YORKSHIRE CAMPS

England & Wales · Charity number 1150933

Details

Status	Registered
Legal form	Charitable company
Company number	08355035
Registered	2013-02-22
Register	View on the Charity Commission register

Contact

Address	Netherside Hall Threshfield North Yorkshire BD23 5PP
Phone	01756753227
Email	info@yorkshirecamps.org.uk
Website	www.yorkshirecamps.org.uk

Activities

Objects: 1. TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO PARTICULARLY (THOUGH NOT EXCLUSIVELY) BY MEANS OF ESTABLISHING AND OPERATING ONE OR MORE CENTRES FOR CHRISTIAN BASED ACTIVITY HOLIDAYS AND COURSES FOR YOUNG PEOPLE AND OTHERS WHERE THE COMMUNICATION OF THE CHRISTIAN GOSPEL WILL BE A CENTRAL FEATURE IN THE UNITED KINGDOM OR ELSEWHERE AS THE DIRECTORS OF THE CHARITY MAY FROM TIME TO TIME THINK FIT.2. TO PROMOTE AND FULFILL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN SUCH AREAS AS THE CHARITY MAY FROM TIME TO TIME BE OPERATING.

Activities: Yorkshire Camps is committed to "Sharing Jesus Christ with young people". We run holiday camps for under 18 year olds where young people can:1) Enjoy an action packed holiday2) Explore the Christian message3) Enlarge their faith

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Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities, Recreation
- **Who:** Children/young People

Geography

- East Riding Of Yorkshire
- Leeds City
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£450,834	£428,256	-	-
2024-08-31	£393,525	£325,096	-	-
2023-08-31	£568,427	£279,316	£989,381	0
2022-08-31	£349,184	£164,593	-	-
2021-08-31	£243,919	£116,958	-	-

Trustees

Name	Role	Appointed
ANDY PEACE	Chair	2013-02-12
Anita Jane Ellershaw		2016-09-28
DANIEL JAMES THAW		2014-05-01
David Roger Lovelock		2019-02-01
JOHN MICHAEL GREEN		2013-09-05
Judith Backley Gurney		2016-09-28
ROGER DAVID CARSWELL		2013-02-12

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YORKSHIRE CAMPS

England & Wales - Charity number 1150933

Accounts

Company Registration Number: 08355035

Charity Registration Number: 1150933

YORKSHIRE CAMPS

REPORTS AND FINANCIAL STATEMENTS

FINANCIAL YEAR ENDED 31 AUGUST 2025

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

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YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Legal Status	Yorkshire Camps is a company limited by guarantee and a registered charity
Registered Charity Name	Yorkshire Camps
Charity Number	1150933
Company Registration Number	08355035
Registered Office	Netherside Hall Threshfield, North Yorkshire, BD23 5PP
Directors/Trustees	Roger Carswell Anita Ellershaw John Green Judith Gurney David Lovelock Andy Peace Dan Thaw
Secretary	Andy Peace
Key Management	Andy Peace
Solicitor	The charity engages specialist solicitors on an ad hoc basis as required
Bankers	National Westminster Bank Skipton (A) Branch, Exchange Buildings, High Street, Skipton, BD23 1JA Monmouthshire Building Society Monmouthshire House, John Frost Square, Newport, NP20 1PX Kingdom Bank Media House, Padge Road, Beeston, Nottingham, NG9 2RS Shawbrook Bank Lutea House, Warley Hill Business Park, The Drive, Great Warley, Brentwood CM13 3BE
Independent Examiner	J Clarkson 25 Somerdale Grove, Leeds, LS13 4SD

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

TRUSTEES REPORT

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their annual Trustees' Report and the financial statements of the charity for the financial year ended 31 August 2025. These reports and statements are also prepared to meet the requirements for a Directors' Report and accounts for the Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charities Act 2011, the Companies Act 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

10 Years at Netherside Hall

The Yorkshire Camps Trustees want to give thanks to God for His wonderful provision over the past ten years that we have been based at Netherside Hall. It has been encouraging to celebrate, first with past team members at our reunion in January where we had a service of thanksgiving looking back on some of the memories, stories and answers to prayer. Then, at our annual open day, we had some displays on the 200 year history of the hall as well as sharing our future plans. We echo what the prophet Isaiah said in the Bible; 'Sing to the Lord for He has done wonderful things.'

Structure, Governance and Management

Governing Document
The organisation is a charitable company limited by guarantee, incorporated on 10 January 2013 and registered as a charity on 22 February 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Trustees
New Trustees are short listed and discussed by the existing board of Trustees. Those considered suitable are invited to join the board of Trustees. The new Trustees are fully inducted into the management structure of the Charity and all the requirements on them as Trustees.

Risk Management
The Trustees have assessed the major risks that the charity is exposed to and are satisfied that there are systems and procedures in place to minimise exposure to the major risks. These major risks are reviewed regularly, along with the management procedures for dealing with them.

Objectives and Activities

Yorkshire Camps exists to 'Share Jesus Christ with young people'. This aim drives everything we do. Our primary focus is residential camps held at Netherside Hall.

Our camps allow those who are 8 – 18 years old to:

Enjoy an action packed holiday
Explore the Christian message
Enlarge their faith

1. Enjoy an action packed holiday
We want every camper to come and experience an amazing time with us, having fun, making friends and creating memories. There is a mixture of activities and games which they can enjoy at various locations across the site (in the woods, on the field and the front lawn) providing a wide variety of interest and different types of challenge.

2. Explore the Christian message
Looking at what the Bible teaches us about Jesus is a central part of every camp. We take time to look together at parts of the Bible to understand what it says and then discuss its relevance to us today. We seek to do this in a fun and age-appropriate way so that every camper has a clear understanding. We encourage campers to discuss what they have learnt with their leaders and to ask questions. We do not presume that campers have any prior Bible knowledge, nor do we seek to impose anything upon them. Instead, we want them to have time to explore the historical truths of the Christian faith as revealed to us through the person of Jesus and in the Bible.

3. Enlarge their faith
Some campers do come to us with their own Christian faith which we love to see and encourage them in. Many will see their faith grow while they are with us on camp and we want to help them continue as they return to normal life.

We offer a 'Postal Bible Club' where they can receive worksheets on different Bible passages, which they complete at home and return to us. All campers are also offered a free book at the end of camp. We have a range of titles they can choose from including apologetics, Bible reading notes, Christian fiction and books on different themes such as answering questions, friendships and overcoming doubt. There are also a range of colouring and puzzle books to help younger campers engage with Bible stories.

Public Benefit and community links

The charity Trustees have complied with the duty in section 4 of the 2006 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission.

We have an active bursary fund which helps those who can't afford the full cost of camp to still be able to attend. We fully subsidise a school from Leeds which enables them to attend camp.

We love to welcome groups onto our site whenever possible. This year we have had the local young farmers for an evening of archery, a Third Age group hearing about the history of the Hall, a local school sports day and some Duke of Edinburgh volunteers.

In addition, we hosted our annual coffee morning in November and open day in May. We estimate that well over 500 people visited us during the open day which was very encouraging.

Joe McNutt, our Community and Schools Worker, continues to go into the local primary schools taking assemblies/collective worship and RE lessons. We welcome the schools to us at both Christmas and Easter for half a day, looking at these two special times for Christians and what they mean.

There is no charge for any of these events.

Achievements and performance

Camps
We are thrilled to have welcomed over 1,800 campers and visiting leaders this academic year, an increase of 25% on the previous year. There has been a slight increase in the number of camps (41 including two separate day camps and two residentials at a new location, Inskip), but we are trying to increase the occupancy levels across the camps. This is because we can't realistically include any more camps in our diary schedule.

During the year we have supported 127 campers with full bursaries and 40 with partial bursaries. A total of £12,018 was spent assisting families who struggled to meet the cost of sending their children to our camps. We are thankful to every person who donates specifically to the Assisted Places Fund, allowing us to fully or partially subsidise the cost of camp to those who need it most.

As we continue to prayerfully consider a new centre in the north of England, we were approached by a church in Inskip to investigate whether we could use their church grounds for a camp. It provided an opportunity to grow our existing provision and test the waters for a camp centre in the North West. The camp was a very special time and whilst numbers were not particularly high, it was a really encouraging start.

Organisation Management and Staffing
The Trustees meet every quarter to discuss the overall vision of Yorkshire Camps and the financial, staffing and safety implications of keeping the Charity running smoothly and in line with both the aims and all legal obligations. They are contacted between meetings if there is something that requires their input and the operational Director is grateful for their wisdom and availability in this regard.

They delegate the day to day running of Yorkshire Camps to Andy Peace and the Senior Leadership Team (SLT) who work alongside him. Dave Fielder (Team Manager) and Hannah Peace (Charity Administrator) continue on the SLT and Joe McNutt has joined this year which has been a huge help with his input and insights.

Staffing and volunteers
There is a Staff Team of eight (two part-time) and we are looking forward to four new members joining us from September 2025. Three have come through contact on camps and the Training Team and we are very pleased that they now want to join us on a more permanent basis.

The additional staff will expand our workload capacity and enable the demanding work of leading and speaking on camps to be shared more widely. We are also looking forward to the fresh ideas and creativity they will bring which is extremely important for helping us to stay relevant and fully booked in this challenging world.

No Staff member receives a salary from Yorkshire Camps which makes joining the team a big step of faith. We're very thankful for each Staff member and those who support them financially, allowing them to be part of the team at Yorkshire Camps.

We had 12 Training Team members this year (including one who stayed on for a second year) who were aged 18 – 23, join us for their gap year. These young people are such an asset to Yorkshire Camps and so helpful in getting alongside the campers and running all the games and activities on camp.

248 volunteers* helped us across all of our camps, which is a huge increase of 118% on the previous year. We love having these people come and join us for one or more camps and they are such a help and encouragement to the Yorkshire Camps team. These volunteers have ranged in age from 16 to some in their eighties.

(*Not individuals as some have come more than once).

Future

Netherside Hall
We remain absolutely committed to running camps at Netherside Hall ensuring they are prepared for, and carried out to, a high standard, whether that is the accommodation, the food, the games and activities or Bible teaching. Whilst we become more experienced and familiar with camps, we want each one to be a unique, fantastic time for our campers. Therefore, we strive to be:

- People focussed: keeping campers especially at the centre of what we do, but also making everyone who comes on site feel at home and welcome at Netherside Hall

- Gospel centred: this is the core of what we do and something we never want to water down or tire of. Sharing Jesus is the best thing we can do and the greatest news we can share

- Strive for excellence: we don't want to become complacent but work hard and do our absolute best for the glory of God

Sports Barn
Following a positive pre-planning application for a Sports Barn (a sports hall that looks like a barn), we prepared a full one to seek planning permission in June. We await the outcome, but in the meantime, we have set aside some of our savings as a designated fund in anticipation of the application being successful. The proposed site is in a field that we don't currently utilise so the cost of ground works and getting electricity to the site will be substantial. However, there are enormous benefits of having a large indoor space suitable for the colder and wetter months, which can also be used in other ways.

New Centre
We would love to have new centres situated in the North East and North West of England and North East of Yorkshire. We continue to pray that God would provide a new centre at the right time.

We are encouraged that some of the Staff Team have indicated that they would be willing to move to a new centre should that possibility arise.

Financial Review

During the year the charity received income of £450,834 (previous year £393,525), with donations from individuals (£247,910) making up 55% of the total. A total of £6,611 was received from legacies, Trusts donated a further £26,270 and churches donated £14,002. Income from camps rose to £115,609 and an additional amount of £12,018 was provided as bursary place funding. The investment properties and associated garage generated £14,380 in rental payments during the year. There has been an increase in the amount of bank interest received to £14,354 due to higher interest rates and higher balances held in interest earning accounts.

Expenditure increased to £428,256 (previous year £325,096). During the year camper bathrooms were refurbished costing £26,536 and £18,692 was spent on repainting and replastering several different parts of the hall. The long-term project of replacing the hall roof has almost finished with a further £30,798 being spent this year. An old and failing septic tank was finally replaced this year and cost £5,126. A new laundry facility was created along with new offices during the redevelopment of the old outhouses and this project cost £47,197. An additional £4,000 has been spent on the new website and enhanced functionality to incorporate a booking system.

TRUSTEES REPORT

A planning application form and supporting documentation, requesting permission to erect a sports barn on an unused field, was submitted during the summer. The design work and submission were undertaken by a specialist third-party company that worked closely with Yorkshire Camps and their work cost £56,832 during the year.

During the year items which were capitalised include £21,582 spent on a second-hand small tractor and attachments to assist the work around the site, a new storage container costing £2,360 and a new upright freezer for £1,005.

Our Mustard Seeds (1 Mustard Seed = £10 monthly gift) stand at 604 per month. The regular income through the Mustard Seeds allows us to budget and gives us confidence that we can meet all our regular financial commitments. The ad hoc and unexpected gifts are also really appreciated.

