	512,870	(520,386)	(50,000)	192,233
Designated funds	130,000	-		50,000	180,000
Restricted funds					
Restricted funds	-	249,779	(249,779)	-	-
	<u>379,749</u>	<u>762,649</u>	<u>(770,165)</u>	<u>-</u>	<u>372,233</u>

13 Comparative analysis of charitable funds

	At 01 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General funds	176,735	548,362	(475,348)	-	249,749
Designated funds	130,000	-	-	-	130,000
Restricted funds					
Restricted funds	-	437,221	(437,221)	-	-
	306,735	985,583	(912,569)	-	379,749

14 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Fixed assets	170,131	-	170,131	140,541
Current assets	329,158	5,000	334,158	621,591
Creditors less than 1 year	(127,056)	(5,000)	(132,056)	(382,383)
Net assets	372,233	-	372,233	379,749

15 Employee benefit obligations

In addition to offering a defined contribution pension scheme under NEST, The Viney Hill Christian Adventure Centre participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. The scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the employer and the other participating employers.

The CWPF has two sections:-

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

15 Employee benefit obligations (continued)

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the employer's contributions payable to all pension schemes including those for the CWPf (2025 - £6,133, 2024 - £5,099).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out at 31 December 2025 with the report expected by 31 December 2026. The figures below are therefore based on the valuation carried out at 31 December 2022. The next valuation is due as at 31 December 2028.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2026, the Board chose to grant a discretionary bonus of 10% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 1997 service so that the pension increase was also 10% (where usually it would be calculated based on inflation up to an annual cap of 5% for pensions in payment in respect of service prior to April 2006 and 2.5% for pensions in payment in respect of service post April 2006). This followed improvements in the funding position over 2025. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, The Viney Hill Christian Adventure Centre could become responsible for paying a share of the failed employer's pension liabilities.

16 Related party disclosures

There were no related party transactions during the year under review.

The Viney Hill Christian Adventure Centre
Detailed Profit and Loss Account
Year ended 31 December 2025

INCOME AND ENDOWMENTS	2025	2024
	£	£
Investment income		
Deposit account interest	11,427	16,521
Charitable activities		
Charitable activities	745,898	965,031
Other income		
Other income	5,324	4,031
Total incoming resources	762,649	985,583
EXPENDITURE		
Charitable activities		
Wages	256,372	235,430
Social security	14,132	12,364
Pensions	6,133	5,099
Other operating leases	18,000	18,000
Rates and water	6,783	6,024
Insurance	15,318	12,150
Light and heat	11,658	14,497
Telephone	1,121	1,777
Postage and stationery	776	654
Marketing and website costs	3,204	-
Sundry expenses	4,351	6,348
Catering purchases	68,764	68,734
Freelance fees	8,188	10,761
Hartpury expenses	494	908
Mallard's Pike lake expenses	2,106	2,320
Cleaning	4,091	4,551
Travel, subsistence and motor expenses	8,258	6,223
Health and safety expenses	6,824	3,711
IT software and consumables	4,607	3,867
Laundry	7,290	9,847
Membership and licence fees	3,234	1,594
Professional fees	1,448	2,083
Repairs and maintenance	17,931	15,177
Staff training	1,900	2,867
Grant expenditure	249,779	437,221
Eco-pod expenditure	12,673	1,350
Waste disposal	3,254	2,811
Carried forward	738,689	886,368

This page does not form part of the statutory financial statements

The Viney Hill Christian Adventure Centre
Detailed Profit and Loss Account
Year ended 31 December 2025

	2025 £	2024 £
Brought forward	738,689	886,368
Activity equipment	6,588	4,778
Site improvements	-	4,028
Depreciation	22,820	15,515
	768,097	910,689
Support costs		
Governance costs		
Accountancy fees	2,068	1,880
	770,165	912,569
Total resources expended		
Net income / (expenditure)	(7,516)	73,014

The Viney Hill Christian Adventure Centre
Independent Examiner's Report to the Trustees of The Viney Hill Christian Adventure Centre
Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of The Viney Hill Christian Adventure Centre ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

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

As the CIO's gross income exceeds £250,000 the independent examination must be completed by a member of a listed body. I can confirm that I am qualified to undertake the examination as a member of the Association of Accounting Technicians, which is one of the listed bodies.

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all 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 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 as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Bethany McGowan FCCA
Current Accountancy Limited
Independent Examiner

19a Singleton Court Business Park
Wonastow Road Industrial Estate
Monmouth
NP25 5JA

30 April 2026

THE VINEY HILL CHRISTIAN ADVENTURE CENTRE

England & Wales - Charity number 1102939

Accounts

Trustees Annual Report

For the year ending 31st December 2024



The Trustees

The Trustees present their report and the financial statements for the year ending 31 December 2024. The Trustees, who are also the Directors of The Viney Hill Christian Adventure Centre ("the Centre") for the purposes of company law and who served during the year were as follows:

Stephen Longton (Chair of Trustees)
Fred Bancroft
Roland Bott
Benjamin Preece-Smith
The Venerable Hilary Dawson
Simon Moore
Revd Sam Norton
Barry Stevens
Revd Joanne Wetherall
Michael Wyatt
Kate Wyatt (resigned 14.05.2024)
Rachel Howie (resigned 14.05.2024)
Lucy Marshall (appointed 17.09.2024)
Carol O'Donnell (appointed 17.09.2024)
Revd Tim Hastie-Smith (appointed 17.09.2024)
Bishop Robert Springett (appointed 17.09.2024)



Sometimes we all need a
little bit of help!

Public Benefit

The purposes and main activities of Viney Hill Christian Adventure Centre are:

1. To educate and assist young persons through their leisure time activities to develop their physical, mental and spiritual capacities so that they may grow to full maturity as individuals and members of society, and that their conditions of life may be improved.
2. To educate and assist young people suffering from mental or physical disability and those from disadvantaged backgrounds, to develop their full capacities, so that their condition of life may be improved.
3. To advance religious and other charitable work of the Church of England in the Diocese of Gloucester.

A summary of the main achievements

In summarising the main achievements for 2023, I began by describing how a developing sense of 'pace and purpose' had begun to pervade the Centre and its work. I think it is fair to say that this has continued into 2024, and indeed may have even increased. In 2023 Trustees and Staff had developed three areas of focus for our activities i.e. Product, Site, and Spiritual. I have used those three headings again to summarise our main achievements for 2024. I have concluded this part of the report with a fourth section focussed on 'Future Plans', i.e. what we hope to achieve in 2025.

Product:

Generally then, we have had a very busy and most successful year. We have again increased our turnover as compared to the previous year. Feedback from customers has been outstandingly positive. This is a great tribute to the commitment of our highly skilled hardworking staff. We thank them most sincerely.

In line with our development plan, we focussed more intentionally on supporting disabled and disadvantaged groups to participate in outdoor education and improving mental health adventure activities. In total in 2024, we had 152 bookings from such groups leading to engagement with 1,988 individuals. These bookings included work with local schools in deprived areas of the Forest, work with asylum seekers and refugees, an activity day for disabled people and residential experiences for young people at risk of permanent exclusion for school.

Our partnership with 'Sportily' continued to grow. Through this, in 2024, we were able to host a wide range of wellbeing and fostering spiritual awareness activities for local children often from disadvantaged backgrounds. These included 'Family Feasts', 'Friday Club', school tournaments and 'Wellbeing Champions' development sessions.



Cooking pancakes at Family Feast.
Why does the smoke always find you?

Site:

During 2024, in addition to general maintenance and site improvements, we undertook to develop part of the archery field so as to provide a large new car park.

This enabled us to park mini buses and trailers away from the main car park, so providing a safer and more practical space for visitors going out on, or returning from offsite activities.



The main focus for our site development, was of course the planning and preparation for the major works to build 6 eco-friendly dormitory pods on Cross Meadow and to refurbish the shower/toilet block. We believe this very exciting project will transform the site, enable us to offer our work to more customers, and will help to future proof the Centre. Building work is due to commence in February 2025 and be completed in April 2025.

Spiritual:

Gloucester Diocese Circle 10:10:

In order to progress work to secure funding for a Faith and Spirituality Worker, we attended the Circle 10:10 course provided by the Diocese of Gloucester. The course enabled us to network with other Christian leaders across the Diocese. We look forward to seeing how this will develop further in 2025.

Christmas Activity Days:

Six local schools participated in our Christmas Adventure days in 2024. Our Staff team delivered fun adventure activities whilst engaging with the meaning of Christmas. Activities were based around the 'Grumpy Owl and the Joy of Christmas' book published by Scripture Union. This pioneering ministry work received excellent feedback from pupils and teachers.

Prayer:

Prayer continues to be a starting point for our work. For example, there are regular prayer meetings conducted by members of staff. Our formal meetings begin with prayer, including Trustees' meetings. Once per month Deanery prayer gatherings are held on site.

Generally:

We understand that residential experiences offer transformational opportunities for young people to grow in faith. Therefore in line with our development plan, we focussed resources on this area, and have increased the number of Christian Youth Groups using the Centre.

Looking ahead to 2025,



Clearly much effort and time will need to be devoted in the early part of 2025 to ensure that the Dormitory Pods and Shower Block are completed on time.

There are many other items which we do hope to address. For example, we hope to continue to explore how a 'Faith and Spirituality Leader' role can be progressed. Our website is in need of redevelopment etc.

Overall though, I feel that we have been developing at a very fast pace since reopening following Covid. I would suggest therefore, that the second half of 2025, becomes a time of consolidation. I believe that before we undertake any major new projects, we spend time understanding how to embed recent additions such as the High Ropes facility and the completed Dormitory Pods.

Finally then, and as I have said here before, excited as we are about our achievements and potential future developments, we will remain grounded and humble in the truth that it is our Lord who has put us in this place to do his work. This is a great privilege and comes with responsibilities, which we accept. Throughout 2024, we proceeded prayerfully, listening and trying to act in accordance with God's will. As we move into 2025, we pray again for God's blessing upon the Centre, upon its work and all those associated with it.

Stephen Longton, Chair of Trustees

I've just spent 4 days with you with out Y6's. I just wanted to send you my own personal thanks for an amazing experience! I got loads out of our stay – let alone the children! The leaders were so encouraging & made everything so much fun and also made sure the activities were inclusive to all. The children loved their stay and many wanted to stay on! I was very touched by the lovely send off you gave us and all the support with the parents too! I was very touched by the visit from the Chair of Trustees as well. I am a Christian and I love the Christian touches and the ethos of Viney Hill, without it being overpowering for non-Christians. I felt very peaceful there, just THANK YOU for an amazing time and for everything you all did to build unforgettable memories and experiences for the children! Best wishes & God bless, Jan

Quick Jump

Freefall from a 12 metre platform before you are gently lowered to the ground!



Dear Vinny, I'm writing to say thank you for the good time. It was grate and I can't believe I could sleep! and the food was great! amazing! I liked archery because I like gold and I really liked absorbing to I was nervous at first, but after I was fine and I was a specially nervous at the top!

I like absorbing because I over come my fear of hites and it was really fun. So thank you again. So much I had the best time.

Financial Review

Our financial management in 2024 continued to be robust with a well considered budget in place, a financial committee that regularly reviewed the accounts and a significant end of year surplus of £73,000 shown in the Profit & Loss account. Interestingly the financial comparison of Budget v Actual spend has been a useful tool in discerning 'underspend' as well as 'overspend' as we identified that the budget for staff training was not fully utilised and this was not necessarily a good thing. We therefore aim to review and be more purposeful about staff development going forward.

Income

Our turnover for all visits in 2024 was £503,123 representing a 8% increase on the previous year, and is our highest ever turnover to date. Tariff prices were increased by 5% at the beginning of this year which in the current climate of significantly rising costs was not unreasonable and did not affect the number of bookings. We carried out a bench marking exercise to establish where our prices sit amongst other outdoor adventure centres and found that on a like for like basis we were the cheapest provider in this and neighbouring counties. Effective marketing, pricing and the simplicity of our school package deals have been the main driver of our sustainability and increase in income but there was also an additional £10K income from the hire of The Stables building and £16K in total interest compared to £8k in the previous year.

Expenditure

Salaries continue to account for 50% of our total expenditure, costing £263K in 2024 compared to £233K in 2023 which is proportionate to the increase in turnover. We have significantly reduced the cost of Freelance Instructors this year by £12K as our preference is to offer permanent and full time employment opportunities to instructors in this industry and provide development, training and leadership opportunities for local young people.

There was significant investment in facilities and asset purchases this year, to the value of 80K, which somewhat neutralises the surplus shown in the Profit & Loss. Expenditure in this category includes the £11K on ground works for the new Meadow Carpark, £18K on the groundworks for the new campsite and £17K on new Fire doors for The Old Vicarage. It has been such a blessing to be able to afford these improvements and ensure that the Centre remains fit for purpose in the coming years.

