

# CAMP XL

England & Wales · Charity number 1112693

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">05618893</a>
Registered	2006-01-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Camp XL  
Gaines Manor  
Gaines Road  
Whitbourne  
Herefordshire  
WR6 5RD

**Phone** 03003020070

**Email** [info@campxl.org](mailto:info@campxl.org)

**Website** [www.campxl.org](http://www.campxl.org)

## Activities

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**Objects:** The Charity's object ("the Object") is to advance the Christian faith in accordance with the Statement of Faith, primarily, but not exclusively, among young people, and through the provision of residential activities, training conferences, and such other programmes as the trustees may determine will assist in achieving the Object.

**Activities:** Camp XL hosts residential activity camps for ages 11-18, many at its activity centre, Gaines Manor. Though a Christian organisation, it explicitly opens its programmes to those of all faiths and none, encouraging young people to think critically and reach their own considered opinions on matters of faith; to resist the urge to conform, understand alternate views, and value freedom of conscience.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Recreation
- **Who:** Children/young People

## Geography

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- **Area of benefit:** UNITED KINGDOM AND THE WORLD.
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-10-31	£178,287	£183,110	-	-
2023-10-31	£239,171	£208,620	-	-
2022-10-31	£1,662,578	£156,550	£1,577,386	2
2021-10-31	£175,897	£155,257	-	-
2020-10-31	£135,251	£96,208	-	-

## Trustees

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Name	Role	Appointed
Caroline Dow		2020-07-04
HELEN MCNEELY		
JEREMY MARK SMITH		
PHILIP IAN SPENCER PEDDAR		2018-07-20
Rev JOHN MARTIN		2017-08-04

**CAMP XL**

England & Wales - Charity number 1112693

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST OCTOBER 2024**

**CAMP XL**

**REGISTERED CHARITY NUMBER 1112693**

**REGISTERED COMPANY NUMBER 5618893**  
(Company Limited by Guarantee)



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## LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1112693
<b>COMPANY REGISTRATION NUMBER</b>	05618893
<b>DATE OF INCORPORATION</b>	10th November 2005
<b>START OF FINANCIAL PERIOD</b>	1st November 2023
<b>END OF FINANCIAL PERIOD</b>	31st October 2024
<b>TRUSTEES AT 31ST OCTOBER 2022</b>	Helen McNeely John Martin Jeremy Smith Philip Peddar Carrie Dow
<b>COMPANY SECRETARY</b>	Jeremy Smith
<b>GOVERNING DOCUMENT</b>	Memorandum and Articles of Association Dated 10th November 2005
<b>OBJECT</b>	<p>The Charity's object is to advance the Christian faith in accordance with the Statement of Faith, primarily, but not exclusively, among young people, and through the provision of residential activities, training conferences, and such other programmes as the trustees may determine will assist in achieving the Object.</p>
<b>REGISTERED ADDRESS</b>	Gaines Manor Gaines Road Whitbourne Herefordshire WR6 5RD
<b>BANKERS</b>	Lloyds TSB Bank Plc 3 St. George's Road Wimbledon, London SW19 4DR
<b>INDEPENDENT EXAMINER</b>	Mr Edwin Davidson

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2024

The trustees of Camp XL present their report in conjunction with the financial statements for the year ended 31 October 2024. The trustees of the company serve also as its trustees under the terms of the Charities Act 2011.

### Status and Objectives

Camp XL is a registered charity as well as a private company limited by guarantee.

Camp XL was established in 2005 to promote evangelical youth camps in the UK. It seeks to do this by hosting its own residential camps, as well as by supporting the work of others in this field in whatever way the trustees deem appropriate.

The Charity's articles were reviewed and modified in October 2021 with the approval of the Charity Commission, to more accurately align its written objectives with the intent of its founders and current Trustees.

The Charity's object is to advance the Christian faith in accordance with its published statement of faith, primarily, but not exclusively, among young people, and through the provision of residential activities, training conferences, and such other programmes as the trustees may determine will assist in achieving this objective.

As a result of the same review of its articles, membership of the Charity is now open only to its trustees. Each of these is now admitted as a member automatically on being appointed and ceases being a member on ceasing to be a Trustee.

The liability of the members in the event of winding up is limited to an amount not exceeding £10 per member.

### Risk Assessment and Reserves Policy

The trustees periodically assess the major risks to which the Company is exposed and are satisfied that systems and procedures are in place to mitigate the resulting exposure.

The trustees have deemed it prudent to build a modest reserve fund to provide for unforeseen urgent needs that may arise specifically with the running of the Gaines Manor Christian Activity Centre, and to provide for the statutory obligations arising out of our employment of staff there. The process of building this reserve is now underway; and will continue at the trustees' discretion.

Given the nature of the charity's operations, the most significant risk to which the charity is exposed is that resulting from legal public liability to third parties; specifically, injury, abuse or death of an individual attending one of the charity's programmes. The trustees minimize these risks in a number of ways, including the following:

- An annual review of our child protection policy
- Conducting full risk assessments of activities and premises
- Ensuring only properly trained/qualified suppliers are used to run certain activities, and obtaining from them proof of licences and insurance.
- Careful vetting of our volunteers (reference checks and Disclosure & Barring service checks).
- Ensuring all volunteers are thoroughly familiar with and adhere to the Company's Health & Safety and Child Protection policies and operating practices.

The charity maintains £5 million of public liability insurance.

### Public Benefit

The trustees remain satisfied that there continues to be a clear public benefit to justify the charitable status awarded to the Company. This public benefit is evident in the following:

1. Provision of subsidised or free holidays for young people in situations of financial hardship. Total grants disbursed during the year amounted to £832 (2023: £965). In addition, owing to the non-profit nature of the charity and to the fact that our programmes are staffed overwhelmingly by volunteers, even at the full advertised price attendees receive a significant cost-saving compared to commercial providers (a like-for-like comparison shows our prices continue to be approximately 50% that of the UK's commercial providers.)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2024 (continued)

2. Educating young people of all faiths and backgrounds in the Christian faith and providing them with the means and opportunity to question for themselves aspects of faith, religion in general, and Christianity in particular. Provision of a relaxed setting that invites and encourages the honest exchange of ideas and opinions, and fosters a greater awareness of alternative points of view.
3. Helping young people to develop and mature into responsible and well-rounded adults with a desire to support and serve others both within the Christian community as well as beyond; to show compassion for the less fortunate; to share their time, energy and resources, and to care for our natural environment.
4. Equipping young people to exercise responsibility in all walks of life, and to develop their leadership qualities within the Christian church as well as in the secular world beyond.
5. Encouraging young people to enjoy and benefit from healthy physical activity through the provision of coaching programmes in certain sports and other outdoor pursuits.

### Review of activities

The Charity continued to pursue its objectives during the year to 31 October 2024. The charity's activities fell in to two distinct areas:

#### 1. Camps

The Charity ran a number of residential holiday camps during the school recesses:

"MAYhem" for ages 8-11 over the May bank holiday weekend

"Breakout" a multi-activity event for ages 11-17

"The Beach" with a strong surfing and beach focus for 12-17s

"Ignition" and "Lift-Off" both as taster camps for ages 8-11.

All of these ran at or near full capacity, and the Trustees are once again pleased with the reports received from the leaders as to their effectiveness.

#### 2. Gaines Manor

Gaines Manor Christian Activity Centre is a Georgian manor house on the Worcester/Hereford border, and run as a distinct but integral part of the charity's activities. It has twin objectives: To give young people of all backgrounds access to outdoor holidays where they can explore the Christian faith, and to train and equip others for future work with young people.

The charity uses the centre in three ways:

First, to host residential retreats for church and school youth groups

Second, as a Bible and youth-work training centre for a live-in team of gap-year interns

Third: as a venue for some of our residential camps (see above)

#### Future Plans - Ministry and Programme

As well as the ongoing review of activity options on offer, the trustees have resolved to make improvements to the fabric of the estate to better facilitate of the charity's stated objectives supporting the work of local evangelical churches and school Christian Unions, and by training and equipping leaders.

#### Future Plans - Development

Gaines continues to operate well below its potential capacity, able to use only 45 beds today out of a potential maximum of 80. This places obvious limitations on both the extent of our ministry programme and on the income we are able to derive from the estate. Increasing bed capacity is therefore a critical objective.

This will require work as follows:

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2024 (continued)**

- (a) Provision of additional showers and toilets
- (b) Recommissioning of the "Little Gainses" accommodation wing, specifically to provide superior accommodation suitable for visiting leaders and
- (c) Construction of new/enlarged cafeteria

This staged programme of works, and the resulting funding need, were launched during the year as "Project 60" (in recognition of the 60-year anniversary of Gainses serving evangelical youth ministry) now being of The trustees have identified the first of these as the most critical. Thanks to the generosity of our supporters the Charity was able to complete a full refit of the cubicle showers on the first floor in 2022. Funds have now been secured for the remodelling of the top floor shower block.

Plans are also in place for a complete refit of "The Dive" (the basement games room) with the help of volunteers from a partner church in USA. (This work was mostly completed in February 2025)

### **3. Financial Summary**

Income during the year fell short of Resources Expended (which includes non-cash items such as depreciation), resulting in a deficit of £4,823 (2023: surplus of 30,551).

As a result, Funds Carried Forward decreased to £1,603,114. Excluding the book value of the freehold property, funds of the charity decreased to £103,114 (2023: £107,937).

### **4. Support and Thanks**

The trustees wish to express their sincere thanks to the many supporters whose donations, labour and prayer have made our continued ministry possible. We again praise God for His provision and faithfulness during the past year.

### **Basis of Preparation**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

The accounts have been prepared on the going concern basis as the charity has sufficient financial resources to continue for the foreseeable future.

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2024  
(continued)**

**Statement of Trustees Responsibilities**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to: -

1. select suitable accounting policies and then apply them consistently;
2. make judgements and estimates that are reasonable and prudent;
3. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
4. state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

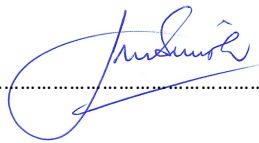
The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and statement of financial position for the year ended 31st October 2024, and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on the 27th July 2025

Signed on their behalf by Trustee .....



Print Name: JEREMY M SMITH

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST OCTOBER 2024**  
Incorporating income and expenditure account

<b>INCOMING RESOURCES</b>	Camps		Gaines Manor			Total year to 31-Oct-24	Total year to 31-Oct-2023
	Unrestricted		Unrestricted	Restricted	Total Gaines Manor		
<b>Incoming Resources from Generated Funds</b>	<i>Notes</i>	£	£	£	£	£	£
Voluntary Income	<i>3a</i>	2,957	88,504	1,200	89,704	92,661	139,588
Incoming Resources from Charitable Activities	<i>3b</i>	19,530	65,280	-	65,280	84,810	99,251
Bank Interest		-	816	-	816	816	332
<b>TOTAL INCOMING RESOURCES</b>		<b>22,487</b>	<b>154,600</b>	<b>1,200</b>	<b>155,800</b>	<b>178,287</b>	<b>239,171</b>
<b>RESOURCES EXPENDED</b>							
Charitable Activities	<i>4a</i>	24,737	145,034	13,001	158,035	182,772	208,307
Governance Costs	<i>4b</i>	338	-	-	-	338	313
<b>TOTAL RESOURCES EXPENDED</b>		<b>25,075</b>	<b>145,034</b>	<b>13,001</b>	<b>158,035</b>	<b>183,110</b>	<b>208,620</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>(2,588)</b>	<b>9,556</b>	<b>(11,801)</b>	<b>(2,235)</b>	<b>(4,823)</b>	30,551
Transfers Between Funds		-	-	-	-	-	-
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(2,588)</b>	<b>7,457</b>	<b>(11,801)</b>	<b>(2,235)</b>	<b>(4,823)</b>	30,551
Total Funds Brought Forward		765	1,562,766	44,406	1,607,172	1,607,937	71,358
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(1,823)</b>	<b>1,572,332</b>	<b>32,605</b>	<b>1,604,937</b>	<b>1,603,114</b>	1,607,937

Movements on all reserves and all recognised gains and losses are shown above.

All of the organisation's operations are classed as continuing.

The notes on pages 10 to 16 form part of these financial statements.

**STATEMENT OF FINANCIAL POSITION**  
**As At 31st October 2024**

	<i>Notes</i>	<b>31-Oct-2024</b>	31-Oct-2023
		£	£
<b>Fixed Assets</b>			
Tangible Assets	2	<u>1,691,752</u>	<u>1,703,076</u>
<b>Current Assets</b>			
Cash at Bank and in Hand	6	48,252	53,823
Debtors & Prepayments	5	13,455	15,358
<b>Total Current Assets</b>		<u>61,707</u>	<u>69,181</u>
<b>Creditors: amounts falling due within one year</b>	7	(325)	(2,300)
<b>Net Current Assets</b>		<u>61,382</u>	<u>66,881</u>
<b>Total Assets less Current Liabilities</b>		<u>1,753,134</u>	<u>1,769,957</u>
<b>Creditors &amp; Long-Term Liabilities:</b>			
amounts falling due in more than one year	8	(150,020)	(162,020)
<b>NET ASSETS</b>		<u>1,603,114</u>	<u>1,607,937</u>
<b>Funds of the Charity</b>			
General Funds	11	1,570,509	1,563,531
Restricted Funds	11	32,605	44,406
<b>TOTAL FUNDS</b>		<u>1,603,114</u>	<u>1,607,937</u>

The trustees are satisfied that for the period ended on 31st October 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

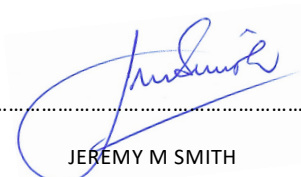
The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The trustees acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Trustees on the 27th July 2025

Signed on their behalf by Trustee.....

  
JEREMY M SMITH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2024

### 1. ACCOUNTING POLICIES

#### **Basis of Preparation**

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the SORP. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2015 and the Companies Acts, and include the results of the charity's operations which are described in the trustees' report, all of which are continuing. In particular, these accounts have been prepared on the accruals and going concern basis, and under the historic cost convention.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

#### **Incoming Resources**

##### ***Recognition of Incoming Resources***

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

##### ***Incoming Resources with Related Expenditure***

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

##### ***Grants and Donations***

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### ***Tax Reclaims on Donations and Gifts***

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

##### ***Contractual Income and Performance Related Grants***

This is only included in the SOFA once the related goods or services has been delivered.