We thank all our volunteers and supporters for all they did to help Yorkshire Camps over the past year, but we give all our thanks and praise to God our Father, who has done more than we have asked or imagined.

Reserves Policy

The trustees reviewed the level of unrestricted funds at the end of the financial year and decided to continue with a risk-based approach to the level of reserves held. They consider £50,000 an appropriate level for free reserves, enabling them to address any issues arising from unforeseen costs, and free reserves at 31 August 2025 were £50,000.

A review of the General Fund balance at the financial year-end has enabled additional amounts to be allocated to both restricted and designated funds. An additional amount of £10,000 has been transferred into the Assisted Places Fund to subsidise camp places in the coming years. The designated fund set up to provide initial funding to develop the plans for the sports barn received an additional £245,000, and the balance now stands at £530,000 which is just under half of the expected cost. A review of potential future projects has identified two major ones, and £20k has been set aside for further roofing work whilst £10k has been allocated for additional work on the sewerage system. This has allowed £30k to be returned to the General Fund from the Future Projects Fund and redesignated to the sports barn project.

Trustees' Responsibilities in Relation to the Financial Statements

The charity Trustees (who are also the Directors of Yorkshire Camps for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

This trustees' report was approved by the trustees at their meeting on 16 January 2026.

Signed on behalf of the board of trustees

Andy Peace
Trustee

FINANCIAL YEAR ENDED 31 AUGUST 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORKSHIRE CAMPS

I report on the accounts of the company for the financial year ended 31 August 2025, which are set out on pages 7 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

• accounting records were not kept in accordance with section 386 of the Companies Act 2006; or

• the accounts do not accord with such records; or

• the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

• the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joanna Clarkson
Member of the Institute of Chartered Accountants in England and Wales
25 Somerdale Grove, Leeds, LS13 4SD

Dated: 17 January 2026

FINANCIAL YEAR ENDED 31 AUGUST 2025

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

	Note	**Unrestricted Funds £**	**Restricted Funds £**	**Total Funds 2025 £**	Total 2024 £
Income from:					
Donations, Legacies and Grants	2	262,546	32,247	294,793	260,471
Charitable Activities	3	115,609	-	115,609	107,257
Other Trading Activities	4	9,550	-	9,550	7,378
Investments	5	28,734	-	28,734	17,644
Other Income		2,148	-	2,148	775
Total Income		**418,587**	**32,247**	**450,834**	393,525
Expenditure on:					
Charitable Activities					
Team Costs	6/7	14,845	36,831	51,676	53,617
Camp Costs	6/7	367,388	-	367,388	259,726
		382,233	36,831	419,064	313,343
Raising Funds	4/5	9,192	-	9,192	11,753
Total Expenditure		**391,425**	**36,831**	**428,256**	325,096
Net Income/(Expenditure)		**27,162**	**(4,584)**	**22,578**	68,429
Transfers between Funds		(10,676)	10,676	-	-
Net movement in Funds		**16,486**	**6,092**	**22,578**	68,429
Reconciliation of Funds:					
Total Funds brought forward		1,052,810	5,000	1,057,810	989,381
Total Funds carried forward		**1,069,296**	**11,092**	**1,080,388**	1,057,810

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

See Note 23 on page 18 for comparative figures from the financial year ended 31 August 2024.

FINANCIAL YEAR ENDED 31 AUGUST 2025

BALANCE SHEET

	Note	£	2025 £	2024 £
Fixed Assets				
Tangible Assets				
Investment Assets	13	403,000		403,000
Non-investment Assets	13	105,468		97,573
Total Tangible Assets			**508,468**	500,573
Current Assets				
Stock	14	7,679		4,619
Debtors	15	30,314		47,896
Cash at bank and in hand		564,643		528,828
Total Current Assets		**602,636**		581,343
Liabilities				
Creditors: Amounts falling due within one year	16	(30,716)		(24,106)
Net Current Assets			**571,920**	557,237
Total Assets less Current Liabilities			**1,080,388**	1,057,810
Creditors: Amounts falling due after more than one year	17		-	-
Net Assets			**1,080,388**	1,057,810

Funds of the charity		**£**	£
Restricted Income Funds	19	11,092	5,000
Unrestricted Income Funds	20	1,069,296	1,052,810
Total Funds		**1,080,388**	1.057,810

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476 of the Companies Act 2006, requiring an audit of these accounts.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The notes at pages 10 to 21 form part of these accounts.

The accounts were approved by the Board on 16 January 2026

John Green
Trustee

FINANCIAL YEAR ENDED 31 AUGUST 2025

STATEMENT OF CASHFLOW

	2025			2024		
	Unrestricted Funds		Restricted Funds	Unrestricted Funds		Restricted Funds
	£	£	£	£	£	£
Cashflows from Operating Activities:						
Net income / (expenditure) for the year (as per SOFA)	27,162		(4,584)	130,213		(61,784)
Adjustments for:						
Depreciation charges	17,052			16,001		
Investment income	(28,734)			(17,644)		
Expenditure on investment properties	2,303			3,289		
(Increase) / decrease in stocks	(3,060)			(959)		
(Increase) / decrease in debtors	18,312		(730)	(13,398)		11,002
Increase / (decrease) in creditors	1,900		4,710	4,971		(6,482)
Net cash provided by (used in) operating activities		**34,935**	**(604)**		**122,473**	**(57,264)**
Cashflows from Investing Activities:						
Investment income	28,734			17,644		
Expenditure on investment properties	(2,303)			(3,289)		
Purchase of investment property	-			-		
Purchase of plant and equipment	(24,947)			(59,794)		
Net cash provided by (used in) investing activities		**1,484**			**(45,439)**	
Cash flows from financing activities:						
Repayments of borrowing	-			-		
Net cash provided by (used in) financing activities		**-**			**-**	
Change in cash and cash equivalents		**36,419**	**(604)**		**77,034**	**(57,264)**
Cash and cash equivalents at the beginning of the year		531,293	(2.465)		454,259	54,799
Cash and cash equivalents at the end of the year		**567,712**	**(3,069)**		**531,293**	**(2,465)**

NOTES ON THE ACCOUNTS

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the note(s) to these accounts. The accounts have been prepared to give a 'true and fair view' in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been earmarked by the trustees for specific future purposes or projects.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for a particular purpose.

The aims and use of each designated and restricted fund are set out in notes 19 and 20 to the financial statements.

1.3 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, grants and investment income is reported in the Statement of Financial Activities during the year in which income is received.

Income from charitable activities is included in the Statement of Financial Activities in the year in which the corresponding services are delivered. As a result, invoiced camp fees that relate to future periods are recorded as deferred income.

Gifts in kind are measured at fair value (the amount for which the asset could be exchanged) unless impracticable to do so. Those gifts in kind received for use by the charity are included in the Statement of Financial Activities as income from donations when receivable. A corresponding amount is also recognised as expenditure during the period of receipt.

The value of any voluntary help received by the charity is not included in the accounts, but is described in the trustees' annual report.

1.4 Resources expended

Expenditure is recognised on an accruals basis once there is a legal or constructive obligation to make payments to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Where costs cannot be directly attributed to specific activities they have been allocated on a basis consistent with the use of the resources. Costs are apportioned between the periods relating to when camps are taking place, and the remaining time when the core team members are resident on site receiving teaching, training and preparing for the upcoming camps. The following apportionment has been applied to the costs of charitable activities, and is reflected in Notes 6 and 7.

	Camp	Team
Housekeeping	56%	44%
Utilities	56%	44%

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

The cost of raising funds includes the expenditure incurred in maintaining and insuring the investment properties, merchandise printed with a Yorkshire Camps logo which has been purchased for resale, and the cost of producing leaflets encouraging voluntary contributions to the work of the charity.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. There is a de minimis limit set on capitalising items, which is currently £750. The depreciation is calculated to write off the cost less estimated residual value of each asset over its expected useful life, using the following values:

Equipment and Machinery	10% straight line
Fixtures and Fittings	15% straight line
Computer and Office Equipment	33% straight line
Vehicles	33% straight line
Investment Property	It is the policy of the charity to maintain properties to such a standard that their value is not impaired by the passage of time. The residual value is similar to the original cost and depreciation is immaterial.

An impairment review is conducted annually on the investment properties to ensure nothing has impacted on their value.

Stock

Stock is valued at the lower of cost or net realisable value.

Debtors

Debtors are recognised at the settlement amount, and prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS, LEGACIES AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total £	2024 £
Donations and gifts – individuals	222,833	25,077	247,910	217,512
Legacies	6,611	-	6,611	8,678
Donations and gifts – churches	10,802	3,200	14,002	2,787
Donations and gifts – trusts and companies	22,300	3,970	26,270	21,494
In kind	-	-	-	10,000
	262,546	**32,247**	**294,793**	260,471

See Note 23 on page 18 for comparative figures from the financial year ended 31 August 2024.

3. CHARITABLE ACTIVITIES

	2025 **£**	2024 £
Camps	53,090	43,478
Camps for schools	21,001	20,646
Camps for churches	41,518	43,133
	115,609	107,257

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds 2025 **£**	2024 £
Income from charitable trading	9,550	7,378
Charitable Trading: cost of goods sold	(6,889)	(8,464)
Net proceeds of trading activities	2,661	(1,086)
Other costs inc publicity	(2,601)	(2,171)
Net other trading activities	**60**	(3,257)

5. INVESTMENT ACTIVITIES

	2025 **£**	2024 £
Investment Property income	14,380	14,720
Investment Property costs	(2,303)	(3,289)
Net Investment Property income	12,077	11,431
Interest bearing accounts	14,354	2,924
Net Investment Activities	**26,431**	14,355

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Camp Costs £	Team Costs £	Total Costs 2025 £	2024 £
Camp expenses	10,283	-	10,283	11,038
Food and housekeeping	40,849	9,280	50,129	46,712
Depreciation	17,052	-	17,052	16,001
Gifts in Kind	-	-	-	-
Support Costs	299,170	42,396	341,566	239,579
Governance Costs	34	-	34	13
	367,388	**51,676**	**419,064**	313,343

See Note 23 on page 19 for comparative figures from the financial year ended 31 August 2024.

7. SUPPORT COSTS

	Camp Costs £	Team Costs £	Total Costs 2025 £	2024 £
Office Costs	39,921	190	40,111	29,045
Team and volunteers	10,912	26,390	37,302	34,389
Netherside Hall and site refurbishment and equipment	185,148	459	185,607	114,850
Maintenance, health and safety, grounds	42,832	-	42,832	28,549
Utilities	20,357	15,357	35,714	32,746
	299,170	**42,396**	**341,566**	239,579

In preparing the financial statements, the trustees consider it is appropriate to identify the costs that, whilst being necessary to deliver the camps, do not themselves produce or constitute the output of the charitable activity, and then classify these as support costs which are related to the delivery of the charitable activity.

See Note 23 on page 19 for comparative figures from the financial year ended 31 August 2024.

8. GOVERNANCE COSTS

	Camp Costs £	Total Costs 2025 £	2024 £
Charitable Administration	34	34	13
	34	**34**	13

9. TRUSTEES

In 2024/25 no Trustees were paid by the charity, nor did any receive payment for professional or other services supplied to the charity. No Trustees had expenses reimbursed during 2024/25. (2023/24 £228.45).

10. EMPLOYEES

There were no employees during the year. The charity is staffed entirely by volunteers, who are expected to raise their own financial support whilst they assist with the running of the charity.

11. RELATED PARTY TRANSACTIONS

The total value of donations received during the year from Trustees and their close family was £4,180. All of the donations were unrestricted, except for a donation of £1,000 which was given to the Assisted Places Fund from the proceeds of Christmas card sales by 10ofthose.

Roger Carswell, a Trustee, rents the garage at 30 Badgergate at an open market rate and paid £580 during the year.

During the year James Gurney, a professional builder and husband of Judith Gurney a Trustee, was involved in the renovation of the Outhouses. He was paid £9,136 for his labour and some building materials he supplied and the labour was supplied at below market rates.

10ofthose whose directors include Roger Carswell, a Trustee, and Jonathan Carswell, a close family member with a controlling interest, supplied Christian books costing £1,724.

Tom Hinton, a close family member of John Green, a Trustee, was the main speaker at one of the residential camps and was paid £250.

Harry Peace, son of Andy Peace, a Trustee, had a vehicle where he paid for its fuel and used it to transport some members of the Training Team to various destinations during the year. A payment of £0.45 was reimbursed for each mile travelled, and he received a total of £179 during the year.

12. CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13. TANGIBLE FIXED ASSETS

	Office equipment	**Fixtures and fittings**	**Equipment and machinery**	**Investment Property**	**Vehicles**	**Total 2025**	2024
	£	**£**	**£**	**£**	**£**	**£**	£
Cost							
At 1 Sept 2024	1,483	12,511	133,074	403,000	4,000	554,068	494,274
Additions	-	1,005	23,942	-	-	24,947	59,794
At 31 August 2025	**1,483**	**13,516**	**157,016**	**403,000**	**4,000**	**579,015**	554,068
Depreciation							
At 1 Sept 2024	1,483	7,386	40,656	-	3,970	53,495	37,494
Charge for the Period	-	1,611	15,411	-	30	17,052	16,001
At 31 August 2025	**1,483**	**8,997**	**56,067**	**-**	**4,000**	**70,547**	53,495
Net Book Value							
At 31 August 2025	**0**	**4,519**	**100,949**	**403,000**	**0**	**508,468**	
At 31 August 2024	0	5,125	92,418	403,000	30	500,573	

See Note 23 on page 19 for comparative figures from the financial year ended 31 August 2024.

14. STOCK

	2025 £	2024 £
Merchandise	7,679	4,619
	7,679	4,619

15. DEBTORS: Amounts falling due within one year

	2025 £	2024 £
HMRC Gift Aid Reclaim	1,412	10,709
Income received but not banked	11,337	14,278
Refund of supplier overpayment	-	77
Prepayment of expenditure	17,565	20,654
Camp Debtors	-	2,178
	30,314	47,896

16. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Trade Creditors	16,688	16,298
Deferred Income	14,028	7,808
	30,716	24,106

Deferred Income

Category	**Balance 01/09/24 £**	**Released In Year £**	**New Deferrals £**	**Balance 31/08/25 £**
Individual camp fees in advance	5,010	(5,010)	7,790	7,790
Church camp fees in advance	330	(330)	-	-
Church camp holding deposits in advance	200	(200)	-	-
Total camps fees received in advance	**5,540**	**(5,540)**	**7,790**	**7,790**
Donations towards costs of Training Team members in coming year	1,688	(1,688)	5,658	1,688
R Carswell garage rental payments in advance	580	(580)	580	580
Total Deferred Income	**7,808**	**(7,808)**	**14,028**	**7,808**

See Note 23 on page 19 for comparative figures from the financial year ended 31 August 2024.

17. COMMITMENTS

Yorkshire Camps have leased Netherside Hall from The Liz and Terry Bramall Foundation for 25 years from 1 May 2022, at a cost of £1 per year.

18. CREDITORS: Amounts falling due after more than one year

	2025	2024
	£	£
	-	-

19. RESTRICTED INCOME FUNDS

	Balance 01/09/24	**Incoming Resource**	**Outgoing Resource**	**Transfers**	**Balance 31/08/25**
	£	**£**	**£**	**£**	**£**
Assisted Places Fund	5,000	8,110	-	(2,018)	**11,092**
Training Team and Bursary Fund	-	24,137	36,831	12,694	**-**
	5,000	**32,247**	**36,831**	**10.676**	**11,092**

Assisted Places Fund
The fund contains monies donated to the charity to provide holidays for free or at a reduced cost in cases of financial hardship.

Training Team and Bursary Fund
This fund has been set up for donations which contribute towards the day to day living costs and other expenses associated with the members of the Training Team.

See Note 23 on page 20 for comparative figures from the financial year ended 31 August 2024.

20. UNRESTRICTED INCOME FUNDS

	Balance 01/09/24	**Incoming Resources**	**Outgoing Resources**	**Transfers**	**Balance 31/08/25**
	£	**£**	**£**	**£**	**£**
General Fund	111,372	418,587	206,274	(217,656)	**106,029**
Building Fund	26,553	-	30,797	4,244	**-**
Coach House Refurbishment Fund	21,674	-	9,410	(12,264)	**-**
Property Fund	403,000	-	-	-	**403,000**
Sports Barn Fund	285,000	-	-	245,000	**530,000**
Future Projects Fund	205,211	-	144,944	(30,000)	**30,267**
	1,052,810	**418,587**	**391,425**	**(676)**	**1,079,296**

The trustees have chosen to create the following designated funds from surplus unrestricted funds:

Building Fund
This fund is to assist with the refurbishment of Netherside Hall and other structures within the estate.

Property Fund
The fund has been created, and will be maintained, at the value of the property owned by the charity to give a clearer understanding of the 'free' unrestricted reserves available for general use.

Coach House Refurbishment Fund
Previously, the Trustees designated £75,000 of general funds to meet the initial costs of the Coach House refurbishment. The remaining balance has been used to meet the outstanding costs of the project.

Sports Barn Fund
The fund will be used to further investigate the possibility of building a large sports barn on the estate to provide a large indoor space for activities during inclement weather.

Future Projects Fund
The Trustees have approved a program of works for the coming years which will improve the facilities and activities available for those who attend camps and the team members that run them. In 2022/23 they allocated £250,000 in initial funding which enabled a number of projects to be completed and other larger ones to have feasibility studies carried out.

See Note 23 on page 20 for comparative figures from the financial year ended 31 August 2024

21. TRANSFERS

Transfers to / (from) the General Fund

	£	£
Restricted Funds:		
Assisted Places Fund	2,018	
Training Team & Bursary Fund	(12,694)	
		(10,676)
Designated Funds:		
Building Work Fund	(4,244)	
Future Projects Fund	30,000	
Coach House Refurbishment Fund	12,264	
Sports Barn Fund	(245,000)	
		(206,980)
		(217,656)

Explanation of transfers to / (from) the General Fund

Assisted Places Fund – bursary places funded in 24/25	12,018
Assisted Places Fund – to fund places in coming years	(10,000)
Training Team and Bursary Fund – to meet overspend	(12,694)
Building Work Fund – to close the fund	(4,244)
Future Projects Fund – return of unspent initial funding	30,000
Coach House Refurbishment Fund – to close fund	12,264
Sports Barn Fund – funding to progress project	(245,000)
	(217,656)

See Note 23 on page 20 for comparative figures from the financial year ended 31 August 2024.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Income Funds	-	11,092	**11,092**
Unrestricted Income Funds	508,468	560,828	**1,069,296**
Total Funds	**508,468**	**571,920**	**1,080,388**

See Note 23 on page 21 for comparative figures from the financial year ended 31 August 2024

23. INFORMATION FROM FINANCIAL YEAR ENDED 31 AUGUST 2024 FOR COMPARISON

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total 2023 £
Income from:					
Donations, Legacies and Grants	2	221,727	38,744	260,471	452,449
Charitable Activities	3	107,257	-	107,257	94,838
Other Trading Activities	4	7,378	-	7,378	6,068
Investments	5	17,644	-	17,644	14,310
Other Income		775	-	775	762
Total Income		**354,781**	**38,744**	**393,525**	568,427
Expenditure on:					
Charitable Activities					
Team Costs	6/7	13,714	39,903	53,617	33,912
Camp Costs	6/7	199,101	60,625	259,726	238,001
		212,815	100,528	313,343	271,913
Raising Funds	4/5	11,753	-	11,753	7,403
Total Expenditure		**224,568**	**100,528**	**325,096**	279,316
Net Income/(Expenditure)		**130,213**	**(61,784)**	**68,429**	289,111
Transfers between Funds		(9,479)	9,479	-	-
Net movement in Funds		**125,734**	**(57,305)**	**68,429**	289,111
Reconciliation of Funds:					
Total Funds brought forward		932,076	57,305	989,381	700,270
Total Funds carried forward		**1,052,810**	**5,000**	**1,057,810**	989,381

NOTE 2. DONATIONS, LEGACIES AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total £	2023 £
Donations and gifts – individuals	182,312	35,200	217,512	217,735
Legacies	8,678	-	8,678	-
Donations and gifts – churches	2,387	400	2,787	6,814
Donations and gifts – trusts and companies	18,350	3,144	21,494	227,900
In kind	10,000	-	10,000	-
	221,727	**38,744**	**260,471**	452,449

NOTES ON THE ACCOUNTS

NOTE 6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Camp Costs £	Team Costs £	Total Costs 2024 £	2023 £
Camp expenses	11,038	-	11,038	13,517
Food and housekeeping	36,738	9,974	46,712	37,459
Depreciation	16,001	-	16,001	10,312
Gifts in Kind	-	-	-	-
Support Costs	195,936	43,643	239,579	211,612
Governance Costs	13	-	13	13
	259,726	**53,617**	**313,343**	271,913

NOTE 7. SUPPORT COSTS

	Camp Costs £	Team Costs £	Total Costs 2024 £	2023 £
Office Costs	28,649	396	29,045	20,126
Team and volunteers	8,467	25,922	34,389	22,182
Netherside Hall and site refurbishment and equipment	111,606	3,244	114,850	111,395
Maintenance, health and safety, grounds	28,549	-	28,549	33,315
Utilities	18,665	14,081	32,746	24,594
	195,936	**43,643**	**239,579**	211,612

NOTE 13. TANGIBLE FIXED ASSETS

	Office equipment £	Fixtures and fittings £	Equipment and machinery £	Investment Property £	Vehicles £	Total 2024 £	2023 £
Cost							
At 1 Sept 2023	1,483	9,064	76,727	403,000	4,000	494,274	458,768
Additions	-	3,447	56,347	-	-	59,794	35,506
At 31 August 2024	**1,483**	**12,511**	**133,074**	**403,000**	**4,000**	**554,068**	494,274
Depreciation							
At 1 Sept 2023	1,483	5,682	27,349	-	2,980	37,494	27,182
Charge for the Period	-	1,704	13,307	-	990	16,001	10,312
At 31 August 2024	**1,483**	**7,386**	**40,656**	**-**	**3,970**	**53,495**	37,494
Net Book Value							
At 31 August 2024	**0**	**5,125**	**92,418**	**403,000**	**30**	**500,573**	
At 31 August 2023	0	3,382	49,378	403,000	1,020	456,780	

NOTE 16. DEFERRED INCOME

Category	Balance 01/09/23 £	Released In Year £	New Deferrals £	Balance 31/08/24 £
Individual camp fees in advance	6,131	(6,131)	5,010	5,010
Church camp fees in advance	1,000	(1,000)	330	330
Church camp holding deposits in advance	500	(500)	200	200
Total camps fees received in advance	**7,631**	**(7,631)**	**5,540**	**5,540**
Donations towards costs of Training Team members in coming year	151	(151)	1,688	1,688
R Carswell garage rental payments in advance	435	(435)	580	580
Total Deferred Income	**8,217**	**(8,217)**	**7,808**	**7,808**

NOTES ON THE ACCOUNTS

NOTE 19. RESTRICTED INCOME FUNDS

	Balance 01/09/23	Incoming Resource	Outgoing Resource	Transfers	Balance 31/08/24
	£	£	£	£	£
Assisted Places Fund	-	8,598	-	(3,598)	**5,000**
Coach House Fund	57,305	-	60,626	3,321	-
Training Team and Bursary Fund	-	30,146	39,902	9,756	-
	57,305	**38,744**	**100,528**	**9,479**	**5,000**

NOTE 20. UNRESTRICTED INCOME FUNDS

	Balance 01/09/23	Incoming Resources	Outgoing Resources	Transfers	Balance 31/08/24
	£	£	£	£	£
General Fund	207,341	354,781	179,592	(271,158)	**111,372**
Building Fund	6,553	-	-	20,000	**26,553**
Coach House Refurbishment Fund	65,182	-	187	(43,321)	**21,674**
Property Fund	403,000	-	-	-	**403,000**
Sports Barn Fund	-	-	-	285,000	**285,000**
Future Projects Fund	250,000	-	44,789	-	**205,211**
	932,076	**354,781**	**224,568**	**(9,479)**	**1,052,810**

NOTE 21. TRANSFERS

Transfers to / (from) the General Fund

	£	£
Restricted Funds:		
Assisted Places Fund	3,598	
Training Team & Bursary Fund	(9,756)	
		(6,158)
Designated Funds		
Building Work Fund	(20,000)	
Coach House Development Fund	40,000	
Sports Barn Fund	(285,000)	
		(265,000)
		(271,158)

Explanation of transfers to / (from) the General Fund

Assisted Places Fund – bursary places funded in 23/24	9,612
Assisted Places Fund – to meet overspend	(1,014)
Assisted Places Fund – to fund places in coming years	(5,000)
Training Team and Bursary Fund – to meet overspend	(9,756)
Building Work Fund – roofing repairs	(20,000)
Coach House Development Fund – return of unspent initial funding	40,000
Sports Barn Fund – funding to progress project	(285,000)
	(271,158)

NOTE 22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Income Funds	-	5,000	**5,000**
Unrestricted Income Funds	500,573	552,237	**1,052,810**
Total Funds	**500,573**	**557,237**	**1,057,810**

YORKSHIRE CAMPS

England & Wales - Charity number 1150933

Accounts

Company Registration Number: 08355035

Charity Registration Number: 1150933

YORKSHIRE CAMPS

REPORTS AND FINANCIAL STATEMENTS

FINANCIAL YEAR ENDED 31 AUGUST 2024

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2024

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YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Legal Status	Yorkshire Camps is a company limited by guarantee and a registered charity
Registered Charity Name	Yorkshire Camps
Charity Number	1150933
Company Registration Number	08355035
Registered Office	Netherside Hall Threshfield, North Yorkshire, BD23 5PP
Directors/Trustees	Roger Carswell Anita Ellershaw John Green Judith Gurney David Lovelock Andy Peace Dan Thaw
Secretary	Andy Peace
Key Management	Andy Peace
Solicitor	The charity engages specialist solicitors on an ad hoc basis as required
Bankers	National Westminster Bank Skipton (A) Branch, Exchange Buildings, High Street, Skipton, BD23 1JA Monmouthshire Building Society Monmouthshire House, John Frost Square, Newport, NP20 1PX Kingdom Bank Media House, Padge Road, Beeston, Nottingham, NG9 2RS Shawbrook Bank Lutea House, Warley Hill Business Park, The Drive, Great Warley, Brentwood CM13 3BE
Independent Examiner	J Clarkson 25 Somerdale Grove, Leeds, LS13 4SD

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2024

TRUSTEES REPORT

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their annual Trustees' Report and the financial statements of the charity for the financial year ended 31 August 2024. These reports and statements are also prepared to meet the requirements for a Directors' Report and accounts for the Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charities Act 2011, the Companies Act 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

We give thanks to God for sustaining us and providing for us over the past year. These accounts are a record of His goodness to us as an organisation. We are thankful to every person who has given their time, their money, their resources and their prayers to help aid the cause of Yorkshire Camps as we seek to 'share Jesus Christ with young people'.