Grants

In 2024 we received a generous grant from The Diocese of Gloucester for £500K towards the cost of replacing the existing tented accommodation with new indoor Eco-pod accommodation. We successfully secured other grants towards this project from Bernard Sunley Foundation, Laing Family Trust, The Benefact Trust, Rural England Prosperity Fund, Garfield Weston and The National Lottery. We are incredibly grateful for these grants which will vastly improve the quality of facilities, security and experience for visiting schools. It is a testament to the biblical truth that we can do 'immeasurably more together in Christ'. We were also generously supported by 'Sylvanus Lysons' with grant funding to subsidise our overheads to facilitate activities for disabled and disadvantaged young people

Reserves Policy

The aim of the Charity is to hold sufficient reserves to allow the Centre to continue as a going concern for a minimum period of six months should there be no income stream. Therefore, it is the policy of the Trustees to hold minimum designated reserves of £130,000

Structure, Governance and Management

The organisation is a charitable business that is a Company limited by guarantee and not having a share capital. The governing document for the charity is the Memorandum & Articles of Association incorporated 18th November 2003. The Trustees' selection methods is included in this document including details of any constitutional provision, e.g. election to post or name or any person or body entitled to appoint one or more Trustee. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Risk management

The Trustees are conscious of their responsibilities to evaluate and monitor the risks to which the charity is exposed. The risks identified include financial controls and health and safety standards. A continuous review of risks is undertaken by the Finance Committee, the Trustees review the documented results at each Trustees' meeting.

Trustees' responsibilities in respect of the financial statements

The Trustees (who are also Directors of The Viney Hill Christian Adventure Centre for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom generally accepted accounting practice. Company law requires the Trustees to prepare financial statements for each financial year which give

a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enables them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

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

On behalf of the board



Stephen Longton | Chair of Trustees
May 2025

Charity number 1102939

Charity Registration Number: 1102939
Company Registration Number: 04967427

The Viney Hill Christian Adventure Centre
Amended Unaudited Financial Statements
31 December 2024

CURRENT ACCOUNTANCY LIMITED

19a Singleton Court Business Park
Wonastow Road Industrial Estate
Monmouth
NP25 5JA

The Viney Hill Christian Adventure Centre
Financial Statements
Year ended 31 December 2024

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The Viney Hill Christian Adventure Centre
Trustees' Annual Report
Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name The Viney Hill Christian Adventure Centre

Charity registration number 1102939

Company registration number 04967427

Principal office and registered office The Old Vicarage
Viney Hill
Lydney
Gloucestershire
GL15 4NA

The trustees F Bancroft
R P Bott
S Longton (Chair of Trustees)
S A Moore
S C Norton (resigned 19 January 2025)
B Stevens
J Wetherall
M D Wyatt
H Dawson
B T L Preece-Smith
K Wyatt (resigned 20 May 2024)
R Howie (resigned 20 May 2024)
L Marshall (appointed 17 September 2024)
C A O'Donnell (appointed 17 September 2024)
R W Springett (appointed 17 September 2024)
T M Hastie-Smith (appointed 17 September 2024 and resigned on 4 March 2025)

Company secretary T Paragreen

Independent examiner Current Accountancy Ltd
19a Singleton Court Business Park
Wonastow Road Industrial Estate
Monmouth
NP25 5JA

Strategic report

The trustees' annual report is appended as a separate document using the Charity Commission template.

The trustees' annual report and the strategic report were approved on ~~16th Sep 2025~~ and signed on behalf of the board of trustees by:

+ Robert Fawkesbury.

R W Springett (Trustee)

The Viney Hill Christian Adventure Centre
Independent Examiner's Report to the Trustees of The Viney Hill Christian Adventure Centre
Year ended 31 December 2024

I report to the trustees on my examination of the amended financial statements of The Viney Hill Christian Adventure Centre ('the charity') for the year ended 31 December 2024, which replace the accounts originally filed with the Charity Commission on 30 May 2025.

Responsibilities and basis of report

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

As the CIO's gross income exceeds £250,000 the independent examination must be completed by a member of a listed body. I can confirm that I am qualified to undertake the examination as a member of the Association of Accounting Technicians, which is one of the listed bodies.

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all 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 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 as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Hannah Winman MAAT
Current Accountancy Limited
Independent Examiner

19a Singleton Court Business Park
Wonastow Road Industrial Estate
Monmouth
NP25 5JA

05 September 2025

The Viney Hill Christian Adventure Centre
Statement of Financial Activities (including income and expenditure account)
Year ended 31 December 2024

			2024	2023
	Note	Unrestricted Funds	Restricted Funds	
		£	£	Total Funds
				£
Income and endowments				
Income from charitable activities		527,810	437,221	965,031
Investment income	4	16,521	-	16,521
Other income		4,031	-	4,031
Total income		548,362	437,221	985,583
Expenditure				
Expenditure on charitable activities		475,348	437,221	912,569
Total expenditure		475,348	437,221	912,569
Net income and net movement in funds		73,014	-	73,014
Reconciliation of funds				
Total funds brought forward		306,735	-	306,735
Transfers between funds		-	-	-
Total funds carried forward		379,749	-	379,749

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

The Viney Hill Christian Adventure Centre
Statement of Financial Position
Year ended 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	140,541	60,925
Current assets			
Debtors	10	11,602	64,768
Cash at bank and in hand		609,989	304,587
		<u>621,591</u>	<u>369,355</u>
Creditors: amounts falling due within one year	11	<u>382,383</u>	<u>123,545</u>
Net current assets		<u>239,208</u>	<u>245,810</u>
Total assets less current liabilities		<u>379,749</u>	<u>306,735</u>
Net assets		<u>379,749</u>	<u>306,735</u>
Funds of the charity			
Restricted funds		-	-
Unrestricted funds		<u>379,749</u>	<u>306,735</u>
Total charity funds	12	<u>379,749</u>	<u>306,735</u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These amended financial statements, which replace the version originally filed on 30 May 2025, were approved by the board of trustees and authorised for issue on 16th Sept 2025 and are signed on behalf of the board by:

+ Robert Paulsenburg.

R W Springett (Trustee)

The notes on pages 7 to 16 form part of these financial statements

The Viney Hill Christian Adventure Centre
Statement of Cash Flows
Year ended 31 December 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income / (expenditure)	73,014	24,181
<i>Adjustments for:</i>		
Other interest receivable and similar income	(16,521)	(8,346)
Depreciation of property, plant and equipment	15,516	16,833
Profit/Loss on disposal of property, plant and equipment	-	2,729
<i>Changes in:</i>		
Trade and other debtors	53,166	(48,885)
Trade and other creditors	258,838	(9,415)
Net cash from operating activities	384,013	(22,903)
Cash flows from investing activities		
Purchases of property, plant and equipment	(95,132)	(49,058)
Interest received	16,521	8,346
Net cash from investing activities	(78,611)	(40,712)
Net increase / (decrease) in cash and cash equivalents	305,402	(63,615)
Cash and cash equivalents at beginning of year	304,587	368,202
Net increase / (decrease) in cash and cash equivalents	305,402	(63,615)
Cash and cash equivalents at end of year	609,989	304,587

The notes on pages 7 to 15 form part of these financial statements

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Old Vicarage, Viney Hill, Lydney, Gloucestershire, GL15 4NA.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Tangible fixed assets

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

Building improvements - straight line over 3-10 years

Computer equipment - straight line over 2-3 years

Equipment - straight line over 3-10 years

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3 Accounting policies *(continued)*

Financial instruments (continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

3 Accounting policies *(continued)*

Fund accounting *(continued)*

The aim of the charity is to hold sufficient reserves to allow the charity to continue as a going concern for a minimum period of six months should there be no income stream. It is the policy of the Trustees therefore to hold minimum reserves of £100,000 (equivalent of six months management and administration costs). Further, the Trustees have designated a further £30,000 to be held for emergency building repairs. As such, £130,000 of cash held is designated for these two reasons, controllable at the discretion of the Trustees.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

3 Accounting policies *(continued)*

Resources expended (continued)

- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Grants are accounted for under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure. The deferred element of grants is included in creditors as deferred income.

Operating lease commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Viney Hill Christian Adventure Centre
Notes to the Financial Statements *(continued)*
Year ended 31 December 2024

4 Investment income

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Bank interest receivable	16,521	-	16,521	8,346

5 Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Depreciation	15,516	-	15,516	16,833
Operating leases	18,000	-	18,000	18,000
(Profit)/Loss on disposal of assets	-	-	-	2,729

6 Comparatives for the statement of financial activities

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Income and endowments			
Income from charitable activities	469,197	10,000	479,197
Investment income	8,346	-	8,346
Other income	2,060	-	2,060
Total income	479,603	10,000	489,603
Expenditure			
Expenditure on charitable activities	455,422	10,000	465,422
Total expenditure	455,422	10,000	465,422
Net income and net movement in funds	24,181	-	24,181
Reconciliation of funds			
Total funds brought forward	239,208	43,346	282,554
Transfers between funds	43,346	(43,346)	-
Total funds carried forward	306,735	-	306,735

The Viney Hill Christian Adventure Centre
Notes to the Financial Statements *(continued)*
Year ended 31 December 2024

7 Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,880	3,258
Other fees	-	-
	<u>1,880</u>	<u>3,258</u>

8 Employment costs and defined contribution pension scheme

During the period the charity had on average 23 employees (2023 - 24 employees).

The trustees of the charity are not remunerated for their services.

	2024	2023
	£	£
Salaries and wages	246,192	219,334
Pension costs (defined contribution scheme)	5,099	4,677
Employer's NI	12,364	9,576
	<u>263,655</u>	<u>233,587</u>

9 Tangible fixed assets	Buildings & Improvements	Equipment	Motor Vehicles	Computer Equipment	Total
Cost					
At 1 January 2024	93,835	161,119	28,353	11,755	295,062
Additions	83,743	9,665	-	1,724	95,132
Disposals	(21,697)	(84,439)	(20,853)	(7,498)	(134,487)
At 31 December 2024	<u>155,881</u>	<u>86,345</u>	<u>7,500</u>	<u>5,981</u>	<u>255,707</u>
Depreciation					
At 1 January 2024	77,455	118,781	28,353	9,548	234,137
Charge for year	2,917	11,546	-	1,053	15,516
Disposals	(21,697)	(84,439)	(20,853)	(7,498)	(134,487)
At 31 December 2024	<u>58,675</u>	<u>45,888</u>	<u>7,500</u>	<u>3,103</u>	<u>115,166</u>
Net book value					
At 31 December 2024	<u>97,206</u>	<u>40,457</u>	<u>-</u>	<u>2,878</u>	<u>140,541</u>
At 31 December 2023	<u>16,380</u>	<u>42,338</u>	<u>-</u>	<u>2,207</u>	<u>60,925</u>

The Viney Hill Christian Adventure Centre
Notes to the Financial Statements *(continued)*
Year ended 31 December 2024

10 Debtors

	2024	2023
	£	£
Trade debtors	4,805	37,502
Prepayments	2,376	27,266
Other debtors	4,421	-
	<u>11,602</u>	<u>64,768</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	38,582	8,082
Accruals and deferred income	343,751	115,463
Other creditors	50	-
	<u>382,383</u>	<u>123,545</u>

12 Analysis of charitable funds

	At 01 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£		£
Unrestricted funds					
General funds	176,735	548,362	(475,348)	-	249,749
Designated funds	130,000	-	-	-	130,000
Restricted funds					
Restricted funds	-	437,221	(437,221)	-	-
	<u>306,735</u>	<u>985,583</u>	<u>(912,569)</u>	<u>-</u>	<u>379,749</u>

13 Comparative analysis of charitable funds

	At 01 January 2023 £	Income £	Expenditure £	Transfers	At 31 December 2023 £
Unrestricted funds					
General funds	109,208	479,603	(455,422)	43,346	176,735
Designated funds	130,000	-	-	-	130,000
Restricted funds					
Restricted funds	43,346	10,000	(10,000)	(43,346)	-
	282,554	489,603	(465,422)	-	306,735

14 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets	140,541	-	140,541	60,925
Current assets	339,990	281,601	621,591	369,355
Creditors less than 1 year	(100,782)	(281,601)	(382,383)	(123,545)
Net assets	379,749	-	379,749	306,735

15 Employee benefit obligations

In additions to offering a defined contribution pension scheme under NEST, The Viney Hill Christian Adventure Centre participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. The scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the employer and the other participating employers.

The CWPF has two sections:-

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

15 Employee benefit obligations (continued)

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the employer's contributions payable to all pension schemes including those for the CWPf (2024 - £5,099, 2023 - £4,677).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2024. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2025.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, The Viney Hill Christian Adventure Centre could become responsible for paying a share of the failed employer's pension liabilities.

16 Related party disclosures

There were no related party transactions during the year under review.

17 Amendment to previously filed accounts

These accounts replace those originally filed on 30 May 2025. The amendment corrects the allocation of funds between grant income and the charity's own funds in respect of the eco-pods project under construction at 31 December 2024. The revised allocation is 90.8% grants and 9.2% existing funds (previously reported as 95.9% and 4.1% respectively).

As a result of the amendment, income has decreased by £24,924, expenditure has decreased by £24,506 and the net income for the year has decreased by £418. Tangible fixed assets has increased by £24,506, creditors falling due within one year has increased by £24,924 and unrestricted funds has decreased by £418.