##### ***Gifts in Kind***

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

##### ***Donated Services and Facilities***

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### ***Volunteer Help***

The value of any voluntary help received is not included in the accounts.

##### ***Investment Income***

This is included in the accounts when receivable.

##### ***Investment Gains and Losses***

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2024 (continued)

### **Expenditure and liabilities**

#### ***Liability Recognition***

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### ***Governance Costs***

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### ***Grants with Performance Conditions***

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

#### ***Grants Payable without Performance Conditions***

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

#### ***Support Costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Investments***

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

### **Assets**

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (valuation rules and methods of accounting) during this or the previous financial period.

### **Depreciation Expense**

Except for Freehold Land and Buildings, depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives.

With regard to Freehold Land and Buildings, the Trustees consider that the book valuation is conservative and that it takes full account of the various encumbrances in place (see note 3b). Their policy is to not depreciate these assets, but rather to continually review the assessment of market value and depreciate should such assessment ever be lower than the book value.

The per annum rates applied for those assets that are subject to are as follows:

Fixtures and building improvements	25% Reducing Balance Basis
Motor Vehicles	25% Straight Line Basis
General Equipment	25% Reducing Balance Basis

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2024**  
**(continued)**

**2. TANGIBLE FIXED ASSETS**

		Motor Vehicles	Fixtures & Improvements	Plant & Machinery	Plant & Machinery (Restricted)	Appliances & Equipment	Freehold Land & Buildings	Total at 31 October 2024	Total at 31 October 2023
		£	£	£		£	£	£	£
Cost at beginning of year	1 Nov 2023	6,897	126,205	51,931	15,000	1,765	1,645,000	1,846,798	1,684,686
Additions during year		-	-	-	-	4,260	-	4,260	162,111
Cost at end of year	31-Oct-24	6,897	126,205	51,931	15,000	6,025	1,645,000	1,851,058	1,846,797
Depreciation at beginning of year	1 Nov 2023	(6,897)	(104,846)	(24,975)	(6,563)	(441)	-	(143,722)	124,362
Current Year Charge		-	(5,340)	(6,739)	(2,109)	(1,396)	-	(15,584)	19,359
Depreciation at end of year	31-Oct-24	(6,897)	(110,186)	(31,714)	(8,672)	(1,837)	-	(159,306)	143,721
Net Book Value at beginning of year	1 Nov 2023	-	21,359	26,956	8,437	1,324	1,645,000	1,703,076	1,560,324
<b>Net Book Value at end of year</b>	<b>31-Oct-2024</b>	<b>-</b>	<b>16,019</b>	<b>20,217</b>	<b>6,328</b>	<b>4,188</b>	<b>1,645,000</b>	<b>1,691,752</b>	<b>1,703,076</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2024  
(continued)**

**3. INCOMING RESOURCES**

	Camps	Gaines Manor			Total year to 31-Oct-2024 £	Total year to 31-Oct-2023 £
	Unrestricted £	Unrestricted £	Restricted £	Total Gaines £		
<b>a) Voluntary Income</b>						
Gifts and Donations	2,800	75,465	1,200	76,665	79,465	93,481
Gift Aid	-	13,039	-	13,039	13,039	10,004
Other Voluntary Income	157	-	-	-	157	36,103
	<b>2,957</b>	<b>88,504</b>	<b>1,200</b>	<b>89,704</b>	<b>92,661</b>	<b>139,588</b>

	Camps	Gaines Manor			Total year to 31-Oct-2024 £	Total year to 31-Oct-2023 £
	Unrestricted £	Unrestricted £	Restricted £	Total Gaines £		
<b>b) Incoming Resources from Charitable Activities</b>						
Accommodation & Activity Fees	19,530	47,191	-	47,191	66,721	84,684
Facilities Rental	-	16,904	-	16,904	16,904	12,732
Internship Fees	-	-	-	-	-	1,400
Shop Sales & Other	-	1,185	-	1,185	1,185	435
	<b>19,530</b>	<b>65,280</b>	<b>-</b>	<b>65,280</b>	<b>84,810</b>	<b>99,251</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2024  
(continued)**

4. RESOURCES EXPENDED	Note	Camps	Gaines Manor			Total year to 31-Oct-2024 £	Total year to 31-Oct-2023 £
		Unrestricted	Unrestricted	Restricted	Total Gaines		
		£	£	£	£		
<b>a) Charitable Activities</b>							
Direct Programme Costs		21,685	10,250	-	10,250	31,935	30,310
Grants & Bursaries Given		683	-	-	-	683	832
Insurance		60	6,686	-	6,686	6,746	5,769
Bank & Card Merchant Fees		419	2	-	2	422	334
Advertising & Marketing		-	357	-	357	357	1,638
Office, Stationery & Postage		171	906	-	906	1,077	2,402
Telephone & Internet		-	2,251	-	2,251	2,251	2,139
IT & Systems		1,137	644	-	644	1,781	1,478
Subscriptions		108	108	-	108	216	536
Property - Rent & Taxes		-	6,197	-	6,197	6,197	6,105
Utilities		-	21,770	-	21,770	21,770	20,193
Housekeeping		-	4,672	-	4,672	4,672	6,628
Repairs & Maintenance		-	9,225	10,892	20,116	20,116	49,555
Motor Vehicle Expenses		-	1,868	-	1,868	1,868	2,298
Small Tools & Equipment		-	140	-	140	140	1,207
Cost Of Shop Stock		-	843	-	843	843	1,724
Payroll	10	-	53,947	-	53,947	53,947	41,742
Payroll administration		-	580	-	580	580	641
Other Staff Costs & Training		434	6,430	-	6,430	6,864	11,084
Legal & Consulting		-	326	-	326	326	141
Licenses & Permits		40	392	-	392	432	
Equipment		-	880	-	880	880	
Depreciation Expense		-	13,475	2,109	15,584	15,584	19,359
Property Service Contracts		-	3,085	-	3,085	3,085	192
		<b>24,737</b>	<b>145,034</b>	<b>13,001</b>	<b>158,035</b>	<b>182,772</b>	<b>208,307</b>
<b>b) Governance Costs</b>							
Regulatory & Filing Costs		13	-	-	-	13	13
Independent Examiner's Fee		325	-	-	-	325	300
		<b>338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>338</b>	<b>353</b>

	Total 31-Oct-2024 £	Total 31-Oct-2023 £
<b>5. CASH AT BANK AND IN HAND</b>		
Cash on Hand	411	586
Current Accounts	7,996	18,578
Savings Accounts	39,845	34,659
	<b>48,252</b>	<b>53,823</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2024  
(continued)**

**6. DEBTORS AND PREPAYMENTS**

	Total 31-Oct-2024	Total 31-Oct-2023
	£	£
Sundry Debtors	348	5,354
Gift Aid Recoverable	13,039	10,004
	<b>13,387</b>	<b>15,358</b>

**7. CREDITORS**

**(amounts due within one year)**

Accruals	-	2,000
Sundry	325	300
	<b>325</b>	<b>2,300</b>

**8. LONG TERM LIABILITIES**

**(amounts due in over one year)**

Directors' Loans ( <i>note 10, below</i> )	150,020	162,020
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**9. STAFF COSTS AND NUMBERS**

There were 2 employees in the reporting period (2022/23: 2)

Salaries	46,271	36,572
National Insurance	4,058	3,050
Pension Costs ( <i>defined contribution scheme</i> )	3,618	2,120
	<b>53,947</b>	<b>41,742</b>

**10. TRUSTEES AND OTHER RELATED PARTIES**

During the year Camp XL repaid £12,000 (2022/23: £26,000) in long-term loan liabilities to trustee Mr Jeremy Smith and spouse Mrs Lois Smith. No additional loans were contracted (2022/23: £145,000). The loans outstanding were made to assist in the general running costs of the Charity, in furtherance of the Charity's objects. The total loan liability as at the 31st October 2024 was at £150,020 (2022/23: £162,020) as detailed in note 8 of the Reports & Financial Statements.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2024  
(continued)**

**11. STATEMENT OF FUNDS**

The Company is Limited by Guarantee and does not therefore have a Share capital.

	Unrestricted Funds		Restricted Funds	Total 2023/24	Total 2022/23
	General Fund	Designated Fund			
As at 01 November 2023	63,531	1,500,000	44,406	1,607,937	<b>1,577,386</b>
Incoming resources	177,087	-	1,200	178,287	239,171
Resources expended	(170,109)	-	(13,001)	(183,110)	(208,620)
Transfer between funds	-	-	-	-	-
<b>As at 31 October 2024</b>	<b>70,509</b>	<b>1,500,000</b>	<b>32,605</b>	<b>1,603,114</b>	<b>1,607,937</b>

Represented by:

Fixed assets	185,424	1,500,000	6,328	1,691,752	1,703,076
Net current assets	35,105	-	26,277	61,382	66,881
Long term liabilities	(150,020)	-	-	(150,020)	(162,020)
<b>Total</b>	<b>70,509</b>	<b>1,500,000</b>	<b>32,605</b>	<b>1,603,114</b>	<b>1,607,937</b>

The Designated fund represents the book value of the Freehold of the Gaines site, donated to the Trust in the financial year ended 31 October 2022. The Restricted fund represents grant funding and donations received for the purchase of capital equipment, less depreciation on those assets, plus funds donated for specific property remodelling and improvements.

**12. TAXATION**

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1112693 and is not, therefore subject to Corporation Tax.

**13. RISK ASSESSMENT**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**13. RESERVES POLICY**

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**14. PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the trustees' report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Camp XL on the accounts for the period ended 31st October 2024 set out on pages 9 to 16.

### Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the trustees of the company for the purposes of company law) are responsible for the preparation of the financial statements.

Having satisfied myself that the charity holds a dispensation from the requirement to audit, and is thus eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees' requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Edwin Davidson



Date:

28<sup>th</sup> July 2025

**CAMP XL**

England & Wales - Charity number 1112693

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST OCTOBER 2023**

**CAMP XL**

**REGISTERED CHARITY NUMBER 1112693**

**REGISTERED COMPANY NUMBER 5618893**  
(Company Limited by Guarantee)



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Page 17	Independent Examiner's Report

## LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1112693
<b>COMPANY REGISTRATION NUMBER</b>	05618893
<b>DATE OF INCORPORATION</b>	10th November 2005
<b>START OF FINANCIAL PERIOD</b>	1st November 2022
<b>END OF FINANCIAL PERIOD</b>	31st October 2023
<b>TRUSTEES AT 31ST OCTOBER 2022</b>	Helen McNeely John Martin Jeremy Smith Philip Peddar Carrie Dow
<b>COMPANY SECRETARY</b>	Jeremy Smith
<b>GOVERNING DOCUMENT</b>	Memorandum and Articles of Association Dated 10th November 2005
<b>OBJECT</b>	<p>The Charity's object is to advance the Christian faith in accordance with the Statement of Faith, primarily, but not exclusively, among young people, and through the provision of residential activities, training conferences, and such other programmes as the trustees may determine will assist in achieving the Object.</p>
<b>REGISTERED ADDRESS</b>	Gaines Manor Gaines Road Whitbourne Herefordshire WR6 5RD
<b>BANKERS</b>	Lloyds TSB Bank Plc 3 St. George's Road Wimbledon, London SW19 4DR
<b>INDEPENDENT EXAMINER</b>	Mr Edwin Davidson

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2023

The trustees of Camp XL present their report in conjunction with the financial statements for the year ended 31 October 2023. The trustees of the company serve also as its trustees under the terms of the Charities Act 2011.

### Status and Objectives

Camp XL is a registered charity as well as a private company limited by guarantee.

Camp XL was established in 2005 to promote evangelical youth camps in the UK. It seeks to do this by hosting its own residential camps, as well as by supporting the work of others in this field in whatever way the trustees deem appropriate.

The Charity's articles were reviewed and modified in October 2021 with the approval of the Charity Commission, to more accurately align its written objectives with the intent of its founders and current Trustees.

The Charity's object is to advance the Christian faith in accordance with its published statement of faith, primarily, but not exclusively, among young people, and through the provision of residential activities, training conferences, and such other programmes as the trustees may determine will assist in achieving this objective.

As a result of the same review of its articles, membership of the Charity is now open only to its trustees. Each of these is now admitted as a member automatically on being appointed and ceases being a member on ceasing to be a Trustee.

The liability of the members in the event of winding up is limited to an amount not exceeding £10 per member.

### Risk Assessment and Reserves Policy

The trustees periodically assess the major risks to which the Company is exposed and are satisfied that systems and procedures are in place to mitigate the resulting exposure.

The trustees have deemed it prudent to build a modest reserve fund to provide for unforeseen urgent needs that may arise specifically with the running of the Gaines Manor Christian Activity Centre, and to provide for the statutory obligations arising out of our employment of staff there. The process of building this reserve is now underway; and will continue at the trustees' discretion.

Given the nature of the charity's operations, the most significant risk to which the charity is exposed is that resulting from legal public liability to third parties; specifically, injury, abuse or death of an individual attending one of the charity's programmes. The trustees minimize these risks in a number of ways, including the following:

- An annual review of our child protection policy
- Conducting full risk assessments of activities and premises
- Ensuring only properly trained/qualified suppliers are used to run certain activities, and obtaining from them proof of licences and insurance.
- Careful vetting of our volunteers (reference checks and Disclosure & Barring service checks).
- Ensuring all volunteers are thoroughly familiar with and adhere to the Company's Health & Safety and Child Protection policies and operating practices.

The charity maintains £5 million of public liability insurance.