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 10 January 2013 and registered as a charity on 22 February 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Trustees

New Trustees are short listed and discussed by the existing board of Trustees. Those considered suitable are invited to join the board of Trustees. The new Trustees are fully inducted into the management structure of the Charity and all the requirements on them as Trustees.

Risk Management

The Trustees have assessed the major risks that the charity is exposed to and are satisfied that there are systems and procedures in place to minimise exposure to the major risks. These major risks are reviewed regularly, along with the management procedures for dealing with them.

Objectives and Activities

Yorkshire Camps continue to 'Share Jesus Christ with young people' which we do primarily through residential camps held at Netherside Hall.

Our camps allow those who are 8 – 18 years old to:

Enjoy an action-packed holiday
Explore the Christian message
Enlarge their faith

1. Enjoy an action packed holiday

We are keen to keep fun at the heart of every camp so we work hard to develop new games and activities for the young people to enjoy. This year we added a traverse climbing wall and craft studio in the renovated Coach House. These are both very welcome additions. We also purchased a second-hand inflatable human table football which is great fun to play and entertaining to watch.

2. Explore the Christian message

This is at the heart of all we do. We don't presume prior knowledge about what Christians believe, but simply take time to show the campers what the Bible teaches about God, His Son Jesus and His relevance to us today. We have small group discussion times each day where campers can ask questions and find the answers in the Bible.

3. Enlarge their faith

We understand that campers come from different backgrounds and some will already have a faith in God. We want to help them to grow in that faith through the Bible teaching and from being around other Christians - both the staff and through friendships with other campers.

We offer campers the opportunity to sign up to receive the Postal Bible Club worksheets each month. These are marked by some of the Staff Team and points are awarded. It's a great way of helping campers to study the Bible at home and to continue the link with Yorkshire Camps.

Every camper can choose a free book at the end of camp. There are a range of books to choose from, but they all have the aim of helping campers to either 'explore the Christian message'; further or to 'enlarge their faith'.

Public Benefit and community links

The charity Trustees have complied with the duty in section 4 of the 2006 Charities Act to have due regard to guidance on public benefit published by the Commission. Everyone is welcome on our camps whether they have faith or none. We host an open morning and an open day each year, where we welcome members of the community, supporters, potential campers and others who are interested to come along. We host a neighbour's supper just before Christmas where locals are invited to sing carols around the large open fire. It is a popular event and a highlight of the year.

This year we were due to host the local primary school's sports day but unfortunately it was cancelled due to bad weather.

The 'Big Dig' spent five days at Netherside Hall with young people from the local area, digging for historical artefacts.

Joe McNutt (Community and Schools Worker) is a regular visitor in the local primary schools, taking assemblies and RE lessons. He also invites them to two mornings at Netherside Hall for a 'Rewind to Christmas' and 'Rewind to Easter' looking at the biblical accounts for these two Christian celebrations.

Achievements and performance

Camps

This year we have welcomed 1,500 campers, 353 from schools, 605 from 32 different church groups and 542 on our open holiday camps across 12 camps.

We are really keen that no campers are turned away because of the cost of camp. We have a bursary fund for this purpose and this year we have seen a good response to a request for more funding for this account. We have supported 236 places at a cost of £9,612 and £8,598 was received from donors as a contribution towards the bursary fund.

Organisation Management and Staffing

The Trustees have oversight of Yorkshire Camps. They meet quarterly to discuss progress, assess risks and safeguarding and to make major decisions about the future such as building projects. They are also involved in the appointment of members of the Staff Team.

They have delegated the day-to-day responsibility of managing Yorkshire Camps and Netherside Hall to Andy Peace. He leads the Senior Leadership Team which comprises of Dave Fielder (Training Team Manager) and Hannah Peace (Charity Administrator), who meet weekly.

Staffing and volunteers

There is a Staff Team of eight, two of whom are part-time. We would love to see a number of additional roles filled this year to grow the team further.

We are indebted to all our staff and volunteers who make running Yorkshire Camps viable.

All our staff are self-funded and receive no salary or payment from Yorkshire Camps. This allows the camps to remain affordable and comparatively low cost to many other outdoor activity centres. We are grateful to all those who give to support the Staff Team financially to enable us to keep this model.

TRUSTEES REPORT

The Training Team (our gap year programme) had fourteen young people (aged 18 – 23) this year including two who were part of Training Team Plus. This is the first year that we have had a second year for the Training Team and whilst we learnt lessons along the way, it is something we plan to continue.

Volunteers are a large part of our community. They range in age from 16 – 80+! We are assisted by some who take on large responsibility particularly around finance and bookings. There are others who come each week to help maintain the building and grounds. Many come to help on the camps in all roles such as cooking, cleaning and with the campers. We have had well over 100 volunteers on camp this year (this includes some who have come more than once).

Future

As we continue to approach capacity, we are praying about new centres being established across the north of England as there is a clear need and demand for more.

We aim to consistently provide high quality camps in accordance with our three values:

- People focussed
- Gospel centred
- Strive for excellence

We do not take the demand for camps for granted and continually aim to improve them and to promote them widely. The gospel is at the centre of what we do, and we want to proclaim the name of Jesus clearly on all our camps.

We hope to apply for planning permission for a sports barn which would provide us with a large indoor space to use in the winter months and on wet days, giving us more flexibility with activities.

We keep our activities, equipment, building and site fresh and well maintained so they continue to be safe, enjoyable and exciting for campers to return to that they may feel at home and welcome.

Financial Review

During the year the charity received income of £393,525 (previous year £568,427), with donations from individuals (£217,512) making up 55% of the total. A total of £8,678 was received from legacies, Trusts donated a further £21,494 and churches donated £2,787. The 30% reduction in income in 2023/24 is due to Trusts making generous one-off donations to the refurbishment of the Coach House in 2022/23. Most of the Coach House refurbishment work has now been carried out and all the income donated for this specific purpose has been spent. The charity will meet the costs of the 'finishing touches' from the unrestricted income. Income from camps rose to £107,257 and an additional amount of £9,612 was provided as bursary place funding. The investment properties and associated garage generated £14,720 in rental payments during the year.

Expenditure increased to £325,096 (previous year £279,316). During the year £114,850 was spent refurbishing the Coach House and it is envisaged a further £20,000 will be required to finish the project. A new website has been designed at a cost of £3,000 and in the new financial year the functionality will be expanded to incorporate a booking system. Replacing the kitchens used by the Training Team cost £9,011, and £14,664 was spent on resurfacing part of the driveway which has improved access to the site.

During the year items which were capitalised include £32,374 spent on installing a new zip line and swings, an air source heat pump for the Coach House costing £21,306 and a new storage shed at £2,299.

Our Mustard Seeds (1 Mustard Seed = £10 monthly gift) has grown incredibly to 604 per month. The regular income through the Mustard Seeds allows us to budget and gives us confidence that we can meet all our regular financial commitments. The ad hoc and unexpected gifts are also really appreciated.

We thank all our volunteers and supporters for all they did to help Yorkshire Camps over the past year, but we give all our thanks and praise to God our Father, who has done more than we have asked or imagined.

Reserves Policy

The trustees reviewed the level of unrestricted funds at the end of the financial year and decided to continue with a risk-based approach to the level of reserves held. They consider £50,000 an appropriate level for free reserves, enabling them to address any issues arising from unforeseen costs, and free reserves at 31 August 2024 were £50,000.

TRUSTEES REPORT

The trustees continue to consider plans for new and upgraded facilities at Netherside Hall and within the estate grounds. As projects are completed, they approve new ones to be funded from the designated 'Future Projects Fund'. During the year the new kitchens were installed, the entrance road has been tarmacked, a feasibility study carried out for a new sports barn and planning approval has been obtained for conversion of some outbuildings to provide additional office space. In the coming year there are plans to upgrade the camper bathrooms and toilets in the hall, convert the outbuildings and continue to develop the functionality of the website.

The trustees have also decided to designate funding for several ongoing projects including £5,000 for the bursary fund to allow more individuals to access camps, £30,000 to the Building Work Fund for the remaining section of hall roof which needs replacing. The cost of refurbishing the Coach House was initially met from a designated fund, but generous grants and donations have covered most of the expenditure. The outstanding finishing touches are around £20,000 and will be met from the designated fund while the unused balance of £40,000 has been transferred back to the General Purpose Fund. Finally, a designated fund has been set up to provide initial funding to develop the plans for the sports barn. A feasibility study and informal discussions with the local planning authority received favourable responses, and further work is needed before formal plans are submitted.

Trustees' Responsibilities in Relation to the Financial Statements

The charity Trustees (who are also the Directors of Yorkshire Camps for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

Signed on behalf of the board of Trustees

29 January 2025

FINANCIAL YEAR ENDED 31 AUGUST 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORKSHIRE CAMPS

I report on the accounts of the company for the financial year ended 31 August 2024, which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

• accounting records were not kept in accordance with section 386 of the Companies Act 2006; or

• the accounts do not accord with such records; or

• the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

• the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

29 January 2025

Joanna Clarkson
Member of the Institute of Chartered Accountants in England and Wales
25 Somerdale Grove, Leeds, LS13 4SD

FINANCIAL YEAR ENDED 31 AUGUST 2024

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total 2023 £
Income from:					
Donations, Legacies and Grants	2	221,727	38,744	260,471	452,449
Charitable Activities	3	107,257	-	107,257	94,838
Other Trading Activities	4	7,378	-	7,378	6,068
Investments	5	17,644	-	17,644	14,310
Other Income		775	-	775	762
Total Income		**354,781**	**38,744**	**393,525**	568,427
Expenditure on:					
Charitable Activities					
Team Costs	6/7	13,714	39,903	53,617	33,912
Camp Costs	6/7	199,101	60,625	259,726	238,001
		212,815	100,528	313,343	271,913
Raising Funds	4/5	11,753	-	11,753	7,403
Total Expenditure		**224,568**	**100,528**	**325,096**	279,316
Net Income/(Expenditure)		**130,213**	**(61,784)**	**68,429**	289,111
Transfers between Funds		(9,479)	9,479	-	-
Net movement in Funds		**125,734**	**(57,305)**	**68,429**	289,111
Reconciliation of Funds:					
Total Funds brought forward		932,076	57,305	989,381	700,270
Total Funds carried forward		**1,052,810**	**5,000**	**1,057,810**	989,381

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

See Note 23 on page 18 for comparative figures from the financial year ended 31 August 2023.

FINANCIAL YEAR ENDED 31 AUGUST 2024

BALANCE SHEET

	Note	£	**2024** **£**	2023 £
Fixed Assets				
Tangible Assets				
Investment Assets	13	403,000		403,000
Non-investment Assets	13	97,573		53,780
Total Tangible Assets			**500,573**	456,780
Current Assets				
Stock	14	4,619		3,660
Debtors	15	47,896		45,500
Cash at bank and in hand		528,828		509,058
Total Current Assets		**581,343**		558,218
Liabilities				
Creditors: Amounts falling due within one year	16	(24,106)		(25,617)
Net Current Assets			**557,237**	532,601
Total Assets less Current Liabilities			**1,057,810**	989,381
Creditors: Amounts falling due after more than one year	17		-	-
Net Assets			**1,057,810**	989,381

Funds of the charity		**£**	£
Restricted Income Funds	19	5,000	57,305
Unrestricted Income Funds	20	1,052,810	932,076
Total Funds		**1,057,810**	989,381

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476 of the Companies Act 2006, requiring an audit of these accounts.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The notes at pages 10 to 20 form part of these accounts.