The Viney Hill Christian Adventure Centre
Detailed Profit and Loss Account
Year ended 31 December 2024

INCOME AND ENDOWMENTS	2024	2023
	£	£
Investment income		
Deposit account interest	16,521	8,346
Charitable activities		
Charitable activities	965,031	479,197
Other income		
Other income	4,031	2,060
Total incoming resources	985,583	489,603
EXPENDITURE		
Charitable activities		
Wages	235,430	194,854
Social security	12,364	9,576
Pensions	5,099	4,677
Other operating leases	18,000	18,000
Rates and water	6,024	4,592
Insurance	12,150	6,212
Light and heat	14,497	15,504
Telephone	1,777	1,821
Postage and stationery	654	880
Advertising	-	720
Sundry expenses	6,348	8,404
Catering purchases	68,734	68,968
Freelance fees	10,761	24,480
Hartpury expenses	908	619
Mallard's Pike lake expenses	2,320	2,090
Cleaning	4,551	4,552
Travel, subsistence and motor expenses	6,223	6,648
Health and safety expenses	3,711	6,430
IT software and consumables	3,867	2,947
Laundry	9,847	10,984
Membership and licence fees	1,594	2,360
Professional fees	2,083	3,773
Repairs and maintenance	15,177	9,740
Staff training	2,867	4,692
Grant expenditure	437,221	10,000
Eco-pod expenditure	1,350	-
Waste disposal	2,811	2,501
Carried forward	886,368	426,024

This page does not form part of the statutory financial statements

The Viney Hill Christian Adventure Centre
Detailed Profit and Loss Account
Year ended 31 December 2024

	2024	2023
	£	£
Brought forward	886,368	426,024
Activity equipment	4,778	8,612
Site improvements	4,028	7,966
Depreciation	15,515	16,833
(Profit)/Loss on disposal of fixed assests	-	2,729
	910,689	462,164
Support costs		
Governance costs		
Accountancy fees	1,880	3,258
Total resources expended	912,569	465,422
Net income	<u>73,014</u>	<u>24,181</u>

The Viney Hill Christian Adventure Centre
Independent Examiner's Report to the Trustees of The Viney Hill Christian Adventure Centre
Year ended 31 December 2024

I report to the trustees on my examination of the amended financial statements of The Viney Hill Christian Adventure Centre ('the charity') for the year ended 31 December 2024, which replace the accounts originally filed with the Charity Commission on 30 May 2025.

Responsibilities and basis of report

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

As the CIO's gross income exceeds £250,000 the independent examination must be completed by a member of a listed body. I can confirm that I am qualified to undertake the examination as a member of the Association of Accounting Technicians, which is one of the listed bodies.

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all 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 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 as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Hannah Winman MAAT
Current Accountancy Limited
Independent Examiner

19a Singleton Court Business Park
Wonastow Road Industrial Estate
Monmouth
NP25 5JA

05 September 2025

THE VINEY HILL CHRISTIAN ADVENTURE CENTRE

England & Wales - Charity number 1102939

Accounts

Trustees Annual Report

For the year ending 31st December 2023



The Trustees

The Trustees present their report and the financial statements for the year ending 31 December 2023.

The Trustees, who are also the Directors of The Viney Hill Christian Adventure Centre ("the Centre") for the purposes of company law and who served during the year were as follows:

Mr Stephen Longton (Chair of Trustees)
Mr Fred Bancroft
Mr Roland Bott
Mr Benjamin Preece-Smith
The Venerable Hilary Dawson
Mr Simon Moore
The Reverend Sam Norton
Mr Barry Stevens
The Reverend Joanne Wetherall
Mr Michael Wyatt
Mrs Kate Wyatt
Ms Rachel Howie

The Trustees have given due consideration to the Charity Commission's published guidance on the operation of the Public Benefit requirement. All Trustees are appointed volunteers who receive no fees or expenses.



The Peace Garden tree
with prayer ribbons

Public Benefit

The purposes and main activities of Viney Hill Christian Adventure Centre are:

1. To educate and assist young persons through their leisure time activities to develop their physical, mental and spiritual capacities so that they may grow to full maturity as individuals and members of society, and that their conditions of life may be improved.
2. To educate and assist young people suffering from mental or physical disability and those from disadvantaged backgrounds, to develop their full capacities, so that their condition of life may be improved.
3. To advance religious and other charitable work of the Church of England in the Diocese of Gloucester.

A summary of the main achievements

I believe that 2023 can be summarised by a developing sense of ‘pace’ and ‘purpose’. From January onwards, the implementation of a 3-year Strategic Development Plan (SDP) formulated earlier by Trustees and Staff, generated a clear focus on our ‘purpose’ for the year, which in turn led to a ‘pace’ about how we delivered it. Our ‘purpose’ was focused on 3 overlapping ‘Areas for Development’ characterised as Product, Site and Spiritual. I will summarise the main achievements of the charity under those headings.

Product

The Centre had a very good year operationally. Customers gave excellent reviews and there was a very high percentage of re-bookings. Trustees had been keen to move to a position where our reliance on ‘Freelance’ instructors was reduced by employing more ‘in-house’ staff. To this end, we employed one new instructor. We significantly increased the diversity of customers. An additional 11 groups with disabilities or additional needs visited The Centre, taking part in a full range of adventure activities, including ‘High Ropes’. Also, a wider range of denominational churches and uniformed groups visited the Centre.

Site

We employed a part time ‘Grounds Person’ who had a major impact on the general appearance of the grounds. As part of our energy efficiency drive and commitment to improving the quality of accommodation generally, new windows were installed in the Old Vicarage. New broadband coverage and network communications were installed, increasing our productivity and generally improving communications across the site. Planning permission was secured to upgrade and increase our all-year-round accommodation capacity by replacing existing tented accommodation with ‘Eco-Pods’ on the Cross Meadow campsite. Alongside this, plans were formulated to refurbish and upgrade the Toilet/Shower Block with additional accessible toilets for day visitors. Much work has gone into these potential developments and into the fundraising which underpins them. We eagerly await the outcome of this work which we should learn about in 2024.

Spiritual

Through our partnership with ‘Sportily’, we continued to subsidise overheads to deliver improving mental health activities for disadvantaged groups and school children, with a particular emphasis on the ‘Wellbeing Champions’ framework, which achieves impact by teaching young people how to offer peer to peer support in their own settings. We continued to work with schools to deliver educational activities that support wellbeing as well as the curriculum. Where activities were based around fostering spiritual awareness and exploring faith, we were able to use the new Peace Garden to provide a ‘sacred’ space. The Peace Garden was also used independently by many visitors for prayer and reflection when they visited us. Our plans to recruit a ‘Faith and Spirituality’ worker are still at an early stage but were progressed by a presentation given to the Diocesan Resources Committee in September, and to the DGAT Head Teachers’ Conference in November. Again, we eagerly anticipate the outcome of this work.



The new High Ropes Course

Finally, in addition to the sense of purpose and pace which now pervades the Centre, there is a sense of excitement about the future and what we will be able to achieve in the next few years. As always though, we will remain grounded and humble in the truth that it is our Lord who has put us in this place to do his work. We understand fully the privilege and responsibility which this imposes. Throughout 2023, we proceeded prayerfully, listening and trying to discern God's will for our decisions. The developments planned for 2024 are exciting and also potentially quite daunting. With God's will behind us though, we will proceed confidently and joyously.

Stephen Longton | Chair of Trustees

Financial Review

Our financial management in 2023 has been reliable and steady with a predictable distribution of income throughout the year which has supported a good cash flow. We continue to discern priorities for expenditure as there is constantly a long wish list, but we are thankful to be able to plan for a small surplus of funds each year which we can allocate towards site improvements and necessary refurbishments.

Income

Our trading income in 2023 was £464,000 representing a 20% increase, and by far our highest ever turnover to date. Although increased our tariff prices by 7% at the beginning of this year, it is apparent that there is an increase in demand for the type of outdoor adventure activities and residential visits we are providing. We are no longer considered to be a seasonal organisation where most of our income is generated in the late Spring/Summer months, as we are now facilitating substantial bookings all year round. Income from day visits or morning/afternoon activities only have also seen an increase in demand.

Expenditure

Salaries continue to account for 50% of our total expenditure and these have increased in line with our turnover. Energy costs and Insurance have increased by nearly 20% over the last 2 years but this has not been a surprise so we have managed to combine careful budgeting with a culture of using less energy to both manage the cost and drive forward a greener agenda. On this note, the impact of having the High Ropes as an onsite activity has reduced our minibus fuel consumption by 35%, which is good news for the environment as well as our budget. We are also seeing the cost of freelancers reducing as we are investing in full-time instructor positions which has been made economically possible by the increase in our turnover and the nature of all-year-round operations.

Grants

We were once again thankful for the support of 'Sylvanus Lysons' who blessed us with grant funding to subsidise our overheads to facilitate activities for disabled and disadvantaged young people. These groups often require higher instructor ratios or specialised resources/equipment, so the grant funding goes a long way towards making these visits viable in terms of our additional costs, without having to pass on those costs to those who are disadvantaged. We were also grateful for funding support from the National Lottery 'Awards for All' scheme, who funded 50% of the cost of replacement windows in The Old Vicarage, improving the standard of accommodation and the energy efficiency of the building at the same time.

Future Plans

Looking ahead to 2024, we will be basing our planning on the second year of a three-year Strategic Development Plan to be presented to the Trustees in January. This will focus on our three 'Areas for Development' i.e. Product, Site and Spirituality. Our planning will always have our Christian ethos and accessibility at its core.

Our intention is to increase our capacity for all year-round accommodation on the campsite by replacing the existing tented accommodation with new Eco-accommodation sleeping cabins. We also need to upgrade and refurbish our existing shower/toilet block. This project will inevitably be a major focus. To this end discussions with the Diocese of Gloucester will continue in 2024 to the point where we hope to be able to begin construction.

Linked to this, our intention to recruit a 'Faith and Spirituality' worker will be progressed, a role which will enhance the opportunities for outdoor learning, focusing on environmental stewardship, improving mental health and opportunities to foster spiritual awareness as appropriate. Again, we hope for a positive outcome by the end of 2024.

Generally, we remain committed to offering high quality adventure activities, with the growing capacity to support the physical, mental and spiritual development of all young people, including those who are disadvantaged or disabled. To that end, we will explore new activities and resources, and invest in improving accessibility as well as the quality and delivery of all our programmes.



Accessible Archery

Reserves Policy

The aim of the Charity is to hold sufficient reserves to allow the Centre to continue as a going concern for a minimum period of six months should there be no income stream. Therefore, it is the policy of the Trustees to hold minimum designated reserves of £130,000

Structure, Governance and Management

The organisation is a charitable business that is a Company limited by guarantee and not having a share capital. The governing document for the charity is the Memorandum & Articles of Association incorporated 18th November 2003. The Trustees' selection methods is included in this document including details of any constitutional provision, e.g. election to post or name or any person or body entitled to appoint one or more Trustee. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Risk management

The Trustees are conscious of their responsibilities to evaluate and monitor the risks to which the charity is exposed. The risks identified include financial controls and health and safety standards. A continuous review of risks is undertaken by the Finance Committee, the Trustees review the documented results at each Trustees' meeting.

Trustees' responsibilities in respect of the financial statements

The Trustees (who are also Directors of The Viney Hill Christian Adventure Centre for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom generally accepted accounting practice. Company law requires the Trustees to prepare financial statements for each financial year which give

a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enables them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

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

On behalf of the board



Stephen Longton | Chair of Trustees
14th May 2024

Charity number 1102939

Charity Registration Number: 1102939
Company Registration Number: 04967427

The Viney Hill Christian Adventure Centre
Unaudited Financial Statements
31 December 2023

CURRENT ACCOUNTANCY LIMITED

13 Harrison Way
Lydney
Gloucestershire
GL15 5BN

The Viney Hill Christian Adventure Centre
Financial Statements
Year ended 31 December 2023

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The Viney Hill Christian Adventure Centre
Trustees' Annual Report
Year ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	The Viney Hill Christian Adventure Centre
Charity registration number	1102939
Company registration number	04967427
Principal office and registered office	The Old Vicarage Viney Hill Lydney Gloucestershire GL15 4NA

The trustees	F Bancroft R P Bott S Longton (Chair of Trustees) S A Moore Rev S C Norton B Stevens Rev J Wetherall M D Wyatt Ven H Dawson B Preece-Smith K Wyatt R Howie
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Company secretary	T Paragreen
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Independent examiner	Current Accountancy Ltd 13 Harrison Way Lydney Gloucestershire GL15 5BN
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Strategic report

The trustees' annual report is appended as a separate document using the Charity Commission template.

The trustees' annual report and the strategic report were approved on 14th May 2024 and signed on behalf of the board of trustees by:



S Longton (Trustee)

The Viney Hill Christian Adventure Centre
Independent Examiner's Report to the Trustees of The Viney Hill Christian Adventure Centre
Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of The Viney Hill Christian Adventure Centre ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

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

As the CIO's gross income exceeds £250,000 the independent examination must be completed by a member of a listed body. I can confirm that I am qualified to undertake the examination as a member of the Association of Accounting Technicians, which is one of the listed bodies.