### Public Benefit

The trustees remain satisfied that there continues to be a clear public benefit to justify the charitable status awarded to the Company. This public benefit is evident in the following:

1. Provision of subsidised or free holidays for young people in situations of financial hardship. Total grants disbursed during the year amounted to £832 (2022: £965). In addition, owing to the non-profit nature of the charity and to the fact that our programmes are staffed overwhelmingly by volunteers, even at the full advertised price attendees receive a significant cost-saving compared to commercial providers (a like-for-like comparison shows our prices continue to be approximately 50% that of the UK's commercial providers.)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2023 (continued)

2. Educating young people of all faiths and backgrounds in the Christian faith and providing them with the means and opportunity to question for themselves aspects of faith, religion in general, and Christianity in particular. Provision of a relaxed setting that invites and encourages the honest exchange of ideas and opinions, and fosters a greater awareness of alternative points of view.
3. Helping young people to develop and mature into responsible and well-rounded adults with a desire to support and serve others both within the Christian community as well as beyond; to show compassion for the less fortunate; to share their time, energy and resources, and to care for our natural environment.
4. Equipping young people to exercise responsibility in all walks of life, and to develop their leadership qualities within the Christian church as well as in the secular world beyond.
5. Encouraging young people to enjoy and benefit from healthy physical activity through the provision of coaching programmes in certain sports and other outdoor pursuits.

### Review of activities

The Charity continued to pursue its objectives during the year to 31 October 2023. The charity's activities fell in to two distinct areas:

#### 1. Camps

The Charity ran a number of residential holiday camps during the school recesses:

"MAYhem" for ages 8-11 over the May bank holiday weekend

"Breakout" a multi-activity event for ages 11-17

"The Beach" with a strong surfing and beach focus for 12-17s

"Ignition" and "Lift-Off" both as taster camps for ages 8-11.

All of these ran at or near full capacity, and the Trustees are once again pleased with the reports received from the leaders as to their effectiveness.

#### 2. Gaines Manor

Gaines Manor Christian Activity Centre is a Georgian manor house on the Worcester/Hereford border, and run as a distinct but integral part of the charity's activities. It has twin objectives: To give young people of all backgrounds access to outdoor holidays where they can explore the Christian faith, and to train and equip others for future work with young people.

The charity uses the centre in three ways:

First, to host residential retreats for church and school youth groups

Second, as a Bible and youth-work training centre for a live-in team of gap-year interns

Third: as a venue for some of our residential camps (see above)

#### Future Plans - Ministry and Programme

As well as the ongoing review of activity options on offer, the trustees are currently considering how to make greater use of the facilities in support of the charity's stated objectives by better supporting the work of local evangelical churches and school Christian Unions, and by providing occasional programmes aimed at training and equipping leaders.

#### Future Plans - Development

Gaines continues to operate well below its potential capacity, able to use only 45 beds today out of a potential maximum of 80. This places obvious limitations on both the extent of our ministry programme and on the income we are able to derive from the estate. Increasing bed capacity is therefore a critical objective.

This will require work as follows:

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2023 (continued)**

- (a) Provision of additional showers and toilets
- (b) Recommissioning of the "Little Gaines" accommodation wing, specifically to provide superior accommodation suitable for visiting leaders and
- (c) Construction of new/enlarged cafeteria

The trustees have identified the first of these as the most critical. Thanks to the generosity of our supporters the Charity was able to complete a full refit of the cubicle showers on the first floor. Funds are now being raised for the larger refit needed on the top floor.

### **3. Financial Summary**

Income during the year exceeded resources expended by £30,551 (2022: £1,506,028). For the purpose of context and fair comparison, the results for 2022 included exceptional income of £1,500,000 arising from the transfer of the freehold to Gaines Manor. Were that exceptional item excluded, the surplus for 2022 would have been £6,028).

As a result Funds Carried Forward increased to £1,607,937. Excluding the book value of the freehold property, funds of the charity increased to £107,937 (2022: £77,386).

### **4. Support and Thanks**

The trustees wish to express their sincere thanks to the many supporters whose donations, labour and prayer have made our continued ministry possible. We again praise God for His provision and faithfulness during the past year.

### **Basis of Preparation**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

The accounts have been prepared on the going concern basis as the charity has sufficient financial resources to continue for the foreseeable future.

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2023  
(continued)**

**Statement of Trustees Responsibilities**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to: -

1. select suitable accounting policies and then apply them consistently;
2. make judgements and estimates that are reasonable and prudent;
3. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
4. state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

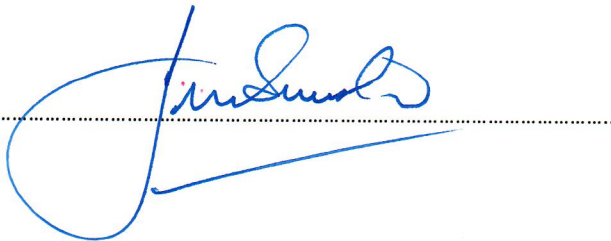
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

I approve the attached statement of financial activities and statement of financial position for the year ended 31st October 2023, and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on the 28th July 2024

Signed on their behalf by Trustee .....

Print Name: JEREMY M SMITH



**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST OCTOBER 2023**  
Incorporating income and expenditure account

<b>INCOMING RESOURCES</b>		Camps	Gaines Manor			Total year to 31-Oct-23	Total year to 31-Oct-2022
		Unrestricted	Unrestricted	Restricted	Total Gaines Manor		
	<i>Notes</i>	£	£	£	£	£	£
<b>Incoming Resources from Generated Funds</b>							
Voluntary Income	<i>3a</i>	263	103,356	35,969	139,325	139,588	76,309
Exceptional Income (Freehold Property)		-	-	-	-	-	1,500,000
Incoming Resources from Charitable Activities	<i>3b</i>	14,760	84,491	-	84,491	99,251	86,235
Bank Interest		32	300	-	300	332	34
<b>TOTAL INCOMING RESOURCES</b>		<b>15,055</b>	<b>188,147</b>	<b>35,969</b>	<b>224,116</b>	<b>239,171</b>	<b>1,662,578</b>
<b>RESOURCES EXPENDED</b>							
Charitable Activities	<i>4a</i>	16,473	189,021	2,813	191,834	208,307	156,197
Governance Costs	<i>4b</i>	313	-	-	-	313	353
<b>TOTAL RESOURCES EXPENDED</b>		<b>16,786</b>	<b>189,021</b>	<b>2,813</b>	<b>191,834</b>	<b>208,620</b>	<b>156,550</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>(1,731)</b>	<b>(874)</b>	<b>33,156</b>	<b>32,282</b>	<b>30,551</b>	<b>1,506,028</b>
Transfers Between Funds		-	-	-	-	-	-
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(1,731)</b>	<b>(874)</b>	<b>33,156</b>	<b>32,282</b>	<b>30,551</b>	<b>1,506,028</b>
Total Funds Brought Forward		2,496	1,563,640	11,250	1,574,890	1,577,386	71,358
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>765</b>	<b>1,562,766</b>	<b>44,406</b>	<b>1,607,172</b>	<b>1,607,937</b>	<b>1,577,386</b>

Movements on all reserves and all recognised gains and losses are shown above.

All of the organisation's operations are classed as continuing.

The notes on pages 10 to 16 form part of these financial statements.

**STATEMENT OF FINANCIAL POSITION**  
**As At 31st October 2023**

	<i>Notes</i>	<b>31-Oct-2023</b> £	31-Oct-2022 £
<b>Fixed Assets</b>			
Tangible Assets	2	<b>1,703,076</b>	<b>1,560,324</b>
<b>Current Assets</b>			
Cash at Bank and in Hand	6	53,823	77,579
Debtors & Prepayments	5	15,358	9,083
<b>Total Current Assets</b>		<b>69,181</b>	<b>86,662</b>
<b>Creditors: amounts falling due within one year</b>	7	(2,300)	(26,580)
<b>Net Current Assets</b>		66,881	60,082
<b>Total Assets less Current Liabilities</b>		<b>1,769,957</b>	<b>1,620,406</b>
<b>Creditors &amp; Long-Term Liabilities:</b>			
amounts falling due in more than one year	8	(162,020)	(43,020)
<b>NET ASSETS</b>		<b>1,607,937</b>	<b>1,577,386</b>
<b>Funds of the Charity</b>			
General Funds	11	1,563,531	1,566,136
Restricted Funds	11	44,406	11,250
<b>TOTAL FUNDS</b>		<b>1,607,937</b>	<b>1,577,386</b>

The trustees are satisfied that for the period ended on 31st October 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The trustees acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Trustees on the 28th July 2023

Signed on their behalf by Trustee.....

JEREMY M SMITH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2023

### 1. ACCOUNTING POLICIES

#### **Basis of Preparation**

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the SORP. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2015 and the Companies Acts, and include the results of the charity's operations which are described in the trustees' report, all of which are continuing. In particular, these accounts have been prepared on the accruals and going concern basis, and under the historic cost convention.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

#### **Incoming Resources**

##### ***Recognition of Incoming Resources***

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

##### ***Incoming Resources with Related Expenditure***

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

##### ***Grants and Donations***

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### ***Tax Reclaims on Donations and Gifts***

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

##### ***Contractual Income and Performance Related Grants***

This is only included in the SOFA once the related goods or services has been delivered.

##### ***Gifts in Kind***

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

##### ***Donated Services and Facilities***

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### ***Volunteer Help***

The value of any voluntary help received is not included in the accounts.

##### ***Investment Income***

This is included in the accounts when receivable.

##### ***Investment Gains and Losses***

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2023 (continued)

### **Expenditure and liabilities**

#### ***Liability Recognition***

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### ***Governance Costs***

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### ***Grants with Performance Conditions***

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

#### ***Grants Payable without Performance Conditions***

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

#### ***Support Costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Investments***

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

#### ***Assets***

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (valuation rules and methods of accounting) during this or the previous financial period.

#### ***Depreciation Expense***

Except for Freehold Land and Buildings, depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives.

With regard to Freehold Land and Buildings, the Trustees consider that the book valuation is conservative and that it takes full account of the various encumbrances in place (see note 3b). Their policy is to not depreciate these assets, but rather to continually review the assessment of market value and depreciate should such assessment ever be lower than the book value.

The per annum rates applied for those assets that are subject to are as follows:

Fixtures and building improvements	25% Reducing Balance Basis
Motor Vehicles	25% Straight Line Basis
General Equipment	25% Reducing Balance Basis

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2023**  
**(continued)**

**2. TANGIBLE FIXED ASSETS**

		Motor Vehicles	Fixtures, Fittings & Improvements	Plant & Machinery	IT Equipment	Freehold Land & Buildings	Total at 31 October 2023	Total at 31 October 2022
		£	£	£	£	£	£	£
Cost at beginning of year	31-Oct-22	6,897	126,205	51,584	-	1,500,000	1,684,686	144,560
Additions during year		-	-	15,346	1,765	145,000	162,111	1,540,126
Cost at end of year	31-Oct-23	6,897	126,205	66,930	1,765	1,645,000	1,846,797	1,684,686
Depreciation at beginning of year	31-Oct-22	6,897	97,726	19,739	-	-	124,362	104,254
Current Year Charge		-	7,120	11,798	441	-	19,359	20,108
Depreciation at end of year	31-Oct-23	6,897	104,846	31,537	441	-	143,721	124,362
Net Book Value at beginning of year	31-Oct-22	-	28,479	31,845	-	1,500,000	1,560,324	40,306
Net Book Value at end of year	31-Oct-23	-	21,359	35,393	1,324	1,645,000	1,703,076	1,560,324

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2023  
(continued)**

**3. INCOMING RESOURCES**

	Camps	Gaines Manor			Total year to 31-Oct-2023 £	Total year to 31-Oct-2022 £
	Unrestricted	Unrestricted	Restricted	Total Gaines		
	£	£	£	£		
<b>a) Voluntary Income</b>						
Gifts and Donations	129	93,352	-	93,352	93,481	71,562
Gift Aid		10,004	-	10,004	10,004	4,595
Other Voluntary Income	134	-	35,969	35,969	36,103	152
	<b>263</b>	<b>103,356</b>	<b>35,969</b>	<b>139,325</b>	<b>139,588</b>	<b>76,309</b>

	Camps	Gaines Manor			Total year to 31-Oct-2023 £	Total year to 31-Oct-2022 £
	Unrestricted	Unrestricted	Restricted	Total Gaines		
	£	£	£	£		
<b>b) Incoming Resources from Charitable Activities</b>						
Camp Fees	14,750	66,934	-	66,934	84,684	82,340
Facilities Rental		12,732	-	12,732	12,732	832
Internship Fees	-	1,400	-	1,400	1,400	1,910
Shop Sales	10	425	-	425	435	720
	<b>14,760</b>	<b>84,491</b>	<b>-</b>	<b>84,491</b>	<b>99,251</b>	<b>86,235</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2023  
(continued)**

4. RESOURCES EXPENDED	Camps	Gaines Manor			Total year to 31-Oct-2023 £	Total year to 31-Oct-2022 £
	Unrestricted	Unrestricted	Restricted	Total Gaines		
	£	£	£	£		
<b>a) Charitable Activities</b>						
Direct Programme Costs	13,702	16,608	-	16,608	30,310	22,685
Grants & Bursaries Given	832	-	-	-	832	965
Insurance	-	5,769	-	5,769	5,769	5,939
Bank & Card Merchant Fees	332	2	-	2	334	217
Advertising & Marketing	-	1,638	-	1,638	1,638	167
Office, Stationery & Postage	132	2,270	-	2,270	2,402	772
Telephone & Internet	26	2,113	-	2,113	2,139	1,997
IT & Systems	1,036	442	-	442	1,478	1,242
Subscriptions	108	428	-	428	536	441
Property - Rent & Taxes	-	6,105	-	6,105	6,105	5,616
Utilities	-	22,193	-	22,193	20,193	17,475
Housekeeping	-	6,628	-	6,628	6,628	3,418
Repairs & Maintenance	-	49,555	-	49,555	49,555	10,605
Motor Vehicle Expenses	-	2,298	-	2,298	2,298	3,711
Small Tools & Equipment	-	1,207	-	1,207	1,207	478
Cost Of Shop Stock	-	1,724	-	1,724	1,724	944
Payroll ( <i>see note 10</i> )	-	41,742	-	41,742	41,742	51,143
Payroll administration	-	641	-	641	641	551
Other Staff Costs & Training	305	10,779	-	10,779	11,084	3,329
Legal & Consulting	-	141	-	141	141	2,225
Depreciation Expense	-	16,546	2,813	19,359	19,359	20,108
Miscellaneous Costs	-	-	-	-	-	5
Property Service Contracts	-	192	-	192	192	2,164
	<b>16,473</b>	<b>189,021</b>	<b>2,813</b>	<b>191,834</b>	<b>208,307</b>	<b>156,197</b>
<b>b) Governance Costs</b>						
Regulatory & Filing Costs	13	-	-	-	13	53
Independent Examiner's Fee	300	-	-	-	300	300
	<b>313</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>313</b>	<b>353</b>