The accounts were approved by the Board on

29 January 2025

Trustee

FINANCIAL YEAR ENDED 31 AUGUST 2024

STATEMENT OF CASHFLOW

	2024			2023		
	Unrestricted Funds		Restricted Funds	Unrestricted Funds		Restricted Funds
	£	£	£	£	£	£
Cashflows from Operating Activities:						
Net income / (expenditure) for the year (as per SOFA)	130,213		(61,784)	238,712		50,399
Adjustments for:						
Depreciation charges	16,001			10,312		
Investment income	(17,644)			(14,745)		
Expenditure on investment properties	3,289			1,791		
(Increase) / decrease in stocks	(959)			(999)		
(Increase) / decrease in debtors	(13,398)		11,002	(6,712)		(7,789)
Increase / (decrease) in creditors	4,971		(6,482)	4,862		3,340
Net cash provided by (used in) operating activities		**122,473**	**(57,264)**		**233,221**	**45,950**
Cashflows from Investing Activities:						
Investment income	17,644			14,745		
Expenditure on investment properties	(3,289)			(1,791)		
Purchase of investment property	-			-		
Purchase of plant and equipment	(59,794)			(35,506)		
Net cash provided by (used in) investing activities		**(45,439)**			**(22,552)**	
Cash flows from financing activities:						
Repayments of borrowing	-			(10,000)		
Net cash provided by (used in) financing activities		**-**			**(10,000)**	
Change in cash and cash equivalents		**77,034**	**(57,264)**		**200,669**	**45,950**
Cash and cash equivalents at the beginning of the year		454,259	54,799		253,590	8,849
Cash and cash equivalents at the end of the year		**531,293**	**(2,465)**		**454,259**	**54,799**

NOTES ON THE ACCOUNTS

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the note(s) to these accounts. The accounts have been prepared to give a 'true and fair view' in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been earmarked by the trustees for specific future purposes or projects.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for a particular purpose.

The aims and use of each designated and restricted fund are set out in notes 19 and 20 to the financial statements.

1.3 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, grants and investment income is reported in the Statement of Financial Activities during the year in which income is received.

Income from charitable activities is included in the Statement of Financial Activities in the year in which the corresponding services are delivered. As a result, invoiced camp fees that relate to future periods are recorded as deferred income.

Gifts in kind are measured at fair value (the amount for which the asset could be exchanged) unless impracticable to do so. Those gifts in kind received for use by the charity are included in the Statement of Financial Activities as income from donations when receivable. A corresponding amount is also recognised as expenditure during the period of receipt.

The value of any voluntary help received by the charity is not included in the accounts, but is described in the trustees' annual report.

1.4 Resources expended

Expenditure is recognised on an accruals basis once there is a legal or constructive obligation to make payments to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Where costs cannot be directly attributed to specific activities they have been allocated on a basis consistent with the use of the resources. Costs are apportioned between the periods relating to when camps are taking place, and the remaining time when the core team members are resident on site receiving teaching, training and preparing for the upcoming camps. The following apportionment has been applied to the costs of charitable activities, and is reflected in Notes 6 and 7.

	Camp	Team
Housekeeping	54%	46%
Utilities	54%	46%

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

The cost of raising funds includes the expenditure incurred in maintaining and insuring the investment properties, merchandise printed with a Yorkshire Camps logo which has been purchased for resale, and the cost of producing leaflets encouraging voluntary contributions to the work of the charity.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. There is a de minimis limit set on capitalising items, which is currently £750. The depreciation is calculated to write off the cost less estimated residual value of each asset over its expected useful life, using the following values:

Equipment and Machinery	10% straight line
Fixtures and Fittings	15% straight line
Computer and Office Equipment	33% straight line
Vehicles	33% straight line
Investment Property	It is the policy of the charity to maintain properties to such a standard that their value is not impaired by the passage of time. The residual value is similar to the original cost and depreciation is immaterial.

An impairment review is conducted annually on the investment properties to ensure nothing has impacted on their value.

Stock

Stock is valued at the lower of cost or net realisable value.

Debtors

Debtors are recognised at the settlement amount, and prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS, LEGACIES AND GRANTS

	Unrestricted Funds	**Restricted Funds**	**Total**	2023
	£	**£**	**£**	£
Donations and gifts – individuals	182,312	35,200	217,512	217,735
Legacies	8,678	-	8,678	-
Donations and gifts – churches	2,387	400	2,787	6,814
Donations and gifts – trusts and companies	18,350	3,144	21,494	227,900
In kind	10,000	-	10,000	-
	221,727	**38,744**	**260,471**	452,449

See Note 23 on page 18 for comparative figures from the financial year ended 31 August 2023.

NOTES ON THE ACCOUNTS

3. CHARITABLE ACTIVITIES

	2024 **£**	2023 £
Camps	43,478	46,653
Camps for schools	20,646	12,054
Camps for churches	43,133	36,131
	107,257	94,838

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds 2024 **£**	2023 £
Income from charitable trading	7,378	6,068
Charitable Trading: cost of goods sold	(8,464)	(6,612)
Net proceeds of trading activities	(1,086)	456
Other costs inc publicity	(2,171)	(1,100)
Net other trading activities	**(3,257)**	(644)

5. INVESTMENT ACTIVITIES

	2024 **£**	2023 £
Investment Property income	14,720	12,280
Investment Property costs	(3,289)	(1,791)
Net Investment Property income	11,431	10,489
Interest bearing accounts	2,924	2,030
Net Investment Activities	**14,355**	12,519

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Camp Costs £	Team Costs £	Total Costs 2024 £	2023 £
Camp expenses	11,038	-	11,038	13,517
Food and housekeeping	36,738	9,974	46,712	37,459
Depreciation	16,001	-	16,001	10,312
Gifts in Kind	-	-	-	-
Support Costs	195,936	43,643	239,579	211,612
Governance Costs	13	-	13	13
	259,726	**53,617**	**313,343**	271,913

See Note 23 on page 19 for comparative figures from the financial year ended 31 August 2023.

7. SUPPORT COSTS

	Camp Costs £	Team Costs £	Total Costs 2024 £	2023 £
Office Costs	28,649	396	29,045	20,126
Team and volunteers	8,467	25,922	34,389	22,182
Netherside Hall and site refurbishment and equipment	111,606	3,244	114,850	111,395
Maintenance, health and safety, grounds	28,549	-	28,549	33,315
Utilities	18,665	14,081	32,746	24,594
	195,936	**43,643**	**239,579**	211,612

In preparing the financial statements, the trustees consider it is appropriate to identify the costs that, whilst being necessary to deliver the camps, do not themselves produce or constitute the output of the charitable activity, and then classify these as support costs which are related to the delivery of the charitable activity.

See Note 23 on page 19 for comparative figures from the financial year ended 31 August 2023.

8. GOVERNANCE COSTS

	Camp Costs £	Total Costs 2024 £	2023 £
Charitable Administration	13	13	13
	13	**13**	13

9. TRUSTEES

In 2023/24 no Trustees were paid by the charity, nor did any receive payment for professional or other services supplied to the charity. During the year two Trustees interviewed a new staff member prior to their appointment and the trustees were reimbursed £228.45 for travel and accommodation expenses. (2022/23 nil).

10. EMPLOYEES

There were no employees during the year. The charity is staffed entirely by volunteers, who are expected to raise their own financial support whilst they assist with the running of the charity.

11. RELATED PARTY TRANSACTIONS

The total value of donations received during the year from Trustees and their close family was £6,465. All of the donations were unrestricted, except for a donation of £1,000 which was given to the Assisted Places Fund from the proceeds of Christmas card sales by 10ofthose.

Roger Carswell, a Trustee, rents the garage at 30 Badgergate at an open market rate and paid £435 during the year. He also supplied Christian books at cost amounting to £45.

During the year James Gurney, a professional builder and husband of Judith Gurney a Trustee, was involved in the renovation of the Coach House. He was paid £8,079 for his labour and some building materials he supplied, both of which were supplied at below market rates.

10ofthose whose directors include Roger Carswell, a Trustee, and a close family member with a controlling interest supplied Christian books costing £2,715.

A vehicle owned and run by Dorothy Carswell, wife of Roger Carswell, was used to transport some members of the Training Team to various destinations during the year. The mileage was reimbursed at £0.45 per mile and totalled £288.

Jonathan Carswell, son of Roger Carswell, supplied materials to be used during camp meetings at cost and received £50.

Harry Peace, son of Andy Peace a Trustee, had a vehicle where he paid for its fuel and used it to transport some members of the Training Team to various destinations during the year. A payment of £0.45 was reimbursed for each mile travelled, and he received a total of £1,184 during the year.

12. CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13. TANGIBLE FIXED ASSETS

	Office equipment	**Fixtures and fittings**	**Equipment and machinery**	**Investment Property**	**Vehicles**	**Total 2024**	2023
	£	**£**	**£**	**£**	**£**	**£**	£
Cost							
At 1 Sept 2023	1,483	9,064	76,727	403,000	4,000	494,274	458,768
Additions	-	3,447	56,347	-	-	59,794	35,506
At 31 August 2024	**1,483**	**12,511**	**133,074**	**403,000**	**4,000**	**554,068**	494,274
Depreciation							
At 1 Sept 2023	1,483	5,682	27,349	-	2,980	37,494	27,182
Charge for the Period	-	1,704	13,307	-	990	16,001	10,312
At 31 August 2024	**1,483**	**7,386**	**40,656**	**-**	**3,970**	**53,495**	37,494
Net Book Value							
At 31 August 2024	**0**	**5,125**	**92,418**	**403,000**	**30**	**500,573**	
At 31 August 2023	0	3,382	49,378	403,000	1,020	456,780	

See Note 23 on page 19 for comparative figures from the financial year ended 31 August 2023.

14. STOCK

	2024 **£**	2023 £
Merchandise	4,619	3,660
	4,619	3,660

15. DEBTORS: Amounts falling due within one year

	2024 **£**	2023 £
HMRC Gift Aid Reclaim	10,709	6,404
Income received but not banked	14,278	16,025
Refund of supplier overpayment	77	1,059
Prepayment of expenditure	20,654	22,012
Camp Debtors	2,178	-
	47,896	45,500

16. CREDITORS: Amounts falling due within one year

	2024 **£**	2023 £
Trade Creditors	16,298	17,400
Deferred Income	7,808	8,217
	24,106	25,617

Deferred Income

Category	**Balance 01/09/23 £**	**Released In Year £**	**New Deferrals £**	**Balance 31/08/24 £**
Individual camp fees in advance	6,131	(6,131)	5,010	5,010
Church camp fees in advance	1,000	(1,000)	330	330
Church camp holding deposits in advance	500	(500)	200	200
Total camps fees received in advance	**7,631**	**(7,631)**	**5,540**	**5,540**
Donations towards costs of Training Team members in coming year	151	(151)	1,688	1,688
R Carswell garage rental payments in advance	435	(435)	580	580
Total Deferred Income	**8,217**	**(8,217)**	**7,808**	**7,808**

See Note 23 on page 19 for comparative figures from the financial year ended 31 August 2023.

17. COMMITMENTS

Yorkshire Camps have leased Netherside Hall from The Liz and Terry Bramall Foundation for 25 years from 1 May 2022, at a cost of £1 per year.

18. CREDITORS: Amounts falling due after more than one year

	2024	2023
	£	£
	-	-

19. RESTRICTED INCOME FUNDS

	Balance 01/09/23	**Incoming Resource**	**Outgoing Resource**	**Transfers**	**Balance 31/08/24**
	£	**£**	**£**	**£**	**£**
Assisted Places Fund	-	8,598	-	(3,598)	**5,000**
Coach House Fund	57,305	-	60,626	3,321	-
Training Team and Bursary Fund	-	30,146	39,902	9,756	-
	57,305	**38,744**	**100,528**	**9,479**	**5,000**

Assisted Places Fund
The fund contains monies donated to the charity to provide holidays for free or at a reduced cost in cases of financial hardship.

Training Team and Bursary Fund
This fund has been set up for donations which contribute towards the day to day living costs and other expenses associated with the members of the Training Team.

Coach House Fund
Specific donations for the redevelopment work on the Coach House are being placed in this fund.

See Note 23 on page 20 for comparative figures from the financial year ended 31 August 2023.