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all 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 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 as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I confirm that there are no matter to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Hannah Winman MAAT
Current Accountancy Limited
Independent Examiner

13 Harrison Way
Lydney
Gloucestershire
GL15 5BN

The Viney Hill Christian Adventure Centre
Statement of Financial Activities (including income and expenditure account)
Year ended 31 December 2023

			2023	2022
	Note	Unrestricted Funds	Restricted Funds	
		£	£	Total Funds
				£
Income and endowments				
Income from charitable activities		469,197	10,000	479,197
Investment income	4	8,346	-	8,346
Other income		2,060	-	2,060
Total income		479,603	10,000	489,603
Expenditure				
Expenditure on charitable activities		455,422	10,000	465,422
Total expenditure		455,422	10,000	465,422
Net income and net movement in funds		24,181	-	24,181
Reconciliation of funds				
Total funds brought forward		239,208	43,346	282,554
Transfers between funds		43,346	(43,346)	-
Total funds carried forward		306,735	-	306,735

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

The Viney Hill Christian Adventure Centre
Statement of Financial Position
Year ended 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	60,925	31,429
Current assets			
Debtors	10	64,768	15,883
Cash at bank and in hand		304,587	368,202
		<u>369,355</u>	<u>384,085</u>
Creditors: amounts falling due within one year	11	<u>123,545</u>	<u>132,960</u>
Net current assets		<u>245,810</u>	<u>251,125</u>
Total assets less current liabilities		<u>306,735</u>	<u>282,554</u>
Net assets		<u>306,735</u>	<u>282,554</u>
Funds of the charity			
Restricted funds		-	43,346
Unrestricted funds		<u>306,735</u>	<u>239,208</u>
Total charity funds	12	<u>306,735</u>	<u>282,554</u>

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 14th May 2024 and are signed on behalf of the board by:



S Longton (Trustee)

The notes on pages 6 to 14 form part of these financial statements.

The Viney Hill Christian Adventure Centre
Statement of Cash Flows
Year ended 31 December 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income / (expenditure)	24,181	3,705
<i>Adjustments for:</i>		
Other interest receivable and similar income	(8,346)	(3,449)
Depreciation of property, plant and equipment	16,833	9,503
Profit/Loss on disposal of property, plant and equipment	2,729	-
<i>Changes in:</i>		
Trade and other debtors	(48,885)	10,720
Trade and other creditors	(9,415)	(51,552)
Net cash from operating activities	(22,903)	(31,073)
Cash flows from investing activities		
Purchases of property, plant and equipment	(49,058)	(17,469)
Interest received	8,346	3,449
Net cash from investing activities	(40,712)	(14,020)
Net increase / (decrease) in cash and cash equivalents	(63,615)	(45,093)
Cash and cash equivalents at beginning of year	368,202	413,295
Net increase / (decrease) in cash and cash equivalents	(63,615)	(45,093)
Cash and cash equivalents at end of year	304,587	368,202

The notes on pages 6 to 14 form part of these financial statements.

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Old Vicarage, Viney Hill, Lydney, Gloucestershire, GL15 4NA.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Tangible fixed assets

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

Building improvements - straight line over 5-10 years

Computer equipment - straight line over 2-3 years

Equipment - straight line over 3-10 years

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3 Accounting policies *(continued)*

Financial instruments (continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

3 Accounting policies *(continued)*

Fund accounting (continued)

The aim of the charity is to hold sufficient reserves to allow the charity to continue as a going concern for a minimum period of six months should there be no income stream. It is the policy of the Trustees therefore to hold reserves equivalent to six months management and administration costs as well as for emergency building repairs. As such, £130,000 of cash held is designated for these two reasons, controllable at the discretion of the Trustees.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

3 Accounting policies *(continued)*

Resources expended (continued)

- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Grants are accounted for under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure. The deferred element of grants is included in creditors as deferred income.

Operating lease commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Viney Hill Christian Adventure Centre
Notes to the Financial Statements *(continued)*
Year ended 31 December 2023

4 Investment income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Bank interest receivable	8,346	-	8,346	3,449

5 Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Depreciation	16,833	-	16,833	9,503
Operating leases	18,000	-	18,000	18,000
(Profit)/Loss on disposal of assets	2,729	-	2,729	(1,000)

6 Comparatives for the statement of financial activities

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Income and endowments			
Income from charitable activities	374,596	9,400	383,996
Investment income	3,449	-	3,449
Other income	7,197	-	7,197
Total income	385,242	9,400	394,642
Expenditure			
Expenditure on charitable activities	390,937	-	390,937
Total expenditure	390,937	-	390,937
Net income and net movement in funds	(5,695)	9,400	3,705
Reconciliation of funds			
Total funds brought forward	244,903	33,946	278,849
Transfers between funds	-	-	-
Total funds carried forward	239,208	43,346	282,554

The Viney Hill Christian Adventure Centre
Notes to the Financial Statements *(continued)*
Year ended 31 December 2023

7 Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,258	1,800
Other fees	-	-
	<u>3,258</u>	<u>1,800</u>

8 Employment costs and defined contribution pension scheme

During the period the charity had on average 24 employees.

The trustees of the charity are not remunerated for their services.

	2023	2022
	£	£
Salaries and wages	219,334	184,362
Pension costs (defined contribution scheme)	4,677	3,916
Employer's NI	9,576	6,971
	<u>233,587</u>	<u>195,249</u>

9 Tangible fixed assets	Building Improvements	Equipment	Motor Vehicles	Computer Equipment	Total
Cost					
At 1 January 2023	81,995	124,429	28,353	10,253	245,030
Additions	11,840	35,716	-	1,502	49,058
Disposals	-	974	-	-	974
At 31 December 2023	<u>93,835</u>	<u>161,119</u>	<u>28,353</u>	<u>11,755</u>	<u>295,062</u>
Depreciation					
At 1 January 2023	69,755	106,445	28,353	9,048	213,601
Charge for year	7,700	8,633	-	500	16,833
Disposals	-	3,703	-	-	3,703
At 31 December 2023	<u>77,455</u>	<u>118,781</u>	<u>28,353</u>	<u>9,548</u>	<u>234,137</u>
Net book value					
At 31 December 2023	<u>16,380</u>	<u>42,338</u>	<u>-</u>	<u>2,207</u>	<u>60,925</u>
At 31 December 2022	<u>12,240</u>	<u>17,984</u>	<u>-</u>	<u>1,205</u>	<u>31,429</u>

The Viney Hill Christian Adventure Centre
Notes to the Financial Statements *(continued)*
Year ended 31 December 2023

10 Debtors

	2023	2022
	£	£
Trade debtors	37,502	8,285
Prepayments	27,266	7,598
	<u>64,768</u>	<u>15,883</u>

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	8,082	15,042
Accruals and deferred income	115,463	117,918
	<u>123,545</u>	<u>132,960</u>

12 Analysis of charitable funds

	At 01 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£		£
Unrestricted funds					
General funds	109,208	479,603	(455,422)	43,346	176,735
Designated funds	130,000	-	-	-	130,000
Restricted funds					
Restricted funds	43,346	10,000	(10,000)	(43,346)	-
	<u>282,554</u>	<u>489,603</u>	<u>(465,422)</u>	<u>-</u>	<u>306,735</u>

13 Comparative analysis of charitable funds

	At 01 January 2022 £	Income £	Expenditure £	Transfers	At 31 December 2022 £
Unrestricted funds					
General funds	114,903	385,242	(390,937)	-	109,208
Designated funds	130,000	-	-	-	130,000
Restricted funds					
Restricted funds	33,946	9,400	-	-	43,346
	<u>278,849</u>	<u>394,642</u>	<u>(390,937)</u>	<u>-</u>	<u>282,554</u>

14 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets	60,925	-	60,925	31,429
Current assets	349,355	20,000	369,355	384,085
Creditors less than 1 year	<u>(103,545)</u>	<u>(20,000)</u>	<u>(123,545)</u>	<u>(132,960)</u>
Net assets	<u>306,735</u>	<u>-</u>	<u>306,735</u>	<u>282,554</u>

15 Employee benefit obligations

In additions to offering a defined contribution pension scheme under NEST, The Viney Hill Christian Adventure Centre participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. The scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the employer and the other participating employers.

The CWPF has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the CWPF is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

15 Employee benefit obligations (continued)

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the employer's contributions payable to all pension schemes including those for the CWPf (2023 - £4,742, 2022 - £3,916).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out at 31 December 2022. A valuation is due to be carried out as at 31 December 2025 and is expected to be completed in early 2027.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used.

The legal structure of the scheme is such that if another employer fails, The Viney Hill Christian Adventure Centre could become responsible for paying a share of the failed employer's pension liabilities.

16 Related party disclosures

There were no related party transactions during the year under review.

The Viney Hill Christian Adventure Centre
Detailed Profit and Loss Account
Year ended 31 December 2023

INCOME AND ENDOWMENTS	2023	2022
	£	£
Investment income		
Deposit account interest	8,346	3,449
Charitable activities		
Charitable activities	479,197	383,996
Other income		
Other income	2,060	7,197
Total incoming resources	489,603	394,642
EXPENDITURE		
Charitable activities		
Wages	194,854	149,168
Social security	9,576	6,971
Pensions	4,677	3,916
Other operating leases	18,000	18,000
Rates and water	4,592	4,182
Insurance	6,212	11,069
Light and heat	15,504	15,920
Telephone	1,821	1,221
Postage and stationery	880	605
Advertising	720	368
Sundry expenses	8,404	7,861
Catering purchases	68,968	47,419
Freelance fees	24,480	35,256
Hartpury expenses	619	723
Mallard's Pike lake expenses	2,090	1,936
Wellspring expenses	-	20
Cleaning	4,552	3,105
Travel, subsistence and motor expenses	6,648	6,057
Health and safety expenses	6,430	2,374
IT software and consumables	2,947	2,413
Laundry	10,984	8,247
Membership and licence fees	2,360	570
Professional fees	3,773	6,262
Repairs and maintenance	9,740	10,912
Staff training	4,692	3,424
High Ropes expenses	10,000	-
Waste disposal	2,501	2,723
Carried forward	426,024	350,722

This page does not form part of the statutory financial statements

The Viney Hill Christian Adventure Centre
Detailed Profit and Loss Account
Year ended 31 December 2023

	2023	2022
	£	£
Brought forward	426,024	350,722
Activity equipment	8,612	6,841
Site improvements	7,966	23,070
Depreciation	16,833	9,504
(Profit)/Loss on disposal of fixed assests	2,729	(1,000)
Support costs	462,164	389,137
 Governance costs		
Accountancy fees	3,258	1,800
Total resources expended	465,422	390,937
Net income	<u>24,181</u>	<u>3,705</u>



Current Accountancy Ltd
Beyond Numbers

Current Accountancy Ltd
13 Harrison Way
Lydney
Gloucestershire
GL15 5BN
info@currentaccountancy.co.uk
01594 800624
07803 065035

Additional notes from the independent examination of the financial statements dated 31 December 2023.

On completion of the independent examination, I would like to make the following disclosures to the Trustees of The Viney Hill Activity Centre. I do not deem these a matter of concern that should be reported to The Charity Commission.

- The financial statements have been prepared by Current Accountancy Ltd, who have also completed the independent examination. There has been no involvement from the independent examiner with the preparation of the accounts or the review of these. Health checks are also performed by Current Accountancy Ltd which were completed by another member of the team. The only involvement the independent examiner has with the charity is a yearly meeting to discuss the year end accounts, the report and any additional concerns or activities coming up in the future, however we will be looking to change the account manager to alleviate this connection also.
- Restricted funds as at 31 December 2022 were found to be incorrect. Following further investigations and discussions with the previous accountants and Tracy Paragreen, it was concluded that there were no restricted funds as at 31 December 2022 and as a result the balance brought forward as at 01 January 2023 was transferred to unrestricted funds.
- Fixed assets within Xero were not in line with the fixed asset register provided by the previous accountant. Current Accountancy Ltd have completed a reconciliation and are confident the correct figures are shown in the financial statements. The assets listed in Xero have not been corrected as this is substantial task and outside our remit. This work could be undertaken for an additional fee.
- The accountants fee for the preparation and review of the 31 December 2022 financial statements was not accrued for as at 31 December 2022. As such, accountancy fees shown in the accounts for the year ending 31 December 2023 is higher than expected.
- There are some unexpected fluctuations in expenses due to mis-postings in the previous year for example minibus insurance, posted to insurance not vehicle insurance, then refunded to motor expenses etc.

I would like to ask the following of the Trustees of The Viney Hill Activity Centre. I do not deem these a matter of concern that should be reported to The Charity Commission.

- Have controls been put in place or measures taken to review the financial records of the charity and their validity in the past year?

I would like to advise the following of the Trustees of The Viney Hill Activity Centre. I do not deem these a matter of concern that should be reported to The Charity Commission.

- Keep restricted funds in a separate bank account.
- Ensure consistent expense categorisation for tracking purposes and ease of reporting.
- Look to increase reserves held in line with current outgoings – re-look at the amount needed for 6 months cover with no income as this is what is stated in reserves policy.

THE VINEY HILL CHRISTIAN ADVENTURE CENTRE

England & Wales - Charity number 1102939

Accounts



Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
The Viney Hill Christian Adventure
Centre

millhall consultants ltd
Carlson Suite
Vantage Point Business Village
Mitcheldean
Gloucestershire
GL17 0DD

The Viney Hill Christian Adventure
Centre

Contents of the Financial Statements
for the Year Ended 31 December 2022

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The Viney Hill Christian Adventure
Centre

Report of the Trustees
for the Year Ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. 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 purposes and main activities of the Viney Hill Christian Adventure Centre are:

1. To educate and assist young persons through their leisure time activities to develop their physical, mental and spiritual capacities so that they may grow to full maturity as individuals and members of society, and that their conditions of life may be improved.
2. To educate and assist young people suffering from mental or physical disability and those from disadvantaged backgrounds, to develop their full capacities, so that their condition of life may be improved.
3. To advance religious and other charitable work of the Church of England in the Diocese of Gloucester.