	Total 31-Oct-2023 £	Total 31-Oct-2022 £
<b>5. CASH AT BANK AND IN HAND</b>		
Cash on Hand	586	582
Current Accounts	18,578	8,889
Savings Accounts	34,659	68,108
	<b>53,823</b>	<b>77,579</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2023  
(continued)**

<b>6. DEBTORS AND PREPAYMENTS</b>	Total 31-Oct-2023	Total 31-Oct-2022
	£	£
Sundry Debtors	5,354	4,488
Gift Aid Recoverable	10,004	4,595
	<b>15,358</b>	<b>9,083</b>

**7. CREDITORS**

**(amounts due within one year)**

Contractors	-	25,680
Accruals	2,000	
Sundry	300	900
	<b>2,300</b>	<b>26,580</b>

**8. LONG TERM LIABILITIES**

**(amounts due in over one year)**

Directors' Loans ( <i>note 10, below</i> )	162,020	43,020
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**9. STAFF COSTS AND NUMBERS**

There were 2 employees in the reporting period (2021/22: 2)

Salaries	36,572	43,952
National Insurance	3,050	3,551
Pension Costs ( <i>defined contribution scheme</i> )	2,120	3,640
	<b>41,742</b>	<b>51,143</b>

**10. TRUSTEES AND OTHER RELATED PARTIES**

During the year Camp XL repaid £26,000 (2021/22: £nil) in long-term loan liabilities to trustee Mr Jeremy Smith and spouse Mrs Lois Smith. An additional loan to facilitate the acquisition of freehold property was made by Mr Smith in the sum of £145,000 (2021/22: nil). The remainder of the loans were to assist in the general running costs of the Charity, in furtherance of the Charity's objects. The total loan liability as at the 31st October 2023 stands at £162,020 (2021/22: £43,020) as detailed in note 8 of the Reports & Financial Statements.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2023  
(continued)**

**11. STATEMENT OF FUNDS**

The Company is Limited by Guarantee and does not therefore have a Share capital.

	Unrestricted Funds		Restricted Funds	Total 2022/23	Total 2021/22
	General Fund	Designated Fund			
As at 01 November 2022	<b>66,136</b>	<b>1,500,000</b>	<b>11,250</b>	<b>1,577,386</b>	<b>71,358</b>
Incoming resources	203,202	-	35,969	239,171	1,662,578
Resources expended	(205,807)	-	(2,813)	(208,620)	156,550
Transfer between funds	-	-	-	-	-
<b>As at 31 October 2023</b>	<b>63,531</b>	<b>1,500,000</b>	<b>44,406</b>	<b>1,607,937</b>	<b>1,577,386</b>

Represented by:

Fixed assets	194,639	1,500,000	8,437	1,703,076	1,560,324
Net current assets	30,912	-	35,969	66,881	60,082
Long term liabilities	(162,020)	-	-	(162,020)	(43,020)
<b>Total</b>	<b>63,531</b>	<b>1,500,000</b>	<b>44,406</b>	<b>1,607,937</b>	<b>1,577,386</b>

The Designated fund represents the book value of the Freehold of the Gaines site, donated to the Trust in the previous financial year. The Restricted fund represents grant funding and donations received for the purchase of capital equipment, less depreciation on those assets.

**12. TAXATION**

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1112693 and is not, therefore subject to Corporation Tax.

**13. RISK ASSESSMENT**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**13. RESERVES POLICY**

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**14. PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the trustees' report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Camp XL on the accounts for the period ended 31st October 2023 set out on pages 9 to 16.

### Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the trustees of the company for the purposes of company law) are responsible for the preparation of the financial statements.

Having satisfied myself that the charity holds a dispensation from the requirement to audit, and is thus eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees' requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Edwin Davidson



Date:

29 July 24

**CAMP XL**

England & Wales - Charity number 1112693

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST OCTOBER 2022**

**CAMP XL**

**REGISTERED CHARITY NUMBER 1112693**

**REGISTERED COMPANY NUMBER 5618893**  
(Company Limited by Guarantee)



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Page 17	Independent Examiner's Report

## LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1112693
<b>COMPANY REGISTRATION NUMBER</b>	05618893
<b>DATE OF INCORPORATION</b>	10th November 2005
<b>START OF FINANCIAL PERIOD</b>	1st November 2021
<b>END OF FINANCIAL PERIOD</b>	31st October 2022
<b>TRUSTEES AT 31ST OCTOBER 2022</b>	Helen McNeely John Martin Jeremy Smith Philip Peddar Carrie Dow
<b>COMPANY SECRETARY</b>	Jeremy Smith
<b>GOVERNING DOCUMENT</b>	Memorandum and Articles of Association Dated 10th November 2005, amended 2021
<b>OBJECT</b>	<p>The Charity's object is to advance the Christian faith in accordance with the Statement of Faith, primarily, but not exclusively, among young people, and through the provision of residential activities, training conferences, and such other programmes as the trustees may determine will assist in achieving the Object.</p>
<b>REGISTERED ADDRESS</b>	Gaines Manor Gaines Road Whitbourne Herefordshire WR6 5RD
<b>BANKERS</b>	Lloyds TSB Bank Plc 3 St. George's Road Wimbledon, London SW19 4DR
<b>INDEPENDENT EXAMINER</b>	Mr Edwin Davidson

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2022

The trustees of Camp XL present their report in conjunction with the financial statements for the year ended 31 October 2022. The trustees of the company serve also as its trustees under the terms of the Charities Act 2011.

### Status and Objectives

Camp XL is a registered charity as well as a private company limited by guarantee.

Camp XL was established in 2005 to promote evangelical youth camps in the UK. It seeks to do this by hosting its own residential camps, as well as by supporting the work of others in this field in whatever way the trustees deem appropriate.

The Charity's articles were reviewed and modified in October 2021 with the approval of the Charity Commission, to more accurately align its written objectives with the intent of its founders and current Trustees.

The Charity's object is to advance the Christian faith in accordance with its published statement of faith, primarily, but not exclusively, among young people, and through the provision of residential activities, training conferences, and such other programmes as the trustees may determine will assist in achieving this objective.

As a result of the same review of its articles, membership of the Charity is now open only to its trustees. Each of these is now admitted as a member automatically on being appointed and ceases being a member on ceasing to be a Trustee.

The liability of the members in the event of winding up is limited to an amount not exceeding £10 per member.

### Risk Assessment and Reserves Policy

The trustees periodically assess the major risks to which the Company is exposed and are satisfied that systems and procedures are in place to mitigate the resulting exposure.

The trustees have deemed it prudent to build a modest reserve fund to provide for unforeseen urgent needs that may arise specifically with the running of the Gaines Manor Christian Activity Centre, and to provide for the statutory obligations arising out of our employment of staff there. The process of building this reserve is now underway; and will continue at the trustees' discretion.

Given the nature of the charity's operations, the most significant risk to which the charity is exposed is that resulting from legal public liability to third parties; specifically, injury, abuse or death of an individual attending one of the charity's programmes. The trustees minimize these risks in a number of ways, including the following:

- An annual review of our child protection policy
- Conducting full risk assessments of activities and premises
- Ensuring only properly trained/qualified suppliers are used to run certain activities, and obtaining from them proof of licences and insurance.
- Careful vetting of our volunteers (reference checks and Disclosure & Barring service checks).
- Ensuring all volunteers are thoroughly familiar with and adhere to the Company's Health & Safety and Child Protection policies and operating practices.

The charity maintains £5 million of public liability insurance.

### Public Benefit

The trustees remain satisfied that there continues to be a clear public benefit to justify the charitable status awarded to the Company. This public benefit is evident in the following:

1. Provision of subsidised or free holidays for young people in situations of financial hardship. Total grants disbursed during the year amounted to £965 (2021: £578). In addition, owing to the non-profit nature of the charity and to the fact that our programmes are staffed overwhelmingly by volunteers, even at the full advertised price attendees receive a significant cost-saving compared to commercial providers (a like-for-like comparison shows our prices continue to be approximately 50% that of the UK's commercial providers.)

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2022 (continued)**

2. Educating young people of all faiths and backgrounds in the Christian faith and providing them with the means and opportunity to question for themselves aspects of faith, religion in general, and Christianity in particular. Provision of a relaxed setting that invites and encourages the honest exchange of ideas and opinions, and fosters a greater awareness of alternative points of view.
3. Helping young people to develop and mature into responsible and well-rounded adults with a desire to support and serve others both within the Christian community as well as beyond; to show compassion for the less fortunate; to share their time, energy and resources, and to care for our natural environment.
4. Equipping young people to exercise responsibility in all walks of life, and to develop their leadership qualities within the Christian church as well as in the secular world beyond.
5. Encouraging young people to enjoy and benefit from healthy physical activity through the provision of coaching programmes in certain sports and other outdoor pursuits.

### **Review of activities**

The Charity continued to pursue its objectives during the year to 31 October 2022. The charity's activities fell in to two distinct areas:

#### **1. Camps**

The Charity ran a number of residential holiday camps during the school recesses:

"MAYhem" for ages 8-11 over the May bank holiday weekend

"Breakout" a multi-activity event for ages 11-17

"The Beach" with a strong surfing and beach focus for 12-17s

"Ignition" and "Lift-Off" both as taster camps for ages 8-11.

All of these ran at or near full capacity, and the Trustees are once again pleased with the reports received from the leaders as to their effectiveness.

#### **2. Gaines Manor**

Gaines Manor Christian Activity Centre is a Georgian manor house on the Worcester/Hereford border, and run as a distinct but integral part of the charity's activities. It has twin objectives: To give young people of all backgrounds access to outdoor holidays where they can explore the Christian faith, and to train and equip others for future work with young people.

The charity uses the centre in three ways:

First, to host residential retreats for church and school youth groups

Second, as a Bible and youth-work training centre for a live-in team of gap-year interns

Third: as a venue for some of our residential camps (see above)

#### **Future Plans - Ministry and Programme**

As well as the ongoing review of activity options on offer, the trustees are currently considering how to make greater use of the facilities in support of the charity's stated objectives by better supporting the work of local evangelical churches and school Christian Unions, and by providing occasional programmes aimed at training and equipping leaders.

#### **Future Plans - Development**

Gaines continues to operate well below its potential capacity, able to use only 45 beds today out of a potential maximum of 80. This places obvious limitations on both the extent of our ministry programme and on the income we are able to derive from the estate. Increasing bed capacity is therefore a critical objective.

This will require work as follows:

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2022 (continued)**

- (a) Provision of additional showers and toilets
- (b) Recommissioning of the "Little Gaines" accommodation wing, specifically to provide superior accommodation suitable for visiting leaders and
- (c) Construction of new/enlarged cafeteria

The trustees have identified the first of these as the most critical. Thanks to the generosity of our supporters the Charity was able to complete a full refit of the cubicle showers on the first floor. Funds are now being raised for the larger refit needed on the top floor.

### **3. Financial Summary**

Income during the year exceeded resources expended by £1,506,028. This results from recognising in these accounts the transfer to the charity of the freehold to Gaines Manor by an independent trust for a peppercorn consideration. The asset is now shown as a tangible fixed asset in the Statement of Financial Position

For the purpose of context and fair comparison to past years, were this exceptional income excluded from these accounts, then they would show a net surplus of £6,028 (2021: £20,640)

Similarly, as a result of this exceptional transaction, funds carried forward increased significantly to £1,577,386. Excluding the book value of the freehold property, funds of the charity increased to £77,386 (2021: £71,358).

### **4. Exemption from Audit**

The Charity has been granted a dispensation by the Charity Commission from the requirement to audit these accounts. This dispensation was granted at the Trustees' request, and in recognition of the fact that the requirement for audit scrutiny arose solely as a result of the exceptional property transaction referred to in paragraph 3 above.

### **5 Support and Thanks**

The trustees wish to express their sincere thanks to the many supporters whose donations, labour and prayer have made our continued ministry possible. We again praise God for His provision and faithfulness during the past year.

### **Basis of Preparation**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

The accounts have been prepared on the going concern basis as the charity has sufficient financial resources to continue for the foreseeable future.

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2022**  
**(continued)**

**Statement of Trustees Responsibilities**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to: -

1. select suitable accounting policies and then apply them consistently;
2. make judgements and estimates that are reasonable and prudent;
3. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
4. state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

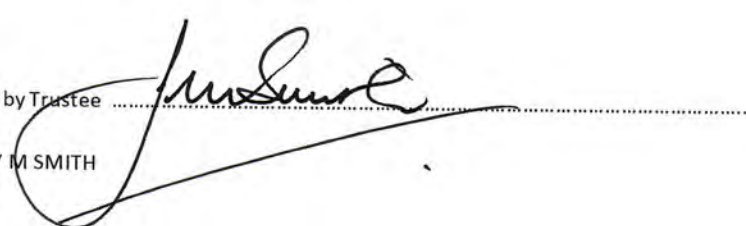
The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and statement of financial position for the year ended 31st October 2022, and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on the 26th July 2023

Signed on their behalf by Trustee .....