20. UNRESTRICTED INCOME FUNDS

	Balance 01/09/23	**Incoming Resources**	**Outgoing Resources**	**Transfers**	**Balance 31/08/24**
	£	**£**	**£**	**£**	**£**
General Fund	207,341	354,781	179,592	(271,158)	**111,372**
Building Fund	6,553	-	-	20,000	**26,553**
Coach House Refurbishment Fund	65,182	-	187	(43,321)	**21,674**
Property Fund	403,000	-	-	-	**403,000**
Sports Barn Fund	-	-	-	285,000	**285,000**
Future Projects Fund	250,000	-	44,789	-	**205,211**
	932,076	**354,781**	**224,568**	**(9,479)**	**1,052,810**

The trustees have chosen to create the following designated funds from surplus unrestricted funds:

Building Fund
This fund is to assist with the refurbishment of Netherside Hall and other structures within the estate.

Property Fund
The fund has been created, and will be maintained, at the value of the property owned by the charity to give a clearer understanding of the 'free' unrestricted reserves available for general use.

Coach House Refurbishment Fund
Previously, the Trustees designated £75,000 of general funds to meet the initial costs of the Coach House refurbishment. The remaining balance will be used to meet the outstanding costs of the project now the donations given specifically for the refurbishment have been used (see Note 19. Restricted Funds).

Sports Barn Fund
The fund will be used to further investigate the possibility of building a large sports barn on the estate to provide a large indoor space for activities during inclement weather.

Future Projects Fund
The Trustees have approved a program of works for the coming years which will improve the facilities and activities available for those who attend camps and the team members that run them. In 2022/23 they allocated £250,000 in initial funding which enabled a number of projects to be completed and other larger ones to have feasibility studies carried out.

See Note 23 on page 20 for comparative figures from the financial year ended 31 August 2023

21. TRANSFERS

Transfers to / (from) the General Fund

	£	£
Restricted Funds:		
Assisted Places Fund	3,598	
Training Team & Bursary Fund	(9,756)	
		(6,158)
Designated Funds		
Building Work Fund	(20,000)	
Coach House Development Fund	40,000	
Sports Barn Fund	(285,000)	
		(265,000)
		(271,158)

Explanation of transfers to / (from) the General Fund

Assisted Places Fund – bursary places funded in 23/24	9,612
Assisted Places Fund – to meet overspend	(1,014)
Assisted Places Fund – to fund places in coming years	(5,000)
Training Team and Bursary Fund – to meet overspend	(9,756)
Building Work Fund – roofing repairs	(20,000)
Coach House Development Fund – return of unspent initial funding	40,000
Sports Barn Fund – funding to progress project	(285,000)
	(271,158)

There has been a transfer of funds from the designated Coach House Refurbishment Fund to the restricted Coach House Fund. The refurbishment of the Coach House is almost complete, and all the gifts received for this specific project have been used, leaving a £3,321 shortfall in the restricted fund in 2023/24.

See Note 23 on page 20 for comparative figures from the financial year ended 31 August 2023.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Income Funds	-	5,000	**5,000**
Unrestricted Income Funds	500,573	552,237	**1,052,810**
Total Funds	**500,573**	**557,237**	**1,057,810**

See Note 23 on page 20 for comparative figures from the financial year ended 31 August 2023

23. INFORMATION FROM FINANCIAL YEAR ENDED 31 AUGUST 2023 FOR COMPARISON

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total 2022 £
Income from:					
Donations, Legacies and Grants	2	275,191	177,258	452,449	258,068
Charitable Activities	3	94,838	-	94,838	76,159
Other Trading Activities	4	6,068	-	6,068	4,599
Investments	5	14,310	-	14,310	9,793
Other Income		762	-	762	565
Total Income		**391,169**	**177,258**	**568,427**	349,184
Expenditure on:					
Charitable Activities					
Team Costs	6/7	10,576	23,336	33,912	34,044
Camp Costs	6/7	135,865	102,136	238,001	124,787
		146,441	125,472	271,913	158,831
Raising Funds	4/5	7,403	-	7,403	5,762
Total Expenditure		**153,844**	**125,472**	**279,316**	164,593
Net Income/(Expenditure)		**237,325**	**51,786**	**289,111**	184,591
Transfers between Funds		4,409	(4,409)	-	-
Net movement in Funds		**241,734**	**47,377**	**289,111**	184,591
Reconciliation of Funds:					
Total Funds brought forward		690,342	9,928	700,270	515,679
Total Funds carried forward		**932,076**	**57,305**	**989,381**	700,270

NOTE 2. DONATIONS, LEGACIES AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total £	2022 £
Donations and gifts – individuals	194,477	23,258	217,735	222,370
Legacies	-	-	-	21,989
Donations and gifts – churches	3,314	3,500	6,814	4,677
Donations and gifts – trusts	77,400	150,500	227,900	5,932
In kind	-	-	-	3,100
	275,191	**177,258**	**452,449**	258,068

NOTES ON THE ACCOUNTS

NOTE 6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Camp Costs £	Team Costs £	Total Costs 2023 £	2022 £
Camp expenses	12,517	-	12,517	10,808
Food and housekeeping	31,547	5,912	37,459	29,454
Depreciation	10,312	-	10,312	6,751
Gifts in Kind	-	-	-	100
Support Costs	183,612	28,000	211,612	111,705
Governance Costs	13	-	13	13
	238,001	**33,912**	**271,913**	158,831

NOTE 7. SUPPORT COSTS

	Camp Costs £	Team Costs £	Total Costs 2023 £	2022 £
Office Costs	19,761	365	20,126	28,174
Team and volunteers	5,293	16,889	22,182	20,732
Netherside Hall and site refurbishment and equipment	111,225	170	111,395	30,061
Maintenance, health and safety, grounds	33,315	-	33,315	9,489
Utilities	14,018	10,576	24,594	23,249
	183,612	**28,000**	**211,612**	111,705

NOTE 13. TANGIBLE FIXED ASSETS

	Office equipment £	Fixtures and fittings £	Equipment and machinery £	Investment Property £	Vehicles £	Total 2023 £	2022 £
Cost							
At 1 Sept 2022	1,483	9,064	41,221	403,000	4,000	458,768	219,521
Additions	-	-	35,506	-	-	35,506	239,247
At 31 August 2023	**1,483**	**9,064**	**76,727**	**403,000**	**4,000**	**494,274**	458,768
Depreciation							
At 1 Sept 2022	1,483	4,373	19,676	-	1,650	27,182	20,431
Charge for the Period	-	1,309	7,673	-	1,330	10,312	6,751
At 31 August 2023	**1,483**	**5,682**	**27,349**	**-**	**2,980**	**37,494**	27,182
Net Book Value							
At 31 August 2023	**0**	**4,691**	**21,545**	**403,000**	**2,350**	**456,780**	
At 31 August 2022	0	4,691	21,545	403,000	2,360	431,586	

NOTE 16. DEFERRED INCOME

Category	Balance 01/09/22 £	Released In Year £	New Deferrals £	Balance 31/08/23 £
Individual camp fees in advance	2,672	(2,672)	6,131	6,131
Church camp fees in advance	600	(600)	1,000	1,000
Church camp holding deposits in advance	600	(600)	500	500
Total camps fees received in advance	**3,872**	**(3,872)**	**7,631**	**7,631**
Donations towards costs of Training Team members in coming year	3,732	(3,732)	151	151
R Carswell garage rental payments in advance	-	-	435	435
Total Deferred Income	**7,604**	**(7,604)**	**8,217**	**8,217**

NOTES ON THE ACCOUNTS

NOTE 19. RESTRICTED INCOME FUNDS

	Balance 01/09/22	Incoming Resource	Outgoing Resource	Transfers	Balance 31/08/23
	£	£	£	£	£
Assisted Places Fund	6,028	2,150	-	(8,178)	-
Coach House Fund	3,900	155,541	102,136		**57,305**
Training Team and Bursary Fund	-	19,567	23,336	3,769	-
	9,928	**177,258**	**125,472**	**(4,409)**	**57,305**

NOTE 20. UNRESTRICTED INCOME FUNDS

	Balance 01/09/22	Incoming Resources	Outgoing Resources	Transfers	Balance 31/08/23
	£	£	£	£	£
General Fund	192,702	391,169	130,939	(245,591)	**207,341**
Building Fund	29,458		22,905		**6,553**
Coach House Refurbishment Fund	65,182	-	-	-	**65,182**
Property Fund	403,000	-	-	-	**403,000**
Future Projects Fund	-	-	-	250,000	**250,000**
	690,342	**391,169**	**153,844**	**4,409**	**932,076**

NOTE 21. TRANSFERS

Transfers to / (from) the General Fund

	£	£
Restricted Funds:		
Assisted Places Fund	8,178	
Training Team & Bursary Fund	(3,769)	
		4,409
Designated Funds:		
Future Projects Fund	(250,000)	
		(250,000)
		(245,591)

Explanation of transfers to / (from) the General Fund

Assisted Places Fund – bursary places funded	8,367
Assisted Places Fund – to meet overspend	(189)
Training Team and Bursary Fund – to meet overspend	(3,769)
Future Projects Fund – set up new fund	(250,000)
	(245,591)

NOTE 22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Restricted Income Funds	-	57,305	**57,305**
Unrestricted Income Funds	456,780	475,296	**932,076**
Total Funds	**456,780**	**532,601**	**989,381**

YORKSHIRE CAMPS

England & Wales - Charity number 1150933

Accounts

Company Registration Number: 08355035

Charity Registration Number: 1150933

YORKSHIRE CAMPS

REPORTS AND FINANCIAL STATEMENTS

FINANCIAL YEAR ENDED 31 AUGUST 2023

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2023

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YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2023

LEGAL AND ADMINISTRATIVE INFORMATION

Legal Status	Yorkshire Camps is a company limited by guarantee and a registered charity
Registered Charity Name	Yorkshire Camps
Charity Number	1150933
Company Registration Number	08355035
Registered Office	Netherside Hall Threshfield, North Yorkshire, BD23 5PP
Directors/Trustees	Roger Carswell Anita Ellershaw John Green Judith Gurney David Lovelock Andy Peace Dan Thaw
Secretary	Andy Peace
Key Management	Andy Peace
Solicitor	The charity engages specialist solicitors on an ad hoc basis as required
Bankers	National Westminster Bank Skipton (A) Branch, Exchange Buildings, High Street, Skipton, BD23 1JA Monmouthshire Building Society Monmouthshire House, John Frost Square, Newport, NP20 1PX Kingdom Bank Media House, Padge Road, Beeston, Nottingham, NG9 2RS Shawbrook Bank Lutea House, Warley Hill Business Park, The Drive, Great Warley, Brentwood CM13 3BE
Independent Examiner	J Clarkson 25 Somerdale Grove, Leeds, LS13 4SD
VAT Advisor	Rob Andrews LLB CTA ATT 4 Rutland Street, Stoke-on-Trent, ST1 5JG

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2023

TRUSTEES REPORT

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their annual directors' report and the financial statements of the charity for the financial year ended 31 August 2023. These reports and statements are also prepared to meet the requirements for a directors' report and accounts for the Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charities Act 2011, the Companies Act 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

We give thanks to God for sustaining us and providing for us over the past year. These accounts are a record of His goodness to us as an organisation. We are thankful to every person who has given their time, their money, their resources and their prayers to help aid the cause of Yorkshire Camps as we seek to 'share Jesus Christ with young people'.

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 10 January 2013 and registered as a charity on 22 February 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Trustees

New trustees are short listed and discussed by the existing board of trustees. Those considered suitable are invited to join the board of trustees. The new trustees are fully inducted into the management structure of the Charity and all the requirements on them as trustees.

Risk Management

The trustees have assessed the major risks that the charity is exposed to and are satisfied that there are systems and procedures in place to minimise exposure to the major risks. These major risks are reviewed regularly, along with the management procedures for dealing with them.

Organisational Management and Staffing

The Trustees are responsible for the overall management of Yorkshire Camps. They meet quarterly in person. They have delegated the day to day running of Yorkshire Camps to Andy Peace who is also a Trustee.

Major financial decisions are made by the Trustees, as well as long term strategic decisions. The Trustees also act as a sounding board for Andy Peace as he seeks to lead the team well and move the work forward. The Trustees review and approve policies to not only ensure compliance but also best practice.

There is a Senior Leadership Team of Andy Peace (Director), Dave Fielder (Training Team Manager) and Hannah Peace (Charity Administrator). Together they work to ensure the safety and smooth running of camps at Netherside Hall and Yorkshire Camps.

There is a Staff Team of seven people working in different areas. Two of these are part-time and we hope to grow and develop the team over time, which is increasingly important as we seek to make the most of the site and the occupancy on our camps.

