

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
	<hr/>	<hr/>
	910,689	462,164
Support costs		
Governance costs		
Accountancy fees	1,880	3,258
	<hr/>	<hr/>
Total resources expended	912,569	465,422
	<hr/>	<hr/>
Net income	73,014	24,181

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

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NP25 5JA

05 September 2025