Print Name: JEREMY M SMITH

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST OCTOBER 2022**  
Incorporating income and expenditure account

<b>INCOMING RESOURCES</b>		Camps		Gaines Manor			Total year to 31-Oct-22	Total year to 31-Oct-2021
		Unrestricted	Unrestricted	Restricted	Total Gaines Manor	£		
	<i>Notes</i>	£	£	£	£	£	£	£
<b>Incoming Resources from Generated Funds</b>								
Voluntary Income	<i>3a</i>	282	61,027	15,000	76,027	76,309	93,193	
Exceptional Income (Freehold Property)	<i>3b</i>	-	1,500,000	-	1,500,000	1,500,000	-	
Incoming Resources from Charitable Activities	<i>3c</i>	15,648	70,587	-	70,587	86,235	53,063	
Bank Interest		-	34	-	34	34	46	
Other Incoming Resources	<i>3d</i>	-	-	-	-	-	29,595	
<b>TOTAL INCOMING RESOURCES</b>		<b>15,930</b>	<b>1,631,648</b>	<b>15,000</b>	<b>1,646,648</b>	<b>1,662,578</b>	<b>175,897</b>	
<b>RESOURCES EXPENDED</b>								
Charitable Activities	<i>4a</i>	19,920	68,008	68,269	136,277	156,197	154,944	
Governance Costs	<i>4b</i>	353	-	-	-	353	313	
<b>TOTAL RESOURCES EXPENDED</b>		<b>20,273</b>	<b>68,008</b>	<b>68,269</b>	<b>136,277</b>	<b>156,550</b>	<b>155,257</b>	
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>(4,343)</b>	<b>1,563,640</b>	<b>(53,269)</b>	<b>1,510,371</b>	<b>1,506,028</b>	<b>20,640</b>	
Transfers Between Funds		-	-	-	-	-	-	
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(4,343)</b>	<b>1,563,640</b>	<b>(53,269)</b>	<b>1,510,371</b>	<b>1,506,028</b>	<b>20,640</b>	
Total Funds Brought Forward		6,839	-	64,519	64,519	71,358	50,718	
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,496</b>	<b>1,563,640</b>	<b>11,250</b>	<b>1,574,890</b>	<b>1,577,386</b>	<b>71,358</b>	

Movements on all reserves and all recognised gains and losses are shown above.

All of the organisation's operations are classed as continuing.

The notes on pages 10 to 16 form part of these financial statements.

**STATEMENT OF FINANCIAL POSITION**  
**As At 31st October 2022**

	Notes	31-Oct-2022 £	31-Oct-2021 £
<b>Fixed Assets</b>			
Tangible Assets	2	<u>1,560,324</u>	<u>40,306</u>
<b>Current Assets</b>			
Cash at Bank and in Hand	5	77,579	66,191
Debtors & Prepayments	5	9,083	8,681
<b>Total Current Assets</b>		<u>86,662</u>	<u>74,872</u>
<b>Creditors: amounts falling due within one year</b>	7	26,580	800
<b>Net Current Assets</b>		<u>60,082</u>	<u>74,072</u>
<b>Total Assets less Current Liabilities</b>		<u>1,620,406</u>	<u>114,378</u>
<b>Creditors &amp; Long-Term Liabilities:</b>			
amounts falling due in more than one year	8	43,020	43,020
<b>NET ASSETS</b>		<u>1,577,386</u>	<u>71,358</u>
<b>Funds of the Charity</b>			
General Funds	11	1,566,136	6,839
Restricted Funds	11	11,250	64,519
<b>TOTAL FUNDS</b>		<u>1,577,386</u>	<u>71,358</u>

The trustees are satisfied that for the period ended on 31st October 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

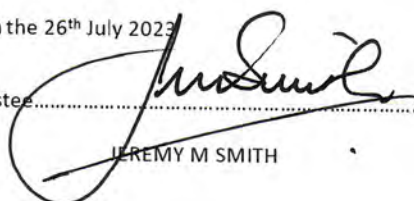
The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The trustees acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Trustees on the 26<sup>th</sup> July 2023

Signed on their behalf by Trustee

  
JEREMY M SMITH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2022

### 1. ACCOUNTING POLICIES

#### **Basis of Preparation**

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the SORP. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2015 and the Companies Acts, and include the results of the charity's operations which are described in the trustees' report, all of which are continuing. In particular, these accounts have been prepared on the accruals and going concern basis, and under the historic cost convention.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

#### **Incoming Resources**

##### ***Recognition of Incoming Resources***

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

##### ***Incoming Resources with Related Expenditure***

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

##### ***Grants and Donations***

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### ***Tax Reclaims on Donations and Gifts***

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

##### ***Contractual Income and Performance Related Grants***

This is only included in the SOFA once the related goods or services has been delivered.

##### ***Gifts in Kind***

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

##### ***Donated Services and Facilities***

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### ***Volunteer Help***

The value of any voluntary help received is not included in the accounts.

##### ***Investment Income***

This is included in the accounts when receivable.

##### ***Investment Gains and Losses***

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2022 (continued)

### **Expenditure and liabilities**

#### ***Liability Recognition***

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### ***Governance Costs***

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### ***Grants with Performance Conditions***

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

#### ***Grants Payable without Performance Conditions***

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

#### ***Support Costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Investments***

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

#### ***Assets***

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (valuation rules and methods of accounting) during this or the previous financial period.

#### ***Depreciation Expense***

Except for Freehold Land and Buildings, depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives.

With regard to Freehold Land and Buildings, the Trustees consider that the book valuation is conservative and that it takes full account of the various encumbrances in place (see note 3b). Their policy is to not depreciate these assets, but rather to continually review the assessment of market value and depreciate should such assessment ever be lower than the book value.

The per annum rates applied for those assets that are subject to are as follows:

Fixtures and building improvements	25% Reducing Balance Basis
Motor Vehicles	25% Straight Line Basis
General Equipment	25% Reducing Balance Basis

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2022**  
**(continued)**

**2. TANGIBLE FIXED ASSETS**

		Motor Vehicles	Fixtures, Fittings & improvements	General Equipment	Freehold Land & Buildings	Total at 31 October 2022	Total at 31 October 2021
		£	£	£	£	£	£
Cost at beginning of year	31-Oct-21	6,897	126,205	11,458	-	144,560	117,347
Additions during year		-		40,126	1,500,000	1,540,126	27,214
Cost at end of year	31-Oct-22	6,897	126,205	51,584	1,500,000	1,684,686	144,561
Depreciation at beginning of year	31-Oct-21	6,897	88,233	9,124	-	104,254	90,821
Current Year Charge		-	9,493	10,615	-	20,108	13,434
Depreciation at end of year	31-Oct-22	6,897	97,726	19,739	-	124,362	104,255
Net Book Value at beginning of year	31-Oct-21	-	37,972	2,334	-	40,306	26,526
Net Book Value at end of year	31-Oct-20	-	28,479	31,845	1,500,000	1,560,324	40,306

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2022**  
**(continued)**

**3. INCOMING RESOURCES**

	Camps	Gaines Manor			Total year to 31-Oct-2022 £	Total year to 31-Oct-2021 £
	Unrestricted	Unrestricted	Restricted	Total Gaines		
	£	£	£	£		
<b>a) Voluntary Income</b>						
Gifts and Donations	130	56,432	15,000	71,432	71,562	85,986
Gift Aid		4,595	-	4,595	4,595	7,106
Other Voluntary Income	152	-	-	-	152	101
	<b>282</b>	<b>61,027</b>	<b>15,000</b>	<b>76,027</b>	<b>76,309</b>	<b>93,193</b>

**b) Exceptional Income**

On 02 November 2021 the freehold property known as Gaines Manor was transferred to Camp XL by a wholly independent charitable trust which had since 2008 allowed the Charity to run the Centre under license. The transfer was made for a peppercorn consideration and reflected in the Statement Of Financial Activities as an exceptional income item of £1,500,000

This transaction has further been shown as a tangible fixed asset on the Statement of Financial Position.

Whilst the Gaines Manor estate presents many unique characteristics that make market appraisal challenging, the value attached to this transaction represents the directors' considered best judgement, made with consideration to publicly available data. The valuation takes further account of conditions attached to the transfer by the donor which will remain in place until 1 November 2031 and which preclude the charity from obtaining the full market value in the event of a sale prior to that date.

	Camps	Gaines Manor			Total year to 31-Oct-2022 £	Total year to 31-Oct-2021 £
	Unrestricted	Unrestricted	Restricted	Total Gaines		
	£	£	£	£		
<b>c) Incoming Resources from Charitable Activities</b>						
Accommodation & Activity Fees	15,484	68,121	-	68,121	83,605	50,190
Internship Fees	-	1,910	-	1,910	1,910	2,650
Shop Sales	164	556	-	556	720	223
	<b>15,648</b>	<b>70,587</b>	<b>-</b>	<b>70,587</b>	<b>86,235</b>	<b>53,063</b>
<b>d) Other incoming Resources</b>						
Covid-19 Support Grants	-	-	-	-	-	29,595

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2022**  
**(continued)**

<b>4. RESOURCES EXPENDED</b>	Camps	Gaines Manor			Total year to 31-Oct-2022 £	Total year to 31-Oct-2021 £
	Unrestricted	Unrestricted	Restricted	Total Gaines		
	£	£	£	£		
<b>a) Charitable Activities</b>						
Direct Programme Costs	16,477	6,208	-	6,208	22,685	20,713
Grants & Bursaries Given	965	-	-	-	965	578
Insurance	-	5,939	-	5,939	5,939	5,380
Bank & Card Merchant Fees	215	2	-	2	217	194
Advertising & Marketing	43	124	-	124	167	727
Office, Stationery & Postage	522	250	-	250	772	572
Telephone & Internet	54	1,943	-	1,943	1,997	1,381
IT & Systems	952	290	-	290	1,242	1,383
Subscriptions	108	333	-	333	441	306
Property - Rent & Taxes	-	3,616	2,000	5,616	5,616	4,614
Utilities	-	10,417	7,058	17,475	17,475	25,882
Housekeeping	-	3,418	-	3,418	3,418	6,479
Repairs & Maintenance	-	6,086	4,519	10,605	10,605	16,067
Motor Vehicle Expenses	158	3,553	-	3,553	3,711	1,307
Small Tools & Equipment	-	478	-	478	478	39
Cost Of Shop Stock	34	910	-	910	944	1,044
Payroll ( <i>see note 10</i> )	-	5,143	46,000	51,143	51,143	40,625
Payroll administration	-	551	-	551	551	550
Other Staff Costs & Training	387	-	2,942	2,942	3,329	4,222
Legal & Consulting	-	225	2,000	2,225	2,225	9,435
Miscellaneous Costs	5	0	-	0	5	12
Depreciation Expense	-	16,358	3,750	20,108	20,108	13,434
Property Service Contracts	-	2,164	-	2,164	2,164	0
	<b>19,920</b>	<b>68,008</b>	<b>68,269</b>	<b>136,277</b>	<b>156,197</b>	<b>154,944</b>

**b) Governance Costs**

Regulatory & Filing Costs	53	-	-	-	53	13
Independent Examiner's Fee	300	-	-	-	300	300
	<b>353</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>353</b>	<b>313</b>

Total	Total
31-Oct-2022	31-Oct-2021
£	£

**5. CASH AT BANK AND IN HAND**

Cash on Hand	582	842
Current Accounts	8,889	2,727
Savings Accounts	68,108	62,622
	<b>77,579</b>	<b>66,191</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2022**  
**(continued)**

<b>6. DEBTORS AND PREPAYMENTS</b>	Total 31-Oct-2022	Total 31-Oct-2021
	£	£
Sundry Debtors	4,488	1,575
Gift Aid Recoverable	4,595	7,106
Internal Obligations	-	-
	<b>9,083</b>	<b>8,681</b>

**7. CREDITORS**

**(amounts due within one year)**

Contractors	25,680	-
Sundry	900	800
	<b>26,580</b>	<b>800</b>

**8. LONG TERM LIABILITIES**

**(amounts due in over one year)**

Directors' Loans ( <i>note 10, below</i> )	43,020	43,020
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**9. STAFF COSTS AND NUMBERS**

There were 2 employees in the reporting period (2020/21: 2)

Salaries	43,952	35,642
National Insurance	3,551	2,095
Pension Costs ( <i>defined contribution scheme</i> )	3,640	2,888
	<b>51,143</b>	<b>40,625</b>

**10. TRUSTEES AND OTHER RELATED PARTIES**

During the year Camp XL repaid £0 (2020/21: £800) in long-term loan liabilities to trustee Mr Jeremy Smith and spouse Mrs Lois Smith. No additional loans were advanced (2020/21: nil). The loans were to assist in the general running costs of the Charity, in furtherance of the Charity's objects. The total loan liability as at the 31st October 2022 stands at £43,020 (2020/21: £43,020) as detailed in note 8 of the Reports & Financial Statements.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2022**  
**(continued)**

**11. STATEMENT OF FUNDS**

The Company is Limited by Guarantee and does not therefore have a Share capital.

	Unrestricted Funds		Restricted Funds	Total 2021/22	Total 2020/21
	General Fund	Designated Fund			
As at 01 November 2021	6,839	-	64,519	71,358	50,718
Incoming resources	1,647,578	-	15,000	1,662,578	188,857
Resources expended	(88,281)	-	(68,269)	(156,550)	(168,217)
Transfer between funds	(1,500,000)	1,500,000	-	-	-
<b>As at 31 October 2022</b>	<b>66,136</b>	<b>1,500,000</b>	<b>11,250</b>	<b>1,577,386</b>	<b>71,358</b>

Represented by:

Fixed assets	49,074	1,500,000	11,250	1,560,324	40,306
Net current assets	60,082	-	-	60,082	74,072
Long term liabilities	(43,020)	-	-	(43,020)	(43,020)
<b>Total</b>	<b>66,136</b>	<b>1,500,000</b>	<b>11,250</b>	<b>1,577,386</b>	<b>71,358</b>

The Designated fund represents the donation of the Freehold of the Gaines Manor estate (see Note 3b).  
The Restricted fund represents grant funding made in the year for capital equipment, less depreciation.

**12. TAXATION**

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1112693 and is not, therefore subject to Corporation Tax.

**13. RISK ASSESSMENT**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the trustees' report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Camp XL on the accounts for the period ended 31st October 2022 set out on pages 9 to 16.

### Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the trustees of the company for the purposes of company law) are responsible for the preparation of the financial statements.