None of our Staff Team receive any payment for working at Yorkshire Camps but are responsible for raising their own financial support from churches and individuals. This model enables Yorkshire Camps to keep its costs to a minimum and allows the price of camps to remain very competitive.

Every year we welcome a new group of young people aged 18 – 23 on our Training Team. They join us for one year to assist with the running of camps but also to gain useful training in a variety of areas which we hope will set them up for a lifetime of service in other settings.

We are indebted to a wonderful group of volunteers who help us, some weekly and others on a more ad hoc basis, but each one providing a huge amount of support to the team. Not only are they a massive help to us practically, they save Yorkshire Camps a large amount of money we would have to pay for these services. They are also an encouragement to us as we work alongside them each week, and this year over 30 volunteers have helped out in one capacity or another.

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2023

TRUSTEES REPORT

Objectives and Activities

Yorkshire Camps is committed to 'sharing Jesus Christ with young people' and whilst overseeing this work the Trustees have regard to the Charity Commission's guidance on public benefit. The nature of the work also ensures it falls within the exemptions available for supplying services which would usually attract VAT on top of the basic price.

We run holiday camps for under 18 year olds where young people can:

- Enjoy an action packed holiday
- Explore the Christian message
- Enlarge their faith.

Enjoy an action packed holiday

We really want to give the campers a wonderful time when they are with us, with lots of laughter and making happy memories which will stay with them for life. We run games, have sketches at the bonfire, sing silly songs and just enjoy the beauty of our surroundings as we play and chat together. We are always introducing new elements to keep each camp fresh, such as our Wild West themed day on each of the summer camps, whilst also retaining the favourite aspects of camp such as certain games and activities.

Work began this year on our new indoor traverse climbing wall, which we are sure the campers will love. A craft studio is being created in the renovated Coach House, to provide a designated and sophisticated space for the craft activities to be run.

New swings have been purchased to be installed by the front lawn which we know will be a popular place to hang out and play.

Explore the Christian message

On every camp we take time to look at what the Bible says. As Christians we believe this is very important and want to help the campers understand how God has shown Himself to us in the person of His Son Jesus and what He saying to us today. We try to do this in an age-appropriate, relevant and engaging way, so that it is every bit as enjoyable as all the rest of camp.

Children of every faith and none are welcome on our camps. They are welcome and encouraged to discuss their point of view and questions with us.

Enlarge their faith

Campers are all different, some are exploring faith while others already have quite a strong faith. Regardless of where they are at, we want to help them grow and to help them live as a Christian outside of Yorkshire Camps. That may just mean that being with other Christians is an encouragement, or they may be able to discuss something they are struggling with, or even just learning new things about who God is.

We often receive messages from parents saying how helpful camp has been to their child in helping them to develop and grow in faith.

To help campers grow in their faith beyond camp, we offer them the opportunity to join our Postal Bible Club with monthly worksheets sent out to them looking at a passage in the Bible and answering questions. Every camper is also offered a free book to take home. There are a range of books to choose from but all with the aim of helping them to enlarge their faith, so that as their knowledge of God increases, their love for Him might do the same.

Achievements and Performance

This year we have welcomed 1,363 campers – 188 from schools, 466 from Church groups and 709 on our open holiday camps. We try to ensure the activities and meetings are as inclusive as possible and this year a local school brought a small group of Special Educational Needs pupils for a short camp. The activities were specifically tailored to the needs of the group, and they all enjoyed their stay.

Whilst the cost of the camps is heavily subsidised by donations from individuals, churches, grant making bodies and Trusts, it can still be prohibitive for many. Therefore, we are delighted to offer bursary places ranging in amounts which are based on the different financial situations people find themselves in. This year it has been our privilege to be able to offer 74 full and 6 partial bursary places saving people a total of £8,367.

Having hosted 38 camps this academic year, we are approaching our capacity. We try to maximise occupancy on each camp which is complex to negotiate. We are preparing for and praying about the opportunity to open another centre in the North of

England to help with this, but to also increase what we are able to offer to churches and schools. It is a long-term aim of the charity to multiply the work we are doing into other areas of the country.

Netherside Hall

This year we have commenced an extensive renovation project of the previously derelict Coach House. This will provide additional housing for our Staff Team as well as offering a traverse climbing wall and dedicated craft space.

Housing is a big issue for our self-financing Staff Team, particularly those who are younger and just starting out in life. The three small apartments will allow them some independence from Yorkshire Camps and separation from work, whilst not facing the substantial costs of living in the locality with inflated National Park prices.

We are grateful to everyone who donated towards the costs of this major project, and particularly to several Trusts who generously supported the renovations. The work will be completed in the coming financial year and it promises to be an amazing space for Yorkshire Camps.

Community Links

Each year we host a coffee morning and an open day so that visitors can come and look around Netherside Hall and hear about the work we are doing. We also host a neighbours supper at Christmas time. This year we were delighted to welcome the local historical society for a visit exploring the history of Netherside Hall.

Joe McNutt (Community & Schools Worker) has regularly visited some of the local Primary schools for assemblies, collective worship and RE lessons. He also took an RE lesson at Ermysteds Grammar School answering questions from pupils in School Years 9 & 10.

The local primary schools were invited to join us for our annual ‘Rewind to Christmas ’and ‘Rewind to Easter ’events at Netherside Hall. We love having local children visit.

Plans for Future Periods

Yorkshire Camps main priority is to see the continuation of ‘sharing Jesus Christ with young people’ through residential camps at Netherside Hall. We want to see the occupancy rates as high as is possible throughout the year by welcoming church youth groups, schools and organising open camps.

We want to keep working on our three aims whilst keeping to our values of being people focused, gospel centered and striving for excellence in all we do. Therefore, we will continue with our plan to develop the site at Netherside Hall to make more of the site useable whilst introducing new activities for the campers to enjoy. We will also maintain Netherside Hall to a high standard, so it never looks tired or in need of major work.

Alongside this we want to train new leaders who can join the Staff Team at Netherside Hall, or go to a new centre which we pray will open up in the near future.

Financial Review

During the year the charity received income of £568,427 (previous year £349,184), with donations from individuals (£217,735) making up 38% of the total. Trusts donated a further £227,900 and churches donated £6,814. The majority of the income from Trusts was donated for the refurbishment of the Coach House and placed in a restricted fund. Income from camps rose to £94,838 and, during the year, the charity received confirmation from a VAT advisor that the majority of the camps would be eligible for exemption from VAT. Therefore, the charity has decided not to seek VAT registration with HMRC, and will continue to monitor the income generated from a small number of sources that are not eligible for exemption. The investment properties and associated garage generated £14,310 in rental payments during the year.

Expenditure increased to £279,316 (previous year £164,593). During the year £102,136 was spent refurbishing the Coach House and it is envisaged a further £50,000 to £60,000 will be required to finish the project. The traverse climbing wall cost £32,352 has been capitalised, along with £3,153 which has been spent so far on the new swings. Another section of the roof of Netherside Hall was replaced at a cost of £20,983.

During the year the provider of the long term loan indicated the outstanding amount of £10,000 should now be counted as a donation, and no further amounts are outstanding.

TRUSTEES REPORT

Our Mustard Seeds (1 Mustard Seed = £10 monthly gift) has grown incredibly to 587 per month. The regular income through the Mustard Seeds allows us to budget and gives us confidence that we can meet all our regular financial commitments. The ad hoc and unexpected gifts are also really appreciated.

We thank all our volunteers and supporters for all they did to help Yorkshire Camps over the past year, but we give all our thanks and praise to God our Father, who has done more than we have asked or imagined.

Reserves Policy

The trustees reviewed the level of unrestricted funds at the end of the financial year and decided to continue with a risk-based approach to the level of reserves held. They consider £25,000 an appropriate level for free reserves, enabling them to address any issues arising from unforeseen costs, and free reserves at 31 August 2023 were £25,000.

During the year the trustees considered a long term plan for new and upgraded facilities at Netherside Hall and within the estate grounds. They approved the projects and agreed to designate £250,000 as a 'Future Projects Fund' which will fully fund some projects and allow feasibility studies to be carried out for others. The projects include a new sports barn feasibility study, refurbishing the Training Team and visitor kitchens, new camper toilets in the hall, renovating more outbuildings and tarmacking the entrance road.

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees (who are also the directors of Yorkshire Camps for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

Signed on behalf of the board of trustees

D. Thom

31. 1. 24

FINANCIAL YEAR ENDED 31 AUGUST 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORKSHIRE CAMPS

I report on the accounts of the company for the financial year ended 31 August 2023, which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

• accounting records were not kept in accordance with section 386 of the Companies Act 2006; or

• the accounts do not accord with such records; or

• the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

• the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

31. 1. 24

Joanna Clarkson
Member of the Institute of Chartered Accountants in England and Wales
25 Somerdale Grove, Leeds, LS13 4SD

FINANCIAL YEAR ENDED 31 AUGUST 2023

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

	Note	**Unrestricted Funds £**	**Restricted Funds £**	**Total Funds 2023 £**	Total 2022 £
Income from:					
Donations, Legacies and Grants	2	275,191	177,258	452,449	258,068
Charitable Activities	3	94,838	-	94,838	76,159
Other Trading Activities	4	6,068	-	6,068	4,599
Investments	5	14,310	-	14,310	9,793
Other Income		762	-	762	565
Total Income		**391,169**	**177,258**	**568,427**	349,184
Expenditure on:					
Charitable Activities					
Team Costs	6/7	10,576	23,336	33,912	34,044
Camp Costs	6/7	135,865	102,136	238,001	124,787
		146,441	125,472	271,913	158,831
Raising Funds	4/5	7,403	-	7,403	5,762
Total Expenditure		**153,844**	**125,472**	**279,316**	164,593
Net Income/(Expenditure)		**237,325**	**51,786**	**289,111**	184,591
Transfers between Funds		4,409	(4,409)	-	-
Net movement in Funds		**241,734**	**47,377**	**289,111**	184,591
Reconciliation of Funds:					
Total Funds brought forward		690,342	9,928	700,270	515,679
Total Funds carried forward		**932,076**	**57,305**	**989,381**	700,270

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

See Note 23 on page 18 for comparative figures from the financial year ended 31 August 2022.

FINANCIAL YEAR ENDED 31 AUGUST 2023

BALANCE SHEET

	Note	£	2023 £	2022 £
Fixed Assets				
Tangible Assets				
Investment Assets	13	403,000		403,000
Non-investment Assets	13	53,780		28,586
Total Tangible Assets			**456,780**	431,586
Current Assets				
Stock	14	3,660		2,661
Debtors	15	45,500		30,999
Cash at bank and in hand		509,058		262,439
Total Current Assets		**558,218**		296,099
Liabilities				
Creditors: Amounts falling due within one year	16	(25,617)		(17,415)
Net Current Assets			**532,601**	278,684
Total Assets less Current Liabilities			**989,381**	710,270
Creditors: Amounts falling due after more than one year	18			(10,000)
Net Assets			**989,381**	700,270

Funds of the charity		**£**	£
Restricted Income Funds	19	57,305	9,928
Unrestricted Income Funds	20	932,076	690,342
Total Funds		**989,381**	700,270

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476 of the Companies Act 2006, requiring an audit of these accounts.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The notes at pages 10 to 20 form part of these accounts.

The accounts were approved by the Board on

D. Thom 31.1.24

Trustee

FINANCIAL YEAR ENDED 31 AUGUST 2023

STATEMENT OF CASHFLOW

	2023			2022		
	Unrestricted Funds		Restricted Funds	Unrestricted Funds		Restricted Funds
	£	£	£	£	£	£
Cashflows from Operating Activities:						
Net income / (expenditure) for the year (as per SOFA)	238,712		50,399	183,189		1,402
Adjustments for:						
Depreciation charges	10,312			6,751		
Investment income	(14,745)			(9,793)		
Expenditure on investment properties	1,791			1,319		
(Increase) / decrease in stocks	(999)			(1,072)		
(Increase) / decrease in debtors	(6,712)		(7,789)	(12,724)		(950)
Increase / (decrease) in creditors	4,862		3,340	4,853		1,114
Net cash provided by (used in) operating activities		**233,221**	**45,950**		**172,523**	**1,566**
Cashflows from Investing Activities:						
Investment income	14,745			9,793		
Expenditure on investment properties	(1,791)			(1,319)		
Purchase of investment property	-			(235,000)		
Purchase of plant and equipment	(35,506)			(4,247)		
Net cash provided by (used in) investing activities		**(22,552)**			**(230,773)**	
Cash flows from financing activities:						
Repayments of borrowing	(10,000)			(20,000)		
Net cash provided by (used in) financing activities		**(10,000)**			**(20,000)**	
Change in cash and cash equivalents		**200,669**	**45,950**		**(79,934)**	**1,566**
Cash and cash equivalents at the beginning of the year		253,590	8,849		333,524	7,283
Cash and cash equivalents at the end of the year		**454,259**	**54,799**		**253,590**	**8,849**

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the note(s) to these accounts. The accounts have been prepared to give a 'true and fair view' in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been earmarked by the trustees for specific future purposes or projects.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for a particular purpose.