Public benefit

The trustees have given due consideration to Charity Commission published guidance on the operation of the Public Benefit requirement.

Volunteers

All Trustees are appointed volunteers who receive no fees or expenses.

The Viney Hill Christian Adventure
Centre

Report of the Trustees
for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Summary of the main achievements of the charity

Looking back on previous reports to Trustees, I was reminded that 2020 and 2021 were characterised by the difficulties generated by Covid-19 and recovering from those, albeit underpinned by a sense of optimism generated by our faith in God and his provision for us.

On summarising 2022, I feel that the sense of optimism I concluded 2021's report with, has been borne out. This year has indeed been a time of massive holistic growth across the Centre.

This can be observed in terms of developments in site and facilities, activities, products and services, customers, our organisational framework and our staffing structure. Some highlights are set out below.

Site and Facilities: We have constructed an Archery shelter, and an Outdoor classroom. The kitchen in the Old Vicarage, and the Tunnel System have been refurbished. Accessible pathing has been extended. We have a new cross on Cross Meadow. A 'Peace Garden' has been constructed and planted. We have a new minibus. Outstandingly, a new 'High Ropes' tower has been constructed and licensed.

Activities, products and services: Curriculum days and Improving Mental Health Activity days have been designed and marketed. High Ropes practices have been developed and related staff training has been undertaken. 60 bookings were delivered with our Sportily partners, including 'Good Samaritan' activity days.

Customers: In conjunction with our Sportily partners we have increased work with our local community and with 'disadvantaged' young people. We have adapted and developed new courses in response to needs driven by the pandemic. We have developed the diversity of the people visiting the Centre, hosting groups from the Churches of Brazil, China and Africa.

Organisational Framework: There has been a streamlining of staff roles and booking procedures. The Staff Handbook and associated policies was updated. Our Board of Trustees has been strengthened by new Diocesan representatives and the enhanced pool of skills and knowledge that they bring.

Staffing Structure: Through the Government's 'Kickstart' scheme we were able to offer placements to 4 young people. We employed two new instructors and a housekeeper. Despite shortages, we were able to draw on a bank of loyal 'Freelance' instructors. Sportily instructors have delivered faith based 'Value and Exploration' sessions here.

Our general footfall has been back where it was prior to the disruption of the Covid-19 pandemic and there are signs that we are anticipating significant growth in 2023 due to the amount of booking enquiries we are receiving and the general demand for outdoor education and wellbeing programmes that the pandemic has generated.

I believe that 2023 should be a year where we focus on consolidation and the quality of delivery. We do have challenges over site maintenance and tidiness. Our Policies and Guidance documents need to be reviewed and updated more systematically. We should consider alternatives/additions to camping. We will progress work on our developing relationship with Sportily, etc. Crucially we must focus our intentions for the future by completing a Strategic Development Plan.

In summary then, during 2022 we have proven ourselves to be an agile organisation, capable of adapting to challenges. We have a conscientious, flexible and skilled staff. Our Trustees are committed, active and have a diverse skill base. This leads to excellent customer feedback and very high retention rates. Generally the Centre is functioning very well.

Most importantly, we continue to base all we do on prayer and on seeking to act in accordance with God's will. We consider that we are carrying out God's work in this place and we thank Him for his blessings and provision.

The Viney Hill Christian Adventure
Centre

Report of the Trustees
for the Year Ended 31 December 2022

FINANCIAL REVIEW

Financial position

Throughout the year the Centre has successfully managed the budget for income and expenditure and been blessed with a small surplus of £3,700. It has been a very good year in terms of managing our day to day costs and also receiving exceptional grant income provision. This has enabled us to invest significantly in the site and its facilities for the benefit of young people.

Income: Our trading income was £380,000, the bulk of which comes from charging schools for residential visits and other groups for day visits. It was encouraging to note that our turnover was back up to pre-pandemic levels and that we had increased the proportion of visits that were package deals, as was our aim, to ensure that we continue to deliver the best value for money and keep our operational costs manageable.

We subsidised disadvantaged groups in different ways, including a budget allowance allocated to Sportily, our delivery partners, to use our facilities free of charge for young people from disadvantaged backgrounds, improving mental health activity days and families work.

Expenditure: Our biggest costs are salaries, accounting for 50% of expenditure. Buildings and activities are generally in good condition as we have invested heavily from our reserves and grant funding to maintain them.

We have typically begun to see high cost increases creep into our operational costs for electricity, oil, laundry services, catering costs, waste and recycling. These have not been unexpected and we have been able to manage them within the budget thus far. Additional budget allowances are being made going forward as the cost of living crisis is not set to ease in 2023.

Grants: In the past the organisation has been about 90% self-funded and 10% grant funded. 2022 was an exceptional year because we raised £250,000 capital from 12 different grant funders for a High Ropes Course that is now operational. We also received a large grant of £42,250 from the governments Levelling Up fund to help us get back on track after the pandemic.

Sustainability: We have a reasonable reserves policy and generally a good cashflow with a high proportion of forward bookings so we continue to be a viable charity. It is, however, difficult for us to fund staffing for Christian faith-based programmes, supported paid placements for young people, and subsidise improving mental health day visits as these do not entirely pay for themselves, so we continue to seek additional sources of funding for these activities.

Future Plans: We are experiencing unprecedented growth and a high demand for our programmes in 2023/24. We do need to increase accommodation capacity to this end, for which capital funding will be needed. We are therefore beginning a process of seeking Expressions of Interest from various Funders.

The Trustees would like to extend particular thanks to the following organisations who provided grants and donations towards our work in 2022. These donations have made a huge difference to investing in our activities and accommodation onsite.

Levelling up Youth Investment fund
Arts Council England Jubilee Fund
Sylvanus Lysons
Awards for All
Severn Wye Target 30
Gloucester City Council
Hedley Foundation
Barnwood Trust
Garfield Weston

The Viney Hill Christian Adventure
Centre

Report of the Trustees
for the Year Ended 31 December 2022

FINANCIAL REVIEW

Reserves policy

The aim of the Charity is to hold sufficient reserves to allow the Centre to continue as a going concern for a minimum period of six months should there be no income stream. It is the policy of the Trustees therefore to hold minimum designated reserves of £130,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The organisation is a charitable business that is a Company limited by guarantee and not having a share capital. The governing document for the charity is the Memorandum & Articles of Association incorporated 18th November 2003.

Recruitment and appointment of new trustees

The Trustees' selection methods are included in this document including details of any constitutional provision, e.g. election to post or name or any person or body entitled to appoint one or more Trustee. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees are conscious of their responsibilities to evaluate and monitor the risks to which the charity is exposed. The risks identified include financial controls and health and safety standards. A continuous review of risks is undertaken by staff, the Trustees review the documented results at each Trustees' meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04967427 (England and Wales)

Registered Charity number

1102939

Registered office

The Old Vicarage
Viney Hill
Lydney
Gloucestershire
GL15 4NA

The Viney Hill Christian Adventure
Centre

Report of the Trustees
for the Year Ended 31 December 2022

Trustees

F Bancroft
R P Bott
S Longton (Chair of Trustees)
S A Moore
Rev S C Norton
B Stevens
Rev J Wetherall
M D Wyatt
Ven H Dawson
B Preece-Smith
Mrs K Wyatt
Ms R Howie

Company Secretary

T Paragreen

Independent Examiner

millhall consultants ltd
Carlson Suite
Vantage Point Business Village
Mitcheldean
Gloucestershire
GL17 0DD

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Viney Hill Christian Adventure Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Viney Hill Christian Adventure
Centre

Report of the Trustees
for the Year Ended 31 December 2022

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 26 May 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'S Longton', written in a cursive style.

S Longton - Trustee

Independent Examiner's Report to the Trustees of
The Viney Hill Christian Adventure
Centre

Independent examiner's report to the trustees of The Viney Hill Christian Adventure Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Ben Hall FCA

millhall consultants ltd
Carlson Suite
Vantage Point Business Village
Mitcheldean
Gloucestershire
GL17 0DD

26 May 2023

The Viney Hill Christian Adventure
Centre

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Charitable activities		374,596	9,400	383,996	325,628
Investment income	2	3,449	-	3,449	2,211
Other income		<u>7,197</u>	<u>-</u>	<u>7,197</u>	<u>66,876</u>
Total		<u>385,242</u>	<u>9,400</u>	<u>394,642</u>	<u>394,715</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>390,937</u>	<u>-</u>	<u>390,937</u>	<u>369,475</u>
NET INCOME/(EXPENDITURE)		(5,695)	9,400	3,705	25,240
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>244,903</u>	<u>33,946</u>	<u>278,849</u>	<u>253,609</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>239,208</u></u>	<u><u>43,346</u></u>	<u><u>282,554</u></u>	<u><u>278,849</u></u>

The notes form part of these financial statements

The Viney Hill Christian Adventure
Centre

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	31,429	-	31,429	23,463
CURRENT ASSETS					
Debtors	7	15,883	-	15,883	26,603
Cash at bank		<u>311,856</u>	<u>56,346</u>	<u>368,202</u>	<u>413,295</u>
		327,739	56,346	384,085	439,898
CREDITORS					
Amounts falling due within one year	8	(52,280)	-	(52,280)	(56,497)
NET CURRENT ASSETS		<u>275,459</u>	<u>56,346</u>	<u>331,805</u>	<u>383,401</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		306,888	56,346	363,234	406,864
ACCRUALS AND DEFERRED INCOME	9	(67,680)	(13,000)	(80,680)	(128,015)
NET ASSETS		<u>239,208</u>	<u>43,346</u>	<u>282,554</u>	<u>278,849</u>
FUNDS	10				
Unrestricted funds				239,208	244,903
Restricted funds				<u>43,346</u>	<u>33,946</u>
TOTAL FUNDS				<u>282,554</u>	<u>278,849</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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 notes form part of these financial statements

The Viney Hill Christian Adventure
Centre

Balance Sheet - continued
31 December 2022

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 26 May 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'S Longton', written in a cursive style.

S Longton - Trustee

1. 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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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.

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

10% / 25% / 33% straight line method

Taxation

The charity is exempt from corporation 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.

Designated Funds - Subclassification of the Unrestricted Fund

The aim of the Charity is to hold sufficient reserves to allow the Centre to continue as a going concern for a minimum period of six month's should there be no income stream, such as from the events in 2001 when an outbreak of foot and mouth disease forced many parts of the Forest of Dean to be closed off. It is the policy of the Trustees therefore to hold minimum reserves of £100,000 (equivalent of six months management and administration cost). Further, the Trustees have designated a further £30,000 to be held for emergency building repairs. As such, £130,000 of cash held is designated for these two reasons, controllable at the discretion of the Trustees.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>3,449</u>	<u>2,211</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	9,503	12,752
Other operating leases	18,000	13,500
Surplus on disposal of fixed assets	<u>(1,000)</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM Charitable activities			
Charitable activities	298,472	27,156	325,628
Investment income	2,211	-	2,211
Other income	<u>66,876</u>	<u>-</u>	<u>66,876</u>
Total	<u>367,559</u>	<u>27,156</u>	<u>394,715</u>
EXPENDITURE ON Charitable activities			
Charitable activities	<u>319,475</u>	<u>50,000</u>	<u>369,475</u>
NET INCOME/(EXPENDITURE)	48,084	(22,844)	25,240

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	196,819	56,790	253,609
TOTAL FUNDS CARRIED FORWARD	<u>244,903</u>	<u>33,946</u>	<u>278,849</u>

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 January 2022	81,995	108,468	28,353	8,745	227,561
Additions	<u>-</u>	<u>15,961</u>	<u>-</u>	<u>1,508</u>	<u>17,469</u>
At 31 December 2022	<u>81,995</u>	<u>124,429</u>	<u>28,353</u>	<u>10,253</u>	<u>245,030</u>
DEPRECIATION					
At 1 January 2022	62,395	104,901	28,353	8,449	204,098
Charge for year	<u>7,360</u>	<u>1,544</u>	<u>-</u>	<u>599</u>	<u>9,503</u>
At 31 December 2022	<u>69,755</u>	<u>106,445</u>	<u>28,353</u>	<u>9,048</u>	<u>213,601</u>
NET BOOK VALUE					
At 31 December 2022	<u>12,240</u>	<u>17,984</u>	<u>-</u>	<u>1,205</u>	<u>31,429</u>
At 31 December 2021	<u>19,600</u>	<u>3,567</u>	<u>-</u>	<u>296</u>	<u>23,463</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	8,285	15,880
Other debtors	-	4,960
Prepayments	<u>7,598</u>	<u>5,763</u>
	<u>15,883</u>	<u>26,603</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	15,042	7,356
Accrued expenses	<u>37,238</u>	<u>49,141</u>
	<u>52,280</u>	<u>56,497</u>

9. ACCRUALS AND DEFERRED INCOME

	2022	2021
	£	£
Accruals and deferred income	67,680	74,578
Deferred government grants	<u>13,000</u>	<u>53,437</u>
	<u>80,680</u>	<u>128,015</u>

10. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	244,903	(5,695)	239,208
Restricted funds			
Restricted fund	33,946	9,400	43,346
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>278,849</u>	<u>3,705</u>	<u>282,554</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	385,242	(390,937)	(5,695)
Restricted funds			
Restricted fund	9,400	-	9,400
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>394,642</u>	<u>(390,937)</u>	<u>3,705</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	196,819	48,084	244,903
Restricted funds			
Restricted fund	56,790	(22,844)	33,946
TOTAL FUNDS	<u>253,609</u>	<u>25,240</u>	<u>278,849</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	367,559	(319,475)	48,084
Restricted funds			
Restricted fund	27,156	(50,000)	(22,844)
TOTAL FUNDS	<u>394,715</u>	<u>(369,475)</u>	<u>25,240</u>

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

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	196,819	42,389	239,208
Restricted funds			
Restricted fund	56,790	(13,444)	43,346
TOTAL FUNDS	<u>253,609</u>	<u>28,945</u>	<u>282,554</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

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	752,801	(710,412)	42,389
Restricted funds			
Restricted fund	36,556	(50,000)	(13,444)
TOTAL FUNDS	<u>789,357</u>	<u>(760,412)</u>	<u>28,945</u>

11. EMPLOYEE BENEFIT OBLIGATIONS

In addition to offering a defined contribution pension scheme under NEST, The Viney Hill Christian Adventure Centre participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Bonuses may also be declared, depending upon the investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable (2022: £3,916, 2021: £4,060).