The trustees received dispensation from the Charity Commission dated June 27 2023 from the accounts scrutiny requirements of section 144(2) of the Charities Act 2011

As a consequence, the trustees have elected that the financial statements be subject instead to independent examination under the provision of Regulation 31(f)

Having satisfied myself that the charity holds a dispensation from the requirement to audit, and is thus eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees' requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Edwin Davidson



Date: 27 July 2023

**CAMP XL**

England & Wales - Charity number 1112693

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST OCTOBER 2021**

**CAMP XL**

**REGISTERED CHARITY NUMBER 1112693**

**REGISTERED COMPANY NUMBER 5618893**  
(Company Limited by Guarantee)



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Page 9	Statement of Financial Position
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## LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1112693
<b>COMPANY REGISTRATION NUMBER</b>	05618893
<b>DATE OF INCORPORATION</b>	10th November 2005
<b>START OF FINANCIAL PERIOD</b>	1st November 2020
<b>END OF FINANCIAL PERIOD</b>	31st October 2021
<b>TRUSTEES AT 31ST OCTOBER 2019</b>	Helen McNeely John Martin Jeremy Smith Philip Peddar Carrie Dow
<b>COMPANY SECRETARY</b>	Jeremy Smith
<b>GOVERNING DOCUMENT</b>	Memorandum and Articles of Association Dated 10th November 2005
<b>OBJECT</b>	<p>The Charity's object is to advance the Christian faith in accordance with the Statement of Faith, primarily, but not exclusively, among young people, and through the provision of residential activities, training conferences, and such other programmes as the trustees may determine will assist in achieving the Object.</p>
<b>REGISTERED ADDRESS</b>	Gaines Manor Gaines Road Whitbourne Herefordshire WR6 5RD
<b>BANKERS</b>	Lloyds TSB Bank Plc 3 St. George's Road Wimbledon, London SW19 4DR
<b>INDEPENDENT EXAMINER</b>	Mr Edwin Davidson

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2021 (continued)**

The trustees of Camp XL present their report in conjunction with the financial statements for the year ended 31 October 2021. The trustees of the company serve also as its trustees under the terms of the Charities Act 2011.

### **Status and Objectives**

Camp XL is a registered charity as well as a private company limited by guarantee.

Camp XL was established in 2005 to promote evangelical youth camps in the UK. It seeks to do this by hosting its own residential camps, as well as by supporting the work of others in this field in whatever way the trustees deem appropriate.

The Charity's articles were reviewed and modified in October 2021 with the approval of the Charity Commission, to more accurately align its written objectives with the intent of its founders and current Trustees.

The Charity's object is to advance the Christian faith in accordance with its published statement of faith, primarily, but not exclusively, among young people, and through the provision of residential activities, training conferences, and such other programmes as the trustees may determine will assist in achieving this objective.

As a result of the same review of its articles, membership of the Charity is now open only to its trustees. Each of these is now admitted as a member automatically on being appointed and ceases being a member on ceasing to be a Trustee.

The liability of the members in the event of winding up is limited to an amount not exceeding £10 per member.

### **Risk Assessment and Reserves Policy**

The trustees periodically assess the major risks to which the Company is exposed and are satisfied that systems and procedures are in place to mitigate the resulting exposure.

The trustees have deemed it prudent to build a modest reserve fund to provide for unforeseen urgent needs that may arise specifically with the running of the Gaines Manor Christian Activity Centre, and to provide for the statutory obligations arising out of our employment of staff there. The process of building this reserve is now underway; and will continue at the trustees' discretion.

Given the nature of the charity's operations, the most significant risk to which the charity is exposed is that resulting from legal public liability to third parties; specifically, injury, abuse or death of an individual attending one of the charity's programmes. The trustees minimize these risks in a number of ways, including the following:

- An annual formal review of our child protection policy
- Conducting full risk assessments of activities and premises
- Ensuring only properly trained/qualified suppliers are used to run certain activities (and obtaining from them proof of licences and insurance)
- Careful vetting of our volunteers (reference checks and Disclosure & Barring service checks).
- Ensuring all volunteers are thoroughly familiar with and adhere to the Company's Health & Safety and Child Protection policies and operating practices.

The charity maintains £5 million of public liability insurance.

### **Public Benefit**

The trustees remain satisfied that there continues to be a clear public benefit to justify the charitable status awarded to the Company. This public benefit is evident in the following:

1. Provision of subsidised or free holidays for young people in situations of financial hardship. Total grants disbursed during the year amounted to £578 (2020: £nil). In addition, owing to the non-profit nature of the charity and to the fact that our programmes are staffed overwhelmingly by volunteers, even at the full advertised price attendees receive a significant cost-saving compared to commercial providers (a like-for-like comparison shows our prices continue to be approximately 50% that of the UK's leading commercial providers.)
2. Educating young people of all faiths and backgrounds in the Christian faith and providing them with the means and

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2021 (continued)**

opportunity to question for themselves aspects of faith, religion in general, and Christianity in particular. Provision of a relaxed setting that invites and encourages the honest exchange of ideas and opinions, and fosters a greater awareness of alternative points of view.

3. Helping young people to develop and mature into responsible and well-rounded adults with a desire to support and serve others both within the Christian community as well as beyond; to show compassion for the less fortunate; to share their time, energy and resources, and to care for our natural environment.
4. Equipping young people to exercise responsibility in all walks of life, and to develop their leadership qualities within the Christian church as well as in the secular world beyond.
5. Encouraging young people to develop their natural gifts and talents through the provision of specialist coaching holidays in music, photography, cookery and drama amongst others.
6. Encouraging young people to enjoy and benefit from healthy physical activity through the provision of coaching programmes in certain sports and other outdoor pursuits.

### **Review of activities**

The charity continued to pursue its objectives during the year to 31 October 2021, resuming a limited programme of events that were suspended in March 2020 by government measures intended to combat the Covid-19 pandemic. The charity's activities fell again in to two distinct areas:

#### **1. National Camps**

Due to its small organizational size and to the fact that it has access to its own accommodation base, the Charity was one of the few in the UK able to respond quickly at the start of summer 2021 when lockdown restrictions were lifted. This meant we were wonderfully able to run a full programme of events, comprising four camps at Gaines Manor, and one at a third-party venue. The trustees are pleased with the effectiveness of these and wish to express their gratitude to the many volunteers who responded quickly and made it possible for these camps to take place.

#### **2. Gaines Manor**

Gaines Manor Christian Activity Centre is a Georgian manor house on the Worcester/Hereford border, and run as a distinct but integral part of the charity's activities. It has twin objectives: To give young people of all backgrounds access to outdoor holidays where they can explore the Christian faith, and to train and equip others for future work with young people.

The charity uses the centre in three ways: First, to host residential retreats for church and school youth groups; second, as a Bible and youth-work training centre for a live-in team of gap-year interns; and third, as the venue for some of our national camps (see above)

The centre is run under license from the freeholder – an unrelated and wholly independent charitable trust. At its board meeting in December 2013 that trust formally ratified its desire to transfer the freehold to Camp XL, so that the long-standing ministry which has operated at Gaines since the 1960's might continue.

The trustees are delighted to report that this long-awaited transfer of ownership was finally concluded in November 2021, just after the end of this financial year. We rejoice in God's faithfulness and wish to express our deep gratitude at the generosity and trust placed in us by the previous freeholders to whom the ministry at Gaines owes its existence.

#### **Covid-19 Impact**

The introduction of the National Lockdown in March 2020, and the continued restrictions imposed on the hospitality over much of this financial year, meant that the Charity's commercial revenue from operating Gaines Manor was severely impacted for the second successive year.

We are grateful to the many supporters who faithfully and generously helped cover the shortfall remaining after the application of government grants (note 3c, page 12)

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2021 (continued)**

### **Future Plans - Ministry and Programme**

As well as the ongoing review of activity options on offer, the trustees are currently considering how to make greater use of the facilities in support of the charity's stated objectives by better supporting the work of local evangelical churches and school Christian Unions, and by providing occasional programmes aimed at training and equipping leaders.

### **Future Plans - Building**

Gaines continues to operate well below its potential capacity, able to use only 45 beds today out of a potential maximum of 80. This places obvious limitations on both the extent of our ministry programme and on the income we are able to derive from the estate. Increasing bed capacity is therefore a critical objective.

This will require work as follows:

- (a) Construction of new/enlarged cafeteria
- (b) Recommissioning of accommodation wing in 'Little Gaines'
- (c) Provision of additional showers and toilets

The trustees have identified the first of these as the most critical. Whilst it is also by far the most complex and costly, given our current dining room is at full capacity there is no point in adding beds until that pinch-point is resolved. Consequently, and in the light of the fact that progress is now being made on the transfer of the freehold, the trustees continued their consultation with architects and planners over the first phase of a major redevelopment that would see the construction of large single-story cafeteria where the old conservatory was located. This will be a major project requiring a significant capital injection in excess of £1 million.

### **3. Financial Summary**

Income during the year exceeded resources expended by £20,640 (2020: £39,043). Funds carried forward increased to £71,358 (2020: £50,718). These results were again atypical, reflecting the loss in activity over much of the year, offset by an increase in voluntary income and government support for the hospitality sector.

### **4. Support and Thanks**

The trustees wish to express their sincere thanks to the many supporters whose donations, labour and prayer have made our continued ministry possible, and sustained us through months of enforced closure.

We again praise God for His provision and faithfulness during the past year.

### **Basis of Preparation**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

The accounts have been prepared on the going concern basis as the charity has sufficient financial resources to continue for the foreseeable future.

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2021  
(continued)**

**Statement of Trustees Responsibilities**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to: -

1. select suitable accounting policies and then apply them consistently;
2. make judgements and estimates that are reasonable and prudent;
3. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
4. state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and statement of financial position for the year ended 31st October 2021, and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on the 20th July 2022

Signed on their behalf by Trustee .....

Print Name: JEREMY M SMITH

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST OCTOBER 2021**  
 Incorporating income and expenditure account

<b>INCOMING RESOURCES</b>	<i>Notes</i>	National Camps	Gaines Manor	<b>Total year to 31-Oct-2021</b>	Total year to 31-Oct-2020
		£	£		£
<b>Incoming Resources from Generated Funds</b>					
Voluntary Income	<i>3a</i>	148	92,944	93,092	85,031
Incoming Resources from Charitable Activities	<i>3b</i>	17,091	35,749	52,840	16,071
Other Incoming Resources	<i>3c</i>	121	29,844	29,965	34,149
<b>TOTAL INCOMING RESOURCES</b>		<b>17,360</b>	<b>158,537</b>	<b>175,897</b>	<b>135,251</b>
<b>RESOURCES EXPENDED</b>					
Cost of Generating Funds					
Charitable Activities	<i>4a</i>	21,265	133,679	154,944	93,886
Governance Costs	<i>4b</i>	313	-	313	2,322
<b>TOTAL RESOURCES EXPENDED</b>		<b>21,578</b>	<b>133,679</b>	<b>155,257</b>	<b>96,208</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>(4,218)</b>	<b>24,858</b>	<b>20,640</b>	<b>39,043</b>
Total Funds Brought Forward		11,057	39,661	50,718	11,675
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>6,839</b>	<b>64,519</b>	<b>71,358</b>	<b>50,718</b>

Movements on all reserves and all recognised gains and losses are shown above.  
 All of the organisation's operations are classed as continuing.  
 The notes on pages 10 to 15 form part of these financial statements.

**STATEMENT OF FINANCIAL POSITION**  
**As At 31st October 2021**

	Notes	National Camps £	Gaines Manor £	Total 31-Oct-2021 £	Total 31-Oct-2020 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	40,306	40,306	26,526
<b>Current Assets</b>					
Debtors & Prepayments	7	6,757	1,924	8,681	14,697
Cash at Bank and in Hand	6	382	65,809	66,191	54,265
<b>Total Current Assets</b>		<b>7,139</b>	<b>67,733</b>	<b>74,872</b>	<b>68,962</b>
<b>Creditors: amounts falling due within one year</b>	8	300	500	800	950
<b>Net Current Assets</b>		<b>6,839</b>	<b>67,233</b>	<b>74,072</b>	<b>68,012</b>
<b>Total Assets less Current Liabilities</b>		<b>6,839</b>	<b>107,539</b>	<b>114,378</b>	<b>94,538</b>
<b>Creditors &amp; Long Term Liabilities: amounts falling due in more than one year</b>	9	-	43,020	43,020	43,820
<b>NET ASSETS</b>		<b>6,839</b>	<b>64,519</b>	<b>71,358</b>	<b>50,718</b>
<b>Funds of the Charity</b>					
General Funds		6,839	-	6,839	11,057
Restricted Funds		-	64,519	64,519	39,661
<b>TOTAL FUNDS</b>		<b>6,839</b>	<b>64,519</b>	<b>71,358</b>	<b>50,718</b>

The trustees are satisfied that for the period ended on 31st October 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The trustees acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Trustees on the 20<sup>th</sup> July 2022

Signed on their behalf by Trustee.....

JEREMY M SMITH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2021 (continued)

### 1. ACCOUNTING POLICIES

#### **Basis of Preparation**

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the SORP. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2015 and the Companies Acts, and include the results of the charity's operations which are described in the trustees' report, all of which are continuing. In particular, these accounts have been prepared on the accruals and going concern basis, and under the historic cost convention.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

#### **Incoming Resources**

##### ***Recognition of Incoming Resources***

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

##### ***Incoming Resources with Related Expenditure***

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

##### ***Grants and Donations***

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### ***Tax Reclaims on Donations and Gifts***

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

##### ***Contractual Income and Performance Related Grants***

This is only included in the SOFA once the related goods or services has been delivered.

##### ***Gifts in Kind***

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

##### ***Donated Services and Facilities***

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### ***Volunteer Help***

The value of any voluntary help received is not included in the accounts.

##### ***Investment Income***

This is included in the accounts when receivable.

##### ***Investment Gains and Losses***

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2021**  
**(continued)**

**Expenditure and liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Assets**

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (valuation rules and methods of accounting) during this or the previous financial period.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Motor Vehicles	25% Straight Line Basis
General Equipment	25% Reducing Balance Basis

**2. TANGIBLE FIXED ASSETS**

		National Camps		Gaines Manor		Vehicles (Gaines)		Total	
		£		£		£		£	
Cost	31-Oct-20			110,450		6,897		117,347	
Additions				27,214				27,214	
Cost at	31-Oct-21	-		137,664		6,897		144,561	
Depreciation at	31-Oct-20			83,924		6,897		90,821	
Current Year Charge		-		13,434		-		13,434	
Depreciation at	31-Oct-21	-		97,358		6,897		104,255	
Net Book Value	31-Oct-21	-		<b>40,306</b>		-		<b>40,306</b>	
Net Book Value	31-Oct-20	-		26,526		-		26,526	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2021**  
**(continued)**

<b>3. INCOMING RESOURCES</b>	National Camps	Gaines Manor	Total year to 31-Oct-2021	Total year to 31-Oct-2020
	£	£	£	£
<b>a) Voluntary Income</b>				
Gifts and Donations	148	85,838	85,986	73,615
Gift Aid Recoverable	-	7,106	7,106	11,416
	<b>148</b>	<b>92,944</b>	<b>93,092</b>	<b>85,031</b>
<b>b) Incoming Resources from Charitable Activities</b>				
Accommodation & Activity Fees	17,091	33,099	50,190	15,471
Internship Fees	-	2,650	2,650	600
	<b>17,091</b>	<b>35,749</b>	<b>52,840</b>	<b>16,071</b>
<b>c) Other incoming Resources</b>				
Covid-19 Support Grants	-	29,595	29,595	33,110
Sundry	121	249	370	1,039
	<b>121</b>	<b>29,844</b>	<b>29,965</b>	<b>34,149</b>
<b>4. RESOURCES EXPENDED</b>				
	National Camps	Gaines	Total year to 31-Oct-2021	Total year to 31-Oct-2020
<b>a) Charitable Activities</b>				
Activities & Events Costs	17,048	3,665	20,713	4,015
Advertising & Publicity	374	353	727	575
Housekeeping	17	6,462	6,479	1,649
Depreciation	-	13,434	13,434	8,842
Dues and Subscriptions	108	198	306	569
Grants and subsidies given	578	0	578	-
Insurance	40	5,340	5,380	6,824
Interns	-	1,787	1,787	790
Legal & Professional Fees	50	9,385	9,435	-
Miscellaneous	2	12	18	16
Motor Vehicle Expenses	693	614	1307	178
Office & Stationery	261	311	572	616
Property - Rent & Taxes	-	4,614	4,614	5,041
Repairs & Maintenance	-	16,067	16,067	17,288
Payroll	-	40,624	40,624	26,091
Payroll Administration	-	551	551	597
Staff Costs & Training	418	2,017	2,435	434
Small Tools & Equipment	-	39	39	974
Shop	-	1,044	1,044	662
Telephone & Internet	251	1,130	1,381	750
Transaction Fees	193	0	193	21
IT & Systems	1,233	150	1,383	1,585
Travel & Subsistence	-	0	-	82
Utilities	-	25,882	25,882	16,287
	<b>21,265</b>	<b>133,679</b>	<b>154,944</b>	<b>93,886</b>

There are no commitments under non-cancellable operating leases, capital commitments or contingent liabilities for the year ended 31 October 2021.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2021  
(continued)**

<b>4. RESOURCES EXPENDED (continued)</b>	National Camps	Gaines Manor	Total year to 31-Oct-2021	Total year to 31-Oct-2020
<b>b) Governance Costs</b>	£	£	£	£
Regulatory & Filing Costs	13	-	13	510
Legal & Professional Fees (Governance)	-	-	-	1,558
Independent Examiner's Fee	300	-	300	250
	<b>313</b>	<b>-</b>	<b>313</b>	<b>2,422</b>

<b>5. RESTRICTED FUNDS</b>	As at 31 Oct 2020	Income	Expenditure	As at 31-Oct-2021
	£	£	£	£
Gaines Manor	39,661	158,537	133,678	64,519

The restricted funds are wholly represented by net assets of the charity as shown in the statement of financial position on page 9

<b>6. CASH AT BANK &amp; IN HAND</b>	National Camps	Gaines Manor	Total 31 Oct 2021	Total 31 Oct 2020
	£	£	£	£
Cash on Hand	122	720	842	123
Current Accounts	260	2,467	2,727	44,142
Savings Accounts	-	62,622	62,622	10,000
	<b>382</b>	<b>65,809</b>	<b>66,191</b>	<b>54,265</b>

<b>7. DEBTORS AND PREPAYMENTS</b>	National Camps	Gaines Manor	Total 31 Oct 2021	Total 31 Oct 2020
Sundry Debtors	-	1,575	1,575	175
Gift Aid Recoverable	-	7,106	7,106	14,522
Internal	6,757	(6,757)	0	-
	<b>6,757</b>	<b>1,924</b>	<b>8,681</b>	<b>14,697</b>

<b>8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	National Camps	Gaines Manor	Total 31 Oct 2021	Total 31 Oct 2020
	£	£	£	£
Sundry Creditors	300	500	800	950
	<b>300</b>	<b>500</b>	<b>800</b>	<b>950</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2021  
(continued)**

<b>9. CREDITORS AND LONG-TERM LIABILITIES</b>	National Camps	Gaines Manor	Total	Total
<b>AMOUNTS DUE IN MORE THAN ONE YEAR</b>			31 Oct 2021	31 Oct 2020
	£	£	£	£
Trustees Loans	-	43,020	43,020	43,820

**10. STAFF COSTS**

There were 3 employees in the reporting period (2019/20: 2)

	Year to 31 Oct 2021	Year to 31 Oct 2020
	£	£
Salaries	35,639	23,844
National Insurance	2,097	1,099
Pension costs (defined contribution scheme)	2,888	1,148
	<b>40,624</b>	<b>26,091</b>

**11. TRUSTEES AND OTHER RELATED PARTIES**

During the year Camp XL repaid £ 800 (2019/20: £ 380) in long-term loan liabilities to trustee Mr Jeremy Smith and spouse Mrs Lois Smith. No additional loans were advanced (2019/20: nil). The loans were to assist in the general running costs of the Charity, in furtherance of the Charity's objects. The total loan liability as at the 31st October 2021 stands at £43,020 (2019/20: £44,200) as detailed in note 9 of the Reports & Financial Statements.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

**12. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES**

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1112693 and is not, therefore subject to Corporation Tax and does not have a Share capital.

	Year to 31 Oct 2021	Year to 31 Oct 2020
	£	£
Surplus / (Deficit) for the financial year	20,640	39,043
Other recognised gains	-	-
	<b>20,640</b>	<b>39,043</b>
Balance Brought Forward	50,718	11,675
Closing Funds at 31st October 2021	<b>71,358</b>	<b>50,718</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2021**  
**(continued)**

**13. RISK ASSESSMENT**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the trustees' report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Camp XL on the accounts for the period ended 31st October 2021 set out on pages 9 to 16.

### Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the trustees of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees' requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Edwin Davidson



Date:

25 July 2022

**CAMP XL**

England & Wales - Charity number 1112693

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST OCTOBER 2020**

**CAMP XL**

**REGISTERED CHARITY NUMBER 1112693**

**REGISTERED COMPANY NUMBER 5618893**  
(Company Limited by Guarantee)

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## LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1112693
<b>COMPANY REGISTRATION NUMBER</b>	05618893
<b>DATE OF INCORPORATION</b>	10th November 2005
<b>START OF FINANCIAL PERIOD</b>	1st November 2019
<b>END OF FINANCIAL PERIOD</b>	31st October 2020
<b>TRUSTEES AT 31ST OCTOBER 2019</b>	Helen McNeely John Martin Jeremy Smith Philip Peddar Carrie Dow (appointed 4 July 2020)
<b>COMPANY SECRETARY</b>	Jeremy Smith
<b>GOVERNING DOCUMENT</b>	Memorandum and Articles of Association Dated 10th November 2005

### OBJECTS

(A) To provide facilities for the benefit of children and young people in such parts of the United Kingdom and the World as the trustees may from time to time think fit which facilities may include education, recreation and leisure time occupation including but not by way of limitation through the provision of Christian residential and non-residential holiday camps without distinction of Race, Sex, Political, Religious or other opinion and with the object of improving the conditions of life for the said beneficiaries;

(B) To advance the Christian faith in accordance with our public statement of faith in such parts of the United Kingdom or the World as the trustees may think fit and other such purposes which are exclusively charitable according to the law of England and Wales which are connected with the charitable work of the charity.

<b>REGISTERED ADDRESS</b>	Gaines Manor Gaines Road Whitbourne Herefordshire WR6 5RD
<b>BANKERS</b>	Lloyds TSB Bank Plc 3 St. George's Road Wimbledon, London SW19 4DR
<b>INDEPENDENT EXAMINER</b>	Mr Edwin Davidson

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2020

The trustees of Camp XL present their report in conjunction with the financial statements for the year ended 31 October 2020. The trustees of the company serve also as its trustees under the terms of the Charities Act 2011.

### Status and Objectives

Camp XL is a registered charity as well as a private company limited by guarantee. The liability of the members in the event of winding up is limited to an amount not exceeding £10 per member.

Camp XL was established in 2005 with a view to promoting evangelical youth camps in the UK. It seeks to do this by hosting its own residential camps, as well as by supporting the work of others in this field in whatever way the trustees deem appropriate.

### Risk Assessment and Reserves Policy

The trustees periodically assess the major risks to which the Company is exposed and are satisfied that systems and procedures are in place to mitigate the resulting exposure.

The trustees have deemed it prudent to build a modest reserve fund to provide for unforeseen urgent needs that may arise specifically with the running of the Gaines Manor Christian Activity Centre, and to provide for the statutory obligations arising out of our employment of staff there. The process of building this reserve is now underway; and will continue at the trustees' discretion.

Given the nature of the charity's operations, the most significant risk to which the charity is exposed is that resulting from legal public liability to third parties; specifically, injury, abuse or death of an individual attending one of the charity's programmes. The trustees minimize these risks in a number of ways, including the following:

- An annual formal review of our child protection policy
- Conducting full risk assessments of activities and premises
- Ensuring only properly trained/qualified suppliers are used to run certain activities (and obtaining from them proof of licences and insurance)
- Careful vetting of our volunteers (reference checks and Disclosure & Barring service checks).
- Ensuring all volunteers are thoroughly familiar with and adhere to the Company's Health & Safety and Child Protection policies and operating practices.

The charity maintains £5 million of public liability insurance.

### Public Benefit

The trustees remain satisfied that there continues to be a clear public benefit to justify the charitable status awarded to the Company. This public benefit is evident in the following:

1. Provision of subsidised or free holidays for young people in situations of financial hardship. Total grants disbursed during the year amounted to £0 as a result of operations being suspended by the Covid-19 pandemic (2019: £1,308). In addition, owing to the non-profit nature of the charity and to the fact that our programmes are staffed overwhelmingly by volunteers, even at the full advertised price attendees receive a significant cost-saving compared to commercial providers (a like-for-like comparison shows our prices continue to be approximately 50% that of the UK's leading commercial providers.)
2. Educating young people of all faiths and backgrounds in the Christian faith and providing them with the means and opportunity to question for themselves aspects of faith, religion in general, and Christianity in particular. Provision of a relaxed setting that invites and encourages the honest exchange of ideas and opinions, and fosters a greater awareness of alternative points of view.
3. Helping young people to develop and mature into responsible and well-rounded adults with a desire to support and serve others both within the Christian community as well as beyond; to show compassion for the less fortunate; to share their time, energy and resources, and to care for our natural environment.

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2020 (continued)**

4. Equipping young people to exercise responsibility in all walks of life, and to develop their leadership qualities within the Christian church as well as in the secular world beyond.
5. Encouraging young people to develop their natural gifts and talents through the provision of specialist coaching holidays in music, photography, cookery and drama amongst others.
6. Encouraging young people to enjoy and benefit from healthy physical activity through the provision of coaching programmes in certain sports and other outdoor pursuits.

### **Review of activities**

The charity continued to pursue its objectives during the year to 31 October 2020, though these were severely impacted by the lockdown restrictions introduced in March 2020 to combat the Covid-19 pandemic. The charity's activities fell again in to two distinct areas:

#### **1. National Camps**

A National Lockdown was mandated in March 2020. Although some restrictions were removed weeks later, the hospitality sector remained severely impacted for the remainder of the year, with residential retreats such as those offered by the charity expressly forbidden. Given the timing, with all of our planned camps set to run during the peak months of July and August, the sad result of this was that we along with all others operators in the sector had no option but to cancel the entire season.

During the height of the National Lockdown in Spring 2020, the charity produced a series of six livestreamed shows that were well received. "Lockdown Live", produced in a gameshow format and livestreamed over Facebook and YouTube, included not only games and quizzes, but a bible talk – each week a lesson taken from an encounter Jesus had with different individuals.

The episodes remain available to view still on both platforms and have to date received several thousand views in total.

#### **2. Gaines Manor**

Gaines Manor Christian Activity Centre is a Georgian manor house on the Worcester/Hereford border, and run as a distinct but integral part of the charity's activities. It has twin objectives: To give young people of all backgrounds access to outdoor holidays where they can explore the Christian faith, and to train and equip others for future work with young people.

The charity uses the centre in three ways: First, to host residential retreats for church and school youth groups; second, as a Bible and youth-work training centre for a live-in team of gap-year interns; and third, as the venue for some of our national camps (see above)

The centre is run under license from the freeholder – an unrelated and wholly independent charitable trust. At its board meeting in December 2013 that trust formally ratified its desire to transfer the freehold to Camp XL, so that the long-standing ministry which has operated at Gaines since the 1960's might continue.

#### **Covid-19 Impact**

The introduction of the National Lockdown in March 2020 resulted in the cancellation of all the charity's group bookings, and the total loss of all the venue's commercial income for the remainder of the year (see note 3b to financial accounts). Although some restrictions were loosened in early summer, hospitality venues such as ours remained forcibly closed, and residential retreats remained forbidden.

With Gaines relying on this income for roughly 50% of its needed funds, the charity was faced with a sudden existential crisis. And yet the trustees are today rejoicing in God's faithfulness and provision which materialised in two very evident ways.

First, we were blessed to see a marked increase in donations (note 3a). This included a significant one-time gift, as well as a temporary increase in regular giving from many supporters.

Second, we received support grants from the government (note 3c). These comprised grants under the government's Job Retention Scheme, as well as one-off support grants for the critically affected hospitality sector.