11. EMPLOYEE BENEFIT OBLIGATIONS - continued

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2019. A valuation is due to be carried out as at 31 December 2022 and is expected to be completed in early 2024.

For the Pension Builder Classic section, the valuation revealed a deficit of £11.3m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, The Viney Hill Christian Adventure Centre could become responsible for paying a share of that employer's pension liabilities.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

The Viney Hill Christian Adventure
Centre

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	3,449	2,211
Charitable activities		
Charitable activities	383,996	325,628
Other income		
Other income	<u>7,197</u>	<u>66,876</u>
Total incoming resources	394,642	394,715
EXPENDITURE		
Charitable activities		
Wages	149,168	116,308
Social security	6,971	5,094
Pensions	3,916	4,060
Other operating leases	18,000	13,500
Rates and water	4,182	10,505
Insurance	11,069	7,802
Light and heat	15,920	8,271
Telephone	1,221	834
Postage and stationery	605	830
Advertising	368	-
Sundries	7,861	2,230
Catering Purchases	47,419	40,405
Freelance Worker Fees and cost	35,256	38,501
Hartpury travel & subsistence	723	1,049
Mallard's Pike Lake Fees	1,936	1,504
Wellspring costs	20	578
Cleaning	3,105	3,099
Travel, subsistence and motor	6,057	5,250
Health & Safety Expenses	2,374	2,522
IT Software and Consumables	2,413	2,636
Laundry	8,247	4,848
Membership Fees	570	1,942
Professional fees	6,262	2,373
Repairs and Maintenance	10,912	6,641
Staff Training	3,424	685
High Ropes	-	50,000
Waste disposal	2,723	-
Activity equipment	6,841	8,280
Carried forward	357,563	339,747

This page does not form part of the statutory financial statements

The Viney Hill Christian Adventure
Centre

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
Charitable activities		
Brought forward	357,563	339,747
Site improvements	23,070	15,176
Depreciation - freehold property	9,296	7,562
Depreciation - plant and machinery	137	4,613
Depreciation - computer equipment	71	577
Loss on sale of tangible fixed assets	<u>(1,000)</u>	<u>-</u>
	389,137	367,675
Support costs		
Governance costs		
Accountancy fees	<u>1,800</u>	<u>1,800</u>
Total resources expended	<u>390,937</u>	<u>369,475</u>
Net income	<u><u>3,705</u></u>	<u><u>25,240</u></u>

This page does not form part of the statutory financial statements

THE VINEY HILL CHRISTIAN ADVENTURE CENTRE

England & Wales - Charity number 1102939

Accounts

REGISTERED COMPANY NUMBER: 04967427 (England and Wales)
REGISTERED CHARITY NUMBER: 1102939



Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
The Viney Hill Christian Adventure
Centre

millhall consultants ltd
Carlson Suite
Vantage Point Business Village
Mitcheldean
Gloucestershire
GL17 0DD

The Viney Hill Christian Adventure
Centre

Contents of the Financial Statements
for the Year Ended 31 December 2021

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The Viney Hill Christian Adventure Centre

Report of the Trustees for the Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. 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 purposes and main activities of the Viney Hill Christian Adventure Centre are:

1. To educate and assist young persons through their leisure time activities to develop their physical, mental and spiritual capacities so that they may grow to full maturity as individuals and members of society, and that their conditions of life may be improved.
2. To educate and assist young people suffering from mental or physical disability and those from disadvantaged backgrounds, to develop their full capacities, so that their condition of life may be improved.
3. To advance religious and other charitable work of the Church of England in the Diocese of Gloucester.

Public benefit

The trustees have given due consideration to Charity Commission published guidance on the operation of the Public Benefit requirement.

Volunteers

All Trustees are appointed volunteers who receive no fees or expenses.

The Viney Hill Christian Adventure
Centre

Report of the Trustees
for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Summary of the main achievements of the charity

I closed this section of last year's report by stating that despite COVID generated difficulties, we moved forward into 2021 prayerfully, with great optimism, and with a strengthened sense of mission. So, although 2021 has been another year of forced closures, I believe that this positive, prayerful mindset backed by hard, skilful work and flexibility from our staff has been key to us finishing 2021 in a strong position.

We began to welcome people back to the Centre on a non-residential basis from Easter. For example, a programme of 'Improving Mental Health' activity days was successfully rolled out. The programme was developed largely to address the needs of young people generated by the pandemic. Despite difficulties with ongoing restrictions, over 500 young people attended these well-being activity days free of charge. Feedback from young people and staff has been most positive. What we learned from this, we continue to implement.

Our adult programmes continued in adapted ways, often bringing opportunities in themselves for different ways of experiencing well-being. Wellspring Art Group met over Zoom and were still able to enjoy a sense of community and connection through a variety of crafts. We offered outdoor prayer retreats in The Orchard, a place of seasonal wonder and rest, which were very popular and we continue to offer these.

Residential visits began again on June 17 in line with the lifting of Government restrictions. As some restrictions were still in place, some clients chose to postpone their visits, so our turnover was reduced (see Financial Statement below). The fact that they postponed rather than cancelled is positive though, they indicated a high level of confidence about returning and we look forward to welcoming them in 2022.

In terms of site development, we chose not to delay work until 'the situation became clearer etc.', but rather to press ahead with planning and fundraising for the future. This is a time when we don't want to hold back, but to invest where we can for the benefit of young people. As a result we are planning developments for 2022 such as The Refuge Shelter, the Old Vicarage kitchen refurbishment, the Tunnels System extension and most excitingly The High Ropes project. All these should be able to be progressed quickly in 2022.

Despite unavoidable delays due to COVID restrictions, our partnership with the Diocese of Gloucester OneLife project (now renamed 'Sportily') made significant progress. Following a rigorous appointment process, on April 7 Adam Legge was appointed by Sportily to be deployed at the Centre. Adam eventually began working with us in July. He has since coordinated a wide range of events and programmes such as, 'Friday Club' for local primary schools, a course working with students from a local Pupil Referral Unit called 'I can do it', a Christmas Activity Day and a Holiday Club. Adam has integrated very well with staff at the centre. He has already made a positive impact and we look forward to future developments with him and with Sportily generally.

One unforeseen negative consequence of the pandemic is that many experienced, well qualified instructors seem to have left the industry. As a consequence, we have a reduced pool of 'Freelance' instructors to draw on and have had difficulty recruiting staff at that level. We will continue to explore ways to improve our recruitment and staff development processes. For example, and on a positive note, by engaging with the government's 'Kickstart' programme, we were able to welcome and train 4 young people as onsite instructors.

On balance then, despite two very challenging years, which have tested us, I believe that as an organisation, we have continued to learn and grow in faith. I believe that there is a continued and growing recognition that we are here to serve God and to do his work in this place. Therefore, with God's will behind us, and as last year, we will approach 2022 with great optimism and a strengthened sense of mission.

The Viney Hill Christian Adventure Centre

Report of the Trustees for the Year Ended 31 December 2021

FINANCIAL REVIEW

Financial position

The Covid-19 pandemic dominated the year once again and brought significant challenge in terms of financially safeguarding the centre during additional periods of forced closure. Through ongoing careful stewardship, grant funding, rates relief and Government support schemes, including the Additional Restrictions Grants and the Furlough scheme, we successfully covered our running costs for the year.

During the previous financial year ended 31 December 2020, the Centre received a legacy donation of £50,000 from the Woolhope Trust. The trustees have treated this as being specifically given towards a new High Ropes Course, and because expenditure has already begun and they are irreversibly committed to this project, it was deemed appropriate to accrue the balance of this grant, i.e. £46,192 in the financial statements for the year ended 31 December 2021.

The Trustees have considered the broad strategy and financial budget for 2022, noting the small surplus of funds at the end of December 2021 and the high customer confidence reflected in bookings and new school/youth group enquiries for 2022. We have seen that the pandemic has increased the need for outdoor spaces and activities where young people can thrive and improve their wellbeing and we desperately need to invest in our site, buildings and activities to support this mission. The Trustees therefore voted to make available all surplus reserves to fund these projects and to try and secure additional grant funding for capital expenditure where needed.

The Trustees would like to extend particular thanks to the following organisations who provided grants and donations towards our work in 2021. These donations have made a huge difference to investing in our activities and accommodation onsite.

Sylvanus Lysons
St James Church Bream PCC
Gloucestershire Thriving Communities
Monmouthshire Building Society
Gloucestershire County Council Build Back Better
National Lottery Awards for All
Haberdashers
Rotary Club, Forest of Dean
Bernard Sunley Foundation
Gloucestershire Funders
Renishaw PLC
High Sheriff of Gloucestershire
West Dean Parish Council
Henry Smith Charity

We are also very grateful to have received generous donations from several individuals towards the work of the Centre.

Reserves policy

The aim of the Charity is to hold sufficient reserves to allow the Centre to continue as a going concern for a minimum period of six months should there be no income stream. It is the policy of the Trustees therefore to hold minimum reserves of £130,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Viney Hill Christian Adventure
Centre

Report of the Trustees
for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The organisation is a charitable business that is a Company limited by guarantee and not having a share capital. The governing document for the charity is the Memorandum & Articles of Association incorporated 18th November 2003.

Recruitment and appointment of new trustees

The Trustees' selection methods are included in this document including details of any constitutional provision, e.g. election to post or name or any person or body entitled to appoint one or more Trustee Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees are conscious of their responsibilities to evaluate and monitor the risks to which the charity is exposed. The risks identified include financial controls and health and safety standards. A continuous review of risks is undertaken by staff, the Trustees review the documented results at each Trustees' meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04967427 (England and Wales)

Registered Charity number

1102939

Registered office

The Old Vicarage
Viney Hill
Lydney
Gloucestershire
GL15 4NA

Trustees

F Bancroft
R P Bott
S Longton (Chair of Trustees)
S A Moore
Rev S C Norton
B Stevens
Rev J Wetherall
M D Wyatt
Ven H Dawson
B Preece-Smith
Mrs K Wyatt
Ms R Howie (appointed 6/1/2021)

Company Secretary

T Paragreen

The Viney Hill Christian Adventure
Centre

Report of the Trustees
for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

millhall consultants ltd
Carlson Suite
Vantage Point Business Village
Mitcheldean
Gloucestershire
GL17 0DD

Approved by order of the board of trustees on 17 May 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'S Longton', written in a cursive style.

S Longton - Trustee

Independent Examiner's Report to the Trustees of
The Viney Hill Christian Adventure
Centre

Independent examiner's report to the trustees of The Viney Hill Christian Adventure Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountant which is one of the listed bodies.

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.

Ben Hall FCA
Chartered Accountant
millhall consultants ltd
Carlson Suite
Vantage Point Business Village
Mitcheldean
Gloucestershire
GL17 0DD

17 May 2022

The Viney Hill Christian Adventure
Centre

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Charitable activities		298,472	27,156	325,628	137,658
Investment income	2	2,211	-	2,211	1,863
Other income		<u>66,876</u>	<u>-</u>	<u>66,876</u>	<u>93,867</u>
Total		367,559	27,156	394,715	233,388
EXPENDITURE ON					
Raising funds		-	-	-	108
Charitable activities					
Charitable activities		319,475	50,000	369,475	223,054
Total		<u>319,475</u>	<u>50,000</u>	<u>369,475</u>	<u>223,162</u>
NET INCOME/(EXPENDITURE)		48,084	(22,844)	25,240	10,226
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>196,819</u>	<u>56,790</u>	<u>253,609</u>	<u>243,383</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>244,903</u></u>	<u><u>33,946</u></u>	<u><u>278,849</u></u>	<u><u>253,609</u></u>

The notes form part of these financial statements

The Viney Hill Christian Adventure
Centre

Balance Sheet
31 December 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	23,463	-	23,463	36,215
CURRENT ASSETS					
Stocks	7	-	-	-	125
Debtors	8	26,603	-	26,603	15,304
Cash at bank and in hand		<u>298,847</u>	<u>114,448</u>	<u>413,295</u>	<u>309,724</u>
		325,450	114,448	439,898	325,153
CREDITORS					
Amounts falling due within one year	9	(56,497)	-	(56,497)	(3,524)
NET CURRENT ASSETS		<u>268,953</u>	<u>114,448</u>	<u>383,401</u>	<u>321,629</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		292,416	114,448	406,864	357,844
ACCRUALS AND DEFERRED INCOME	10	(47,513)	(80,502)	(128,015)	(104,235)
NET ASSETS		<u>244,903</u>	<u>33,946</u>	<u>278,849</u>	<u>253,609</u>
FUNDS	11				
Unrestricted funds				244,903	196,819
Restricted funds				<u>33,946</u>	<u>56,790</u>
TOTAL FUNDS				<u>278,849</u>	<u>253,609</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 notes form part of these financial statements

The Viney Hill Christian Adventure
Centre

Balance Sheet - continued
31 December 2021

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 17 May 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'S Longton', written in a cursive style.

S Longton - Trustee

The notes form part of these financial statements

1. 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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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.

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

10% / 25% / 33% straight line method

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 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.

Designated Funds - Subclassification of the Unrestricted Fund

The aim of the Charity is to hold sufficient reserves to allow the Centre to continue as a going concern for a minimum period of six month's should there be no income stream, such as from the events in 2001 when an outbreak of foot and mouth disease forced many parts of the Forest of Dean to be closed off. It is the policy of the Trustees therefore to hold minimum reserves of £100,000 (equivalent of six months management and administration cost). Further, the Trustees have designated a further £30,000 to be held for emergency building repairs. As such, £130,000 of cash held is designated for these two reasons, controllable at the discretion of the Trustees.

The Viney Hill Christian Adventure
Centre

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>2,211</u>	<u>1,863</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	12,752	18,940
Hire of plant and machinery	8,280	1,284
Other operating leases	<u>13,500</u>	<u>13,007</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities	80,868	56,790	137,658
Investment income	1,863	-	1,863
Other income	<u>93,867</u>	<u>-</u>	<u>93,867</u>
Total	176,598	56,790	233,388

The Viney Hill Christian Adventure
Centre

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
EXPENDITURE ON			
Raising funds	108	-	108
Charitable activities			
Charitable activities	223,054	-	223,054
Total	223,162	-	223,162
NET INCOME/(EXPENDITURE)	(46,564)	56,790	10,226
RECONCILIATION OF FUNDS			
Total funds brought forward	243,383	-	243,383
TOTAL FUNDS CARRIED FORWARD	<u>196,819</u>	<u>56,790</u>	<u>253,609</u>

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 January 2021 and 31 December 2021	<u>81,995</u>	<u>108,468</u>	<u>28,353</u>	<u>8,745</u>	<u>227,561</u>
DEPRECIATION					
At 1 January 2021	54,833	100,288	28,353	7,872	191,346
Charge for year	<u>7,562</u>	<u>4,613</u>	-	<u>577</u>	<u>12,752</u>
At 31 December 2021	<u>62,395</u>	<u>104,901</u>	<u>28,353</u>	<u>8,449</u>	<u>204,098</u>
NET BOOK VALUE					
At 31 December 2021	<u>19,600</u>	<u>3,567</u>	-	<u>296</u>	<u>23,463</u>
At 31 December 2020	<u>27,162</u>	<u>8,180</u>	-	<u>873</u>	<u>36,215</u>

The Viney Hill Christian Adventure
Centre

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

7. STOCKS

	2021 £	2020 £
Finished goods	-	125

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	15,880	12,223
Other debtors	4,960	-
Prepayments	5,763	3,081
	<u>26,603</u>	<u>15,304</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	7,356	3,524
Accrued expenses	49,141	-
	<u>56,497</u>	<u>3,524</u>

10. ACCRUALS AND DEFERRED INCOME

	2021 £	2020 £
Accruals and deferred income	74,578	41,252
Deferred government grants	53,437	62,983
	<u>128,015</u>	<u>104,235</u>

11. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	196,819	48,084	244,903
Restricted funds			
Restricted fund	56,790	(22,844)	33,946
	<u>253,609</u>	<u>25,240</u>	<u>278,849</u>
TOTAL FUNDS			

The Viney Hill Christian Adventure
Centre

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. 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	367,559	(319,475)	48,084
Restricted funds			
Restricted fund	27,156	(50,000)	(22,844)
TOTAL FUNDS	<u>394,715</u>	<u>(369,475)</u>	<u>25,240</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	113,383	(46,564)	66,819
Designated fund	<u>130,000</u>	<u>-</u>	<u>130,000</u>
	243,383	(46,564)	196,819
Restricted funds			
Restricted fund	-	56,790	56,790
TOTAL FUNDS	<u>243,383</u>	<u>10,226</u>	<u>253,609</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	176,598	(223,162)	(46,564)
Restricted funds			
Restricted fund	56,790	-	56,790
TOTAL FUNDS	<u>233,388</u>	<u>(223,162)</u>	<u>10,226</u>

The Viney Hill Christian Adventure
Centre

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS - continued

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

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	113,383	1,520	114,903
Designated fund	<u>130,000</u>	<u>-</u>	<u>130,000</u>
	243,383	1,520	244,903
Restricted funds			
Restricted fund	-	33,946	33,946
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>243,383</u>	<u>35,466</u>	<u>278,849</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	544,157	(542,637)	1,520
Restricted funds			
Restricted fund	83,946	(50,000)	33,946
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>628,103</u>	<u>(592,637)</u>	<u>35,466</u>

12. EMPLOYEE BENEFIT OBLIGATIONS

The Viney Hill Christian Adventure Centre participates in the Pension Builder Scheme section of CWPf for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

12. EMPLOYEE BENEFIT OBLIGATIONS - continued

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Bonuses may also be declared, depending upon the investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable (2019: £5,972, 2018: £1,350).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2016.

For the Pension Builder Classic section, the valuation revealed a deficit of £14.2m on the ongoing assumptions used. At the most recent annual review, the Board chose not to grant a discretionary bonus, which will have acted to improve the funding position. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £1.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, The Viney Hill Christian Adventure Centre could become responsible for paying a share of that employer's pension liabilities.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

The Viney Hill Christian Adventure
Centre

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	2,211	1,863
Charitable activities		
Charitable activities	325,628	137,658
Other income		
Other income	<u>66,876</u>	<u>93,867</u>
Total incoming resources	394,715	233,388
EXPENDITURE		
Other trading activities		
Purchases	-	108
Charitable activities		
Wages	116,308	107,786
Social security	5,094	3,847
Pensions	4,060	5,160
Hire of plant and machinery	8,280	1,284
Other operating leases	13,500	13,007
Rates and water	18,575	15,123
Insurance	7,802	12,336
Light and heat	201	-
Telephone	834	1,510
Postage and stationery	830	541
Advertising	2,230	1,227
Catering Purchases	40,405	4,634
Freelance Worker Fees and cost	38,501	23,831
Hartpury travel & subsistence	1,049	1,546
Mallard's Pike Lake Fees	1,504	818
Wellspring costs	578	203
Cleaning	3,099	2,359
Travel, subsistence and motor	5,250	2,081
Health & Safety Expenses	2,522	2,431
IT Software and Consumables	2,636	2,395
Laundry	4,848	561
Membership Fees	1,942	515
Professional fees	2,373	963
Repairs and Maintenance	21,817	(1,912)
Staff Training	685	68
Carried forward	304,923	202,314

This page does not form part of the statutory financial statements

The Viney Hill Christian Adventure
Centre

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021 £	2020 £
Charitable activities		
Brought forward	304,923	202,314
High Ropes	50,000	-
Freehold property	7,562	8,124
Plant and machinery	4,613	7,970
Motor vehicles	-	2,117
Computer equipment	<u>577</u>	<u>729</u>
	367,675	221,254
Support costs		
Governance costs		
Accountancy fees	<u>1,800</u>	<u>1,800</u>
Total resources expended	<u>369,475</u>	<u>223,162</u>
Net income	<u>25,240</u>	<u>10,226</u>

This page does not form part of the statutory financial statements

THE VINEY HILL CHRISTIAN ADVENTURE CENTRE

England & Wales - Charity number 1102939

Accounts



Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
The Viney Hill Christian Adventure
Centre

millhall consultants ltd
Carlson Suite
Vantage Point Business Village
Mitcheldean
Gloucestershire
GL17 0DD

The Viney Hill Christian Adventure
Centre

Contents of the Financial Statements
for the Year Ended 31 December 2020

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The Viney Hill Christian Adventure
Centre

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 with the financial statements of the charity for the year ended 31 December 2020. 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 purposes and main activities of the Viney Hill Christian Adventure Centre are:

1. To educate and assist young persons through their leisure time activities to develop their physical, mental and spiritual capacities so that they may grow to full maturity as individuals and members of society, and that their conditions of life may be improved.
2. To educate and assist young people suffering from mental or physical disability and those from disadvantaged backgrounds, to develop their full capacities, so that their condition of life may be improved.
3. To advance religious and other charitable work of the Church of England in the Diocese of Gloucester.

Public benefit

The trustees have given due consideration to Charity Commission published guidance on the operation of the Public Benefit requirement.

Volunteers

All Trustees are appointed volunteers who receive no fees or expenses.

The Viney Hill Christian Adventure Centre

Report of the Trustees for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Summary of the main achievements of the charity

Following a very successful year in 2019, with good levels of bookings already in place, and other planned developments coming to fruition, staff and Trustees began 2020 in a highly optimistic mood. In March, however, the full implications of the Covid-19 virus began to become clear. Department for Education and other government restrictions meant that on the 23 March the centre was forced to close, and remained closed for residential visits until the end of December.

The wisdom of setting aside emergency reserves to protect the charity from such a forced closure became immediately apparent. Nevertheless, with uncertainties over the duration and extent of restrictions, Trustees were understandably concerned.

Rather than just accept our fate though, we proactively sought ways to adapt our normal business operations and to develop new products related to the needs arising out of Covid-19. For example, we developed new activity day packages, which were taken up in the autumn, as some restrictions temporarily eased. Also, using funding from the National Lottery and the All Churches Trust, we developed other activity days based on teaching and practising strategies for improving the mental health of young people affected by Covid-19. This programme was hugely successful and remains in high demand. Therefore, we intend to continue to make it available in 2021.

Alongside our outdoor activities and educational work with young people, our Christian distinctiveness work, under the umbrella title of 'Wellspring', continues to be developed. With a growing team of volunteers, we offered a number of outdoor prayer retreat days. Located in our beautiful orchard area, these days offered a special opportunity for rest and reflection. Our Wellspring Arts group moved to an online platform. This move in fact increased our reach in the community, offering opportunities for Christian wellbeing and outreach through creative arts, to a wider group of people. We continued to make a significant contribution to Christian missions and their leaders in our area, offering training, funding and operational advice and assistance.

Despite the challenges of 2020, we were still able to look positively to the future. Our partnership with the Diocese of Gloucester OneLife project continued to develop. We believe this will generate many exciting opportunities in the coming years. For example, fresh capital investment in the centre, an increasing number of instructors and resources and greater networking potential within a wider area.

In addition to this we were blessed to receive a significant donation from the Woolhope Trust to be invested in a new 'High Ropes' activity. This will provide a 'wow' factor for the Centre, and will be especially motivating for older children and young people. We also began to fund raise for other improvement projects, including a kitchen refurbishment for the Old Vicarage, and an 'Outdoor Classroom'. Perhaps, most symbolically of all, our tree planting programme continued.

Trustees would like to express their thanks for the outstanding work of our Finance Officer and Manager, and the flexibility of our staff. As a result of this, we are happy to report, that we ended the year by drawing on our general reserves to a far lesser extent than we had initially expected (see Financial Review below).

At the time of writing this, uncertainties still remain over re-opening. We have learned a great deal this year though, and I believe that we have grown as a team. At all times, we have gone about our work prayerfully. With God's will behind us, we will approach 2021 with great optimism and a strengthened sense of mission.

Report of the Trustees
for the Year Ended 31 December 2020

FINANCIAL REVIEW

Financial position

The Covid-19 pandemic dominated the year and brought significant challenge in terms of financially safeguarding the centre during long periods of closure with very little income. However through a period of careful stewardship we managed to control costs by micro management of overheads, cancellation of service contracts, utilisation of Government support, applications for grant funding, a rent holiday from the DBF, and an appeal for donations. All of which we are incredibly thankful for.

The Trustees are extremely thankful to receive a generous £50,000 donation from The Woolhope Trust with the request that this donation be ringfenced for projects that improve activity provision and offer something more fun and challenging for teenagers. The Trustees have therefore agreed to restrict the expenditure of these funds towards a new High Ropes Course and the project is being actively progressed in terms of planning permission, surveys, design and further fundraising.

It is not yet clear how the roadmap out of the pandemic will progress or what it will mean for the centre in 2021 but early indications show that deposit retention and customer confidence is high for resuming trips when possible and we have proved to be resilient thus far. With continuing government support and the agile principles we employ, the Trustees and Finance committee maintain a high level of commitment to seeing the centre flourish and grow again as soon as circumstances allow.