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2020 (continued)**

### **Future Plans - Ministry and Programme**

As well as the ongoing review of activity options on offer, the trustees are currently considering how to make greater use of the facilities in support of the charity's stated objectives by better supporting the work of local evangelical churches and school Christian Unions, and by providing occasional programmes aimed at training and equipping leaders.

### **Future Plans - Building**

Gaines continues to operate well below its potential capacity, able to use only 45 beds today out of a potential maximum of 80. This places obvious limitations on both the extent of our ministry programme and on the income we are able to derive from the estate. Increasing bed capacity is therefore a critical objective.

This will require work as follows:

- (a) Construction of new/enlarged cafeteria
- (b) Recommissioning of accommodation wing in 'Little Gaines'
- (c) Provision of additional showers and toilets

The trustees have identified the first of these as the most critical. Whilst it is also by far the most complex and costly, given our current dining room is at full capacity there is no point in adding beds until that pinch-point is resolved. Consequently, and in the light of the fact that progress is now being made on the transfer of the freehold, the trustees continued their consultation with architects and planners over the first phase of a major redevelopment that would see the construction of large single-story cafeteria where the old conservatory was located. This will be a major project requiring a significant capital injection of around £700,000, and so one that can only be considered once ownership of the property has been secured.

### **3. Financial Summary**

Income during the year exceeded resources expended £39,043 (2019: deficit of £7,846). This was the result of a combination of exceptional circumstances attributable the Covid-19 pandemic, as explained more fully above. Funds carried forward increased to £50,718 (2019: £11,675)

### **4. Support and Thanks**

The trustees wish to express their sincere thanks to the many supporters whose donations, labour and prayer have made our continued ministry possible, and sustained us through months of enforced closure.

We again praise God for His provision and faithfulness during the past year.

### **Basis of Preparation**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

The accounts have been prepared on the going concern basis as the charity has sufficient financial resources to continue for the foreseeable future.

### **Statement of Trustees Responsibilities**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

1. select suitable accounting policies and then apply them consistently;
2. make judgements and estimates that are reasonable and prudent;

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2020  
(continued)**

3. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
4. state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

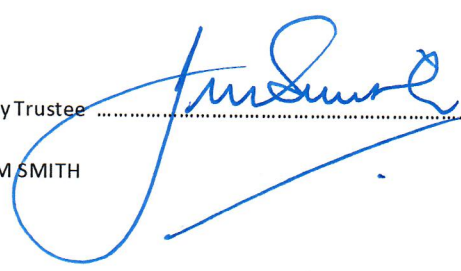
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31st October 2020, and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on the <sup>29<sup>th</sup></sup> 27<sup>th</sup> July 2021

Signed on their behalf by Trustee .....

Print Name: JEREMY M SMITH



**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST OCTOBER 2020**  
Incorporating income and expenditure account

<b>INCOMING RESOURCES</b>	<i>Notes</i>	National Camps	Gaines Manor	<b>Total year to 31-Oct-2020</b>	Total year to 31-Oct-2019
		£	£		£
<b>Incoming Resources from Generated Funds</b>					
Voluntary Income	<i>3a</i>	2,809	82,222	85,031	39,721
Incoming Resources from Charitable Activities	<i>3b</i>	445	15,626	16,071	79,391
Other Incoming Resources	<i>3c</i>	142	34,007	34,149	1,437
<b>TOTAL INCOMING RESOURCES</b>		<b>3,396</b>	<b>131,855</b>	<b>135,251</b>	<b>120,549</b>
<b>RESOURCES EXPENDED</b>					
Cost of Generating Funds					
Charitable Activities	<i>4a</i>	2,128	91,758	93,886	126,544
Governance Costs	<i>4b</i>	2,120	202	2,322	1,851
<b>TOTAL RESOURCES EXPENDED</b>		<b>4,248</b>	<b>91,960</b>	<b>96,208</b>	<b>128,395</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>(852)</b>	<b>39,895</b>	<b>39,043</b>	<b>(7,846)</b>
Total Funds Brought Forward		11,909	(234)	11,675	19,521
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>11,057</b>	<b>39,661</b>	<b>50,718</b>	<b>11,675</b>

Movements on all reserves and all recognised gains and losses are shown above.

All of the organisation's operations are classed as continuing.

The notes on pages 10 to 15 form part of these financial statements.

**BALANCE SHEET**  
**As At 31st October 2020**

	Notes	National Camps £	Gaines Manor £	Total 31-Oct-2020 £	Total 31-Oct-2019 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	26,526	26,526	34,324
<b>Current Assets</b>					
Debtors & Prepayments	7	9,828	4,869	14,697	7,270
Cash at Bank and in Hand	6	1,479	52,786	54,265	21,896
<b>Total Current Assets</b>		<b>11,307</b>	<b>57,655</b>	<b>68,962</b>	<b>29,166</b>
<b>Creditors: amounts falling due within one year</b>	8	250	700	950	7,615
<b>Net Current Assets</b>		<b>11,057</b>	<b>56,955</b>	<b>68,012</b>	<b>21,551</b>
<b>Total Assets less Current Liabilities</b>		<b>11,057</b>	<b>83,481</b>	<b>94,538</b>	<b>55,875</b>
<b>Creditors &amp; Long Term Liabilities:</b>					
amounts falling due in more than one year	9	-	43,820	43,820	44,200
<b>NET ASSETS</b>		<b>11,057</b>	<b>39,661</b>	<b>50,718</b>	<b>44,200</b>
<b>Funds of the Charity</b>					
General Funds		11,057	-	11,057	11,909
Restricted Funds		-	39,661	39,661	(234)
<b>TOTAL FUNDS</b>		<b>11,057</b>	<b>39,661</b>	<b>50,718</b>	<b>11,675</b>

The trustees are satisfied that for the period ended on 31st October 2020 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The trustees acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Trustees on the 27<sup>th</sup> July 2021

Signed on their behalf by Trustee

JEREMY M SMITH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2020 (continued)

### 1. ACCOUNTING POLICIES

#### **Basis of Preparation**

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the SORP. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2015 and the Companies Acts, and include the results of the charity's operations which are described in the trustees' report, all of which are continuing. In particular, these accounts have been prepared on the accruals and going concern basis, and under the historic cost convention.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

#### **Incoming Resources**

##### ***Recognition of Incoming Resources***

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

##### ***Incoming Resources with Related Expenditure***

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

##### ***Grants and Donations***

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### ***Tax Reclaims on Donations and Gifts***

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

##### ***Contractual Income and Performance Related Grants***

This is only included in the SOFA once the related goods or services has been delivered.

##### ***Gifts in Kind***

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

##### ***Donated Services and Facilities***

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### ***Volunteer Help***

The value of any voluntary help received is not included in the accounts.

##### ***Investment Income***

This is included in the accounts when receivable.

##### ***Investment Gains and Losses***

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2020**  
**(continued)**

**Expenditure and liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Assets**

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (valuation rules and methods of accounting) during this or the previous financial period.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Motor Vehicles	25% Straight Line Basis
General Equipment	25% Reducing Balance Basis

**2. TANGIBLE FIXED ASSETS**

		National Camps		Gaines Manor		Vehicles (Gaines)		Total	
		£		£		£		£	
Cost	31-Oct-19			109,406		6,897		116,303	
Additions				1,044				1,044	
Cost at	31-Oct-20	-		110,450		6,897		117,347	
Depreciation at	31-Oct-19			75,082		6,897		81,979	
Current Year Charge		-		8,842		-		8,842	
Depreciation at	31-Oct-20	-		83,924		6,897		90,821	
Net Book Value	31-Oct-20	-		<b>26,526</b>		-		<b>26,526</b>	
Net Book Value	31-Oct-19	-		34,324		-		34,324	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2020**  
**(continued)**

**3. INCOMING RESOURCES**

	National Camps	Gaines Manor	Total year to 31-Oct-2020	Total year to 31-Oct-2019
	£	£	£	£
<b>a) Voluntary Income</b>				
Gifts and Donations	2,809	70,806	73,615	36,615
Gift Aid Recoverable	-	11,416	11,416	3,106
	<b>2,809</b>	<b>82,222</b>	<b>85,031</b>	<b>39,721</b>
<b>b) Incoming Resources from Charitable Activities</b>				
Accommodation & Activity Fees	445	15,026	15,471	73,882
Internship Fees	-	600	600	5,509
	<b>445</b>	<b>15,626</b>	<b>16,071</b>	<b>79,391</b>
<b>c) Other incoming Resources</b>				
Covid-19 Support Grants	-	33,110	33,110	-
Sundry	142	897	1,039	1,437
	<b>142</b>	<b>34,007</b>	<b>34,149</b>	<b>1,437</b>

**4. RESOURCES EXPENDED**

	National Camps	Gaines	Total year to 31-Oct-2020	Total year to 31-Oct-2019
<b>a) Charitable Activities</b>				
Activities & Events Costs	100	3,915	4,015	32,137
Advertising & Publicity	-	575	575	1,325
Catering & Housekeeping	-	1,649	1,649	4,682
Depreciation	-	8,842	8,842	11,442
Dues and Subscriptions	108	461	569	972
Grants and subsidies given	-	-	-	1,308
Insurance	40	6,784	6,824	7,000
Interns	-	790	790	- 4,745
Miscellaneous	-	16	16	7
Motor Vehicle Expenses	-	178	178	3,025
Office & Stationery	231	385	616	597
Property - Rent & Taxes	-	5,041	5,041	6,634
Property - Repairs & Maintenance	-	16,821	16,821	24,548
Small Tools & Equipment	-	1,441	1,441	781
Shop Expenses	-	662	662	1,797
Staff Salaries	-	26,091	26,091	0
Payroll Administration	-	597	597	-
Staff Costs & Training	218	216	434	8,625
Telephone & Broadband	34	716	750	1,064
Transaction Fees	21	-	21	110
IT & Systems	1,294	291	1,585	703
Travel & Subsistence	82	-	82	194
Utilities	-	16,287	16,287	14,847
	<b>2,128</b>	<b>91,758</b>	<b>93,886</b>	<b>126,544</b>

There are no commitments under non-cancellable operating leases, capital commitments or contingent liabilities for the year ended 31 October 2020.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2020  
(continued)**

<b>4. RESOURCES EXPENDED (continued)</b>	National Camps	Gaines Manor	Total year to 31-Oct-2020	Total year to 31-Oct-2019
<b>b) Governance Costs</b>	£	£	£	£
Bank charges	2	2	4	4
Regulatory & Filing Costs	510	-	510	13
Legal & Professional Fees (Governance)	1,358	200	1,558	1,634
Independent Examiner's Fee	250	-	250	200
	<b>2,120</b>	<b>202</b>	<b>2,322</b>	<b>1,851</b>

<b>5. RESTRICTED FUNDS</b>	As at 31 Oct 2019	Income	Expenditure	As at 31-Oct-2020
	£	£	£	£
Gaines Manor	(234)	131,855	91,960	39,661

The restricted funds are wholly represented by net assets of the charity as shown in the balance sheet on page 9

<b>6. CASH AT BANK &amp; IN HAND</b>	National Camps	Gaines Manor	Total 31 Oct 2020	Total 31 Oct 2019
	£	£	£	£
Cash on Hand	-	123	123	123
Current Accounts	1,479	42,663	44,142	11,361
Savings Accounts		10,000	10,000	10,412
	<b>1,479</b>	<b>52,786</b>	<b>54,265</b>	<b>21,896</b>

<b>7. DEBTORS AND PREPAYMENTS</b>	National Camps	Gaines Manor	Total 31 Oct 2020	Total 31 Oct 2019
Sundry Debtors	-	175	175	430
Gift Aid Recoverable	-	14,522	14,522	6,840
Internal	9,828	(9,828)	-	-
	<b>9,828</b>	<b>4,869</b>	<b>14,697</b>	<b>7,270</b>

<b>8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	National Camps	Gaines Manor	Total 31 Oct 2020	Total 31 Oct 2019
	£	£	£	£
Sundry Creditors	250	700	950	7,615
	<b>250</b>	<b>700</b>	<b>950</b>	<b>7,615</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2020**  
**(continued)**

<b>9. CREDITORS AND LONG-TERM LIABILITIES</b>	National Camps	Gaines Manor	Total	Total
<b>AMOUNTS DUE IN MORE THAN ONE YEAR</b>			31 Oct 2020	31 Oct 2019
	£	£	£	£
Trustees Loans	-	43,820	43,820	44,200

**10. STAFF COSTS AND NUMBERS**

Camp XL employed 2 staff members during the year, one for the entire period, and the other commencing September 2019. The total salary cost including National Insurance and Employer Pension Contributions amounted to £26,091 (2019: £nil)

	Year to 31 Oct 2020	Year to 31 Oct 2019
	£	£
Salaries	23,844	-
Social Security Costs	1,099	-
Pension costs (defined contribution scheme)	1,148	-
	<u><b>26,091</b></u>	<u><b>-</b></u>

**11. TRUSTEES AND OTHER RELATED PARTIES**

During the year Camp XL repaid £ 380 (2018/19: £ nil) in long-term loan liabilities to trustee Mr Jeremy Smith and spouse Mrs Lois Smith. No additional loans were advanced (prior year: nil). The loans were to assist in the general running costs of the Charity, in furtherance of the Charity's objects. The total loan liability as at the 31st October 2020 stands at £43,820 (prior year: £44,200) as detailed in note 9 of the Reports & Financial Statements.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

**12. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES**

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1112693 and is not, therefore subject to Corporation Tax and does not have a Share capital.

	Year to 31 Oct 2020	Year to 31 Oct 2019
	£	£
Surplus / (Deficit) for the financial year	39,043	(7,846)
Other recognised gains	-	-
	<u><b>39,043</b></u>	<u><b>(7,846)</b></u>
Balance Brought Forward	11,675	19,521
Closing Funds at 31st October 2020	<u><b>50,718</b></u>	<u><b>11,675</b></u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2020**  
**(continued)**

**13. RISK ASSESSMENT**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the trustees' report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Camp XL on the accounts for the period ended 31st October 2020 set out on pages 8 to 15.

### Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the trustees of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees' requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Edwin Davidson



Date:

29 July 2021