The Trustees would like to extend particular thanks to the following organisations that have provided grants and donations towards our work in 2020. These donations have enabled us to improve our activities and accommodation onsite and to increase and improve the inclusive nature of our activity provision:

Sylvanus Lysons
Diocese of Gloucester Mission & LIFE Fund
National Lottery Reaching Communities
St James Church Bream PCC
Dolphin Trust
Allchurches Trust (Hope Beyond)
Gloucestershire Thriving Communities
Barnwood Trust
The Woolhope Trust

We are also very grateful to have received generous donations from several individuals towards the work of the Centre.

Reserves policy

The aim of the Charity is to hold sufficient reserves to allow the Centre to continue as a going concern for a minimum period of six months should there be no income stream. It is the policy of the Trustees therefore to hold minimum reserves of £150,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The organisation is a charitable business that is a Company limited by guarantee and not having a share capital. The governing document for the charity is the Memorandum & Articles of Association incorporated 18th November 2003.

The Viney Hill Christian Adventure
Centre

Report of the Trustees
for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trustees' selection methods are included in this document including details of any constitutional provision, e.g. election to post or name or any person or body entitled to appoint one or more Trustee Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees are conscious of their responsibilities to evaluate and monitor the risks to which the charity is exposed. The risks identified include financial controls and health and safety standards. A continuous review of risks is undertaken by staff, the Trustees review the documented results at each Trustees' meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04967427 (England and Wales)

Registered Charity number

1102939

Registered office

The Old Vicarage
Viney Hill
Lydney
Gloucestershire
GL15 4NA

Trustees

F Bancroft
R P Bott
S Longton
S A Moore
Rev S C Norton
B Stevens
Rev J Wetherall
M D Wyatt
S P Greenway Retired (appointed 1/1/2020) (resigned 23/10/2020)
Ven H Dawson
B Preece-Smith Trustee (appointed 23/10/2020)
Mrs K Wyatt (appointed 1/9/2020)
Ms R Howie (appointed 6/1/2021)

Company Secretary

T Paragreen

Independent Examiner

millhall consultants ltd
Carlson Suite
Vantage Point Business Village
Mitcheldean
Gloucestershire
GL17 0DD

Report of the Trustees
for the Year Ended 31 December 2020

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Viney Hill Christian Adventure Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 18 May 2021 and signed on its behalf by:



S Longton - Trustee

Independent Examiner's Report to the Trustees of
The Viney Hill Christian Adventure
Centre

Independent examiner's report to the trustees of The Viney Hill Christian Adventure Centre ('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.

Ben Hall FCA
Chartered Accountant
millhall consultants ltd
Carlson Suite
Vantage Point Business Village
Mitcheldean
Gloucestershire
GL17 0DD

18 May 2021

The Viney Hill Christian Adventure
Centre

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Charitable activities		80,868	56,790	137,658	402,094
Other trading activities	2	-	-	-	1,022
Investment income	3	1,863	-	1,863	2,047
Other income		<u>93,867</u>	<u>-</u>	<u>93,867</u>	<u>1,807</u>
Total		176,598	56,790	233,388	406,970
EXPENDITURE ON					
Raising funds		108	-	108	817
Charitable activities					
Charitable activities		<u>223,054</u>	<u>-</u>	<u>223,054</u>	<u>389,740</u>
Total		<u>223,162</u>	<u>-</u>	<u>223,162</u>	<u>390,557</u>
NET INCOME/(EXPENDITURE)		(46,564)	56,790	10,226	16,413
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>243,383</u>	<u>-</u>	<u>243,383</u>	<u>226,970</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>196,819</u></u>	<u><u>56,790</u></u>	<u><u>253,609</u></u>	<u><u>243,383</u></u>

The notes form part of these financial statements

The Viney Hill Christian Adventure
Centre

Balance Sheet
31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	8	36,215	-	36,215	54,111
CURRENT ASSETS					
Stocks	9	125	-	125	210
Debtors	10	15,304	-	15,304	31,800
Cash at bank and in hand		<u>189,951</u>	<u>119,773</u>	<u>309,724</u>	<u>241,631</u>
		205,380	119,773	325,153	273,641
CREDITORS					
Amounts falling due within one year	11	(3,524)	-	(3,524)	(23,120)
NET CURRENT ASSETS		<u>201,856</u>	<u>119,773</u>	<u>321,629</u>	<u>250,521</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		238,071	119,773	357,844	304,632
ACCRUALS AND DEFERRED INCOME	12	(41,252)	(62,983)	(104,235)	(61,249)
NET ASSETS		<u>196,819</u>	<u>56,790</u>	<u>253,609</u>	<u>243,383</u>
FUNDS	13				
Unrestricted funds				196,819	243,383
Restricted funds				<u>56,790</u>	<u>-</u>
TOTAL FUNDS				<u>253,609</u>	<u>243,383</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 notes form part of these financial statements

The Viney Hill Christian Adventure
Centre

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 18 May 2021 and were signed on its behalf by:

A handwritten signature in dark ink, appearing to be 'S Longton', written in a cursive style.

S Longton - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2020

1. 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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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.

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

10% / 25% / 33% straight line method

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 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.

Designated Funds - Subclassification of the Unrestricted Fund

The aim of the Charity is to hold sufficient reserves to allow the Centre to continue as a going concern for a minimum period of six month's should there be no income stream, such as from the events in 2001 when an outbreak of foot and mouth disease forced many parts of the Forest of Dean to be closed off. It is the policy of the Trustees therefore to hold minimum reserves of £100,000 (equivalent of six months management and administration cost). Further, the Trustees have designated a further £30,000 to be held for emergency building repairs. As such, £130,000 of cash held is designated for these two reasons, controllable at the discretion of the Trustees.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2020 £	2019 £
Shop income	<u>-</u>	<u>1,022</u>

3. INVESTMENT INCOME

	2020 £	2019 £
Rents received	-	165
Deposit account interest	<u>1,863</u>	<u>1,882</u>
	<u>1,863</u>	<u>2,047</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation - owned assets	18,940	20,964
Hire of plant and machinery	1,284	1,563
Other operating leases	13,007	19,403
Surplus on disposal of fixed assets	<u>-</u>	<u>(72)</u>

5. 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

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Full and part time staff	-	9
Seasonal staff	-	3
Instructors irregular	-	17
	<u>-</u>	<u>29</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities	398,263	3,831	402,094
Other trading activities	1,022	-	1,022
Investment income	2,047	-	2,047
Other income	<u>1,807</u>	<u>-</u>	<u>1,807</u>
Total	403,139	3,831	406,970
 EXPENDITURE ON			
Raising funds	817	-	817
Charitable activities			
Charitable activities	389,740	-	389,740
Total	<u>390,557</u>	<u>-</u>	<u>390,557</u>
 NET INCOME	12,582	3,831	16,413
Transfers between funds	<u>3,831</u>	<u>(3,831)</u>	<u>-</u>
Net movement in funds	16,413	-	16,413
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>226,970</u>	<u>-</u>	<u>226,970</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>243,383</u></u>	<u><u>-</u></u>	<u><u>243,383</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 January 2020	81,995	108,187	28,353	7,982	226,517
Additions	<u>-</u>	<u>281</u>	<u>-</u>	<u>763</u>	<u>1,044</u>
At 31 December 2020	<u>81,995</u>	<u>108,468</u>	<u>28,353</u>	<u>8,745</u>	<u>227,561</u>
DEPRECIATION					
At 1 January 2020	46,709	92,318	26,236	7,143	172,406
Charge for year	<u>8,124</u>	<u>7,970</u>	<u>2,117</u>	<u>729</u>	<u>18,940</u>
At 31 December 2020	<u>54,833</u>	<u>100,288</u>	<u>28,353</u>	<u>7,872</u>	<u>191,346</u>
NET BOOK VALUE					
At 31 December 2020	<u>27,162</u>	<u>8,180</u>	<u>-</u>	<u>873</u>	<u>36,215</u>
At 31 December 2019	<u>35,286</u>	<u>15,869</u>	<u>2,117</u>	<u>839</u>	<u>54,111</u>

9. STOCKS

	2020 £	2019 £
Finished goods	<u>125</u>	<u>210</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	12,223	26,063
Prepayments	<u>3,081</u>	<u>5,737</u>
	<u>15,304</u>	<u>31,800</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	3,524	18,120
Accrued expenses	-	5,000
	<u>3,524</u>	<u>23,120</u>

12. ACCRUALS AND DEFERRED INCOME

	2020	2019
	£	£
Accruals and deferred income	41,252	50,848
Deferred government grants	62,983	10,401
	<u>104,235</u>	<u>61,249</u>

13. MOVEMENT IN FUNDS

	At 1/1/20	Net movement	At
	£	in funds	31/12/20
		£	£
Unrestricted funds			
General fund	113,383	(46,564)	66,819
Designated fund	130,000	-	130,000
	243,383	(46,564)	196,819
Restricted funds			
Restricted fund	-	56,790	56,790
	<u>243,383</u>	<u>10,226</u>	<u>253,609</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	176,598	(223,162)	(46,564)
Restricted funds			
Restricted fund	56,790	-	56,790
	<u>233,388</u>	<u>(223,162)</u>	<u>10,226</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

13. 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	96,970	12,582	3,831	113,383
Designated fund	<u>130,000</u>	<u>-</u>	<u>-</u>	<u>130,000</u>
	226,970	12,582	3,831	243,383
Restricted funds				
Restricted fund	-	3,831	(3,831)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>226,970</u>	<u>16,413</u>	<u>-</u>	<u>243,383</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	403,139	(390,557)	12,582
Restricted funds			
Restricted fund	3,831	-	3,831
	<u>3,831</u>	<u>-</u>	<u>3,831</u>
TOTAL FUNDS	<u>406,970</u>	<u>(390,557)</u>	<u>16,413</u>

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	96,970	(33,982)	3,831	66,819
Designated fund	<u>130,000</u>	<u>-</u>	<u>-</u>	<u>130,000</u>
	226,970	(33,982)	3,831	196,819
Restricted funds				
Restricted fund	-	60,621	(3,831)	56,790
	<u>-</u>	<u>60,621</u>	<u>(3,831)</u>	<u>56,790</u>
TOTAL FUNDS	<u>226,970</u>	<u>26,639</u>	<u>-</u>	<u>253,609</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

13. 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	579,737	(613,719)	(33,982)
Restricted funds			
Restricted fund	60,621	-	60,621
TOTAL FUNDS	<u>640,358</u>	<u>(613,719)</u>	<u>26,639</u>

14. EMPLOYEE BENEFIT OBLIGATIONS

The Viney Hill Christian Adventure Centre participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Bonuses may also be declared, depending upon the investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable (2019: £5,972, 2018: £1,350).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2016.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

14. EMPLOYEE BENEFIT OBLIGATIONS - continued

For the Pension Builder Classic section, the valuation revealed a deficit of £14.2m on the ongoing assumptions used. At the most recent annual review, the Board chose not to grant a discretionary bonus, which will have acted to improve the funding position. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £1.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, The Viney Hill Christian Adventure Centre could become responsible for paying a share of that employer's pension liabilities.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

The Viney Hill Christian Adventure
Centre

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Other trading activities		
Shop income	-	1,022
Investment income		
Rents received	-	165
Deposit account interest	<u>1,863</u>	<u>1,882</u>
	1,863	2,047
Charitable activities		
Charitable activities	137,658	402,094
Other income		
Other income	<u>93,867</u>	<u>1,807</u>
Total incoming resources	233,388	406,970
EXPENDITURE		
Other trading activities		
Purchases	108	817
Charitable activities		
Wages	107,786	133,807
Social security	3,847	7,761
Pensions	5,160	5,972
Hire of plant and machinery	1,284	1,563
Other operating leases	13,007	19,403
Rates and water	15,123	20,899
Insurance	12,336	6,258
Light and heat	-	353
Telephone	1,510	1,632
Postage and stationery	541	1,137
Advertising	1,227	6,480
Sundries	-	(2)
Catering Purchases	4,634	58,399
Freelance Worker Fees and cost	23,831	30,845
Hartpury travel & subsistence	1,546	891
Mallard's Pike Lake Fees	818	3,384
Wellspring costs	203	937
Intern Costs	-	19,135
Cleaning	2,359	6,867
Entertainment	-	314
Travel, subsistence and motor	2,081	6,569
Health & Safety Expenses	2,431	2,313
Carried forward	199,724	334,917

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The Viney Hill Christian Adventure
Centre

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	2020 £	2019 £
Charitable activities		
Brought forward	199,724	334,917
IT Software and Consumables	2,395	2,257
Laundry	561	6,196
Membership Fees	515	1,174
Professional fees	963	763
Repairs and Maintenance	(1,912)	20,080
Staff Training	68	1,661
Freehold property	8,124	8,908
Plant and machinery	7,970	8,019
Motor vehicles	2,117	3,540
Computer equipment	729	497
Loss on sale of tangible fixed assets	-	(72)
	<u>221,254</u>	<u>387,940</u>
Support costs		
Governance costs		
Accountancy fees	<u>1,800</u>	<u>1,800</u>
Total resources expended	<u>223,162</u>	<u>390,557</u>
Net income	<u><u>10,226</u></u>	<u><u>16,413</u></u>

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