The aims and use of each designated and restricted fund are set out in notes 19 and 20 to the financial statements.

1.3 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, grants and investment income is reported in the Statement of Financial Activities during the year in which income is received.

Income from charitable activities is included in the Statement of Financial Activities in the year in which the corresponding services are delivered. As a result, invoiced camp fees that relate to future periods are recorded as deferred income.

Gifts in kind are measured at fair value (the amount for which the asset could be exchanged) unless impracticable to do so. Those gifts in kind received for use by the charity are included in the Statement of Financial Activities as income from donations when receivable. A corresponding amount is also recognised as expenditure during the period of receipt.

The value of any voluntary help received by the charity is not included in the accounts, but is described in the trustees' annual report.

1.4 Resources expended

Expenditure is recognised on an accruals basis once there is a legal or constructive obligation to make payments to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Where costs cannot be directly attributed to specific activities they have been allocated on a basis consistent with the use of the resources. Costs are apportioned between the periods relating to when camps are taking place, and the remaining time when the core team members are resident on site receiving teaching, training and preparing for the upcoming camps. The following apportionment has been applied to the costs of charitable activities, and is reflected in Notes 6 and 7.

	Camp	Team
Housekeeping	57%	43%
Utilities	57%	43%

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

The cost of raising funds includes the expenditure incurred in maintaining and insuring the investment properties, merchandise printed with a Yorkshire Camps logo which has been purchased for resale, and the cost of producing leaflets encouraging voluntary contributions to the work of the charity.

Tangible fixed assets

Tangible fixed assets, are stated at cost less depreciation. There is a de minimis limit set on capitalising items, which is currently £750. The depreciation is calculated to write off the cost less estimated residual value of each asset over its expected useful life, using the following values:

Equipment and Machinery	10% straight line
Fixtures and Fittings	15% straight line
Computer and Office Equipment	33% straight line
Vehicles	33% straight line
Investment Property	It is the policy of the charity to maintain properties to such a standard that their value is not impaired by the passage of time. The residual value is similar to the original cost and depreciation is immaterial.

An impairment review is conducted annually on the investment properties to ensure nothing has impacted on their value.

Stock

Stock is valued at the lower of cost or net realisable value.

Debtors

Debtors are recognised at the settlement amount, and prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS, LEGACIES AND GRANTS

	Unrestricted Funds	**Restricted Funds**	**Total**	2022
	£	**£**	**£**	£
Donations and gifts – individuals	194,477	23,258	217,735	222,370
Legacies	-	-	-	21,989
Donations and gifts – churches	3,314	3,500	6,814	4,677
Donations and gifts – trusts	77,400	150,500	227,900	5,932
In kind	-	-	-	3,100
	275,191	**177,258**	**452,449**	258,068

See Note 23 on page 18 for comparative figures from the financial year ended 31 August 2022.

3. CHARITABLE ACTIVITIES

	2023 **£**	2022 £
Camps	46,653	37,863
Camps for schools	12,054	11,560
Camps for churches	36,131	26,736
	94,838	76,159

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds 2023 **£**	2022 £
Income from charitable trading	6,068	4,599
Charitable Trading: cost of goods sold	(5,612)	(4,443)
Net proceeds of trading activities	456	156
Other costs inc publicity	(1,100)	(1,009)
Net other trading activities	**(644)**	(853)

5. INVESTMENT ACTIVITIES

	2023 **£**	2022 £
Investment Property income	12,280	9,495
Investment Property costs	(1,791)	(1,319)
Net Investment Property income	10,489	8,176
Interest bearing accounts	2,030	298
Net Investment Activities	**12,519**	8,474

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Camp Costs £	Team Costs £	Total Costs 2023 £	2022 £
Camp expenses	12,517	-	12,517	10,808
Food and housekeeping	31,547	5,912	37,459	29,454
Depreciation	10,312	-	10,312	6,751
Gifts in Kind	-	-	-	100
Support Costs	183,612	28,000	211,612	111,705
Governance Costs	13	-	13	13
	238,001	**33,912**	**271,913**	158,831

See Note 23 on page 18 for comparative figures from the financial year ended 31 August 2022.

7. SUPPORT COSTS

	Camp Costs £	Team Costs £	Total Costs 2023 £	2022 £
Office Costs	19,761	365	20,126	28,174
Team and volunteers	5,293	16,889	22,182	20,732
Netherside Hall and site refurbishment and equipment	111,225	170	111,395	30,061
Maintenance, health and safety, grounds	33,315	-	33,315	9,489
Utilities	14,018	10,576	24,594	23,249
	183,612	**28,000**	**211,612**	111,705

In preparing the financial statements, the trustees consider it is appropriate to identify the costs that, whilst being necessary to deliver the camps, do not themselves produce or constitute the output of the charitable activity, and then classify these as support costs which are related to the delivery of the charitable activity.

See Note 23 on page 19 for comparative figures from the financial year ended 31 August 2022.

8. GOVERNANCE COSTS

	Camp Costs £	Total Costs 2023 £	2022 £
Charitable Administration	13	13	13
	13	**13**	13

9. TRUSTEES

In 2022/23 no trustees were paid by the charity, nor did any receive payment for professional or other services supplied to the charity.

10. EMPLOYEES

There were no employees during the year. The charity is staffed entirely by volunteers, who are expected to raise their own financial support whilst they assist with the running of the charity.

11. RELATED PARTY TRANSACTIONS

The total value of donations received during the year from trustees and their close family was £3,285. All of the donations were unrestricted.

Roger Carswell, a trustee, rents the garage purchased with 30 Badgergate at an open market rate and paid £535 during the year.

During the year James Gurney, a professional builder and husband of Judith Gurney a trustee, was involved in the renovation of the Coach House. He was paid £11,474 for his labour and some building materials he supplied, both of which were supplied at below market rates.

10ofthose whose directors include Roger Carswell a trustee and a close family member with a controlling interest supplied Christian books costing £2,846.

12. CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13. TANGIBLE FIXED ASSETS

	Office equipment	**Fixtures and fittings**	**Equipment and machinery**	**Investment Property**	**Vehicles**	**Total 2023**	2022
	£	**£**	**£**	**£**	**£**	**£**	£
Cost							
At 1 Sept 2022	1,483	9,064	41,221	403,000	4,000	458,768	219,521
Additions	-	-	35,506	-	-	35,506	239,247
At 31 August 2023	**1,483**	**9,064**	**76,727**	**403,000**	**4,000**	**494,274**	458,768
Depreciation							
At 1 Sept 2022	1,483	4,373	19,676	-	1,650	27,182	20,431
Charge for the Period	-	1,309	7,673	-	1,330	10,312	6,751
At 31 August 2023	**1,483**	**5,682**	**27,349**	**-**	**2,980**	**37,494**	27,182
Net Book Value							
At 31 August 2023	**0**	**4,691**	**21,545**	**403,000**	**2,350**	**456,780**	
At 31 August 2022	0	4,691	21,545	403,000	2,360	431,586	

See Note 23 on page 19 for comparative figures from the financial year ended 31 August 2022.

14. STOCK

	2023 **£**	2022 £
Merchandise	3,660	2,661
	3,660	2,661

15. DEBTORS: Amounts falling due within one year

	2023 **£**	2022 £
HMRC Gift Aid Reclaim	6,404	6,693
Income received but not banked	16,025	7,814
Refund of supplier overpayment	1,059	-
Prepayment of expenditure	22,012	14,031
Camp Debtors	-	2,461
	45,500	30,999

16. CREDITORS: Amounts falling due within one year

	2023 **£**	2022 £
Trade Creditors	17,400	9,811
Deferred Income	8,217	7,604
	25,617	17,415

Deferred Income

Category	**Balance 01/09/22 £**	**Released In Year £**	**New Deferrals £**	**Balance 31/08/23 £**
Individual camp fees in advance	2,672	(2,672)	6,131	6,131
Church camp fees in advance	600	(600)	1,000	1,000
Church camp holding deposits in advance	600	(600)	500	500
Total camps fees received in advance	**3,872**	**(3,872)**	**7,631**	**7,631**
Donations towards costs of Training Team members in coming year	3,732	(3,732)	151	151
R Carswell garage rental payments in advance	-	-	435	435
Total Deferred Income	**7,604**	**(7,604)**	**8,217**	**8,217**

See Note 23 on page 19 for comparative figures from the financial year ended 31 August 2022.

17. COMMITMENTS

Yorkshire Camps have leased Netherside Hall from The Liz and Terry Bramall Foundation for 25 years from 1 May 2022, at a cost of £1 per year.

18. CREDITORS: Amounts falling due after more than one year

	2023	2022
	£	£
Loan	-	10,000

Yorkshire Camps received an interest free loan of £100,000 which is repayable, at a maximum rate of £20,000 per annum, after the lender has given twelve months' notice. During the year the lender gifted the outstanding balance to Yorkshire Camps and confirmed there is no further amount to be repaid.

19. RESTRICTED INCOME FUNDS

	Balance 01/09/22	**Incoming Resource**	**Outgoing Resource**	**Transfers**	**Balance 31/08/23**
	£	**£**	**£**	**£**	**£**
Assisted Places Fund	6,028	2,150	-	(8,178)	-
Coach House Fund	3,900	155,541	102,136		**57,305**
Training Team and Bursary Fund	-	19,567	23,336	3,769	-
	9,928	**177,258**	**125,472**	**(4,409)**	**57,305**

Assisted Places Fund
The fund contains monies donated to the charity to provide holidays for free or at a reduced cost in cases of financial hardship.

Training Team and Bursary Fund
This fund has been set up for donations which contribute towards the day to day living costs and other expenses associated with the members of the Training Team.

Coach House Fund
Specific donations for the redevelopment work on the Coach House are being placed in this fund.

See Note 23 on page 19 for comparative figures from the financial year ended 31 August 2022.

20. UNRESTRICTED INCOME FUNDS

	Balance 01/09/22	**Incoming Resources**	**Outgoing Resources**	**Transfers**	**Balance 31/08/23**
	£	**£**	**£**	**£**	**£**
General Fund	192,702	391,169	130,939	(245,591)	**207,341**
Building Fund	29,458		22,905		**6,553**
Coach House Refurbishment Fund	65,182	-	-	-	**65,182**
Property Fund	403,000	-	-	-	**403,000**
Future Projects Fund	-	-	-	250,000	**250,000**
	690,342	**391,169**	**153,844**	**4,409**	**932,076**

The trustees have chosen to create the following designated funds from surplus unrestricted funds:

Building Fund
This fund is to assist with the refurbishment of Netherside Hall and other structures within the estate as well as improving facilities within the grounds.

Property Fund
The fund has been created, and will be maintained, at the value of the property owned by the charity to give a clearer understanding of the 'free' unrestricted reserves available for general use.

Coach House Refurbishment Fund
In the previous financial year the Trustees designated £75,000 of general funds to meet the initial building costs of the Coach House refurbishment. The remaining balance will be used to meet any shortfall in funding if the gifts received for this specific project and held in the restricted fund do not meet the full cost of the refurbishment.

Future Projects Fund
The Trustees have approved a program of works for the coming years which will improve the facilities and activities available for those who attend camps and the team members that run them. They have allocated £250,000 in initial funding which will enable a number of projects to be completed and other larger ones to have feasibility studies carried out.

See Note 23 on page 20 for comparative figures from the financial year ended 31 August 2022

21. TRANSFERS

Transfers to / (from) the General Fund

	£	£
Restricted Funds:		
Assisted Places Fund	8,178	
Training Team & Bursary Fund	(3,769)	
		4,409
Designated Funds:		
Future Projects Fund	(250,000)	
		(250,000)
		(245,591)

Explanation of transfers to / (from) the General Fund

Assisted Places Fund – bursary places funded	8,367
Assisted Places Fund – to meet overspend	(189)
Training Team and Bursary Fund – to meet overspend	(3,769)
Future Projects Fund – set up new fund	(250,000)
	(245,591)

See Note 23 on page 20 for comparative figures from the financial year ended 31 August 2022

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Income Funds	-	57,305	**57,305**
Unrestricted Income Funds	456,780	475,296	**932,076**
Total Funds	**456,780**	**532,601**	**989,381**

See Note 23 on page 20 for comparative figures from the financial year ended 31 August 2022

23. INFORMATION FROM FINANCIAL YEAR ENDED 31 AUGUST 2022 FOR COMPARISON

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total 2021 £
Income from:					
Donations, Legacies and Grants	2	233,039	25,029	258,068	229,580
Charitable Activities	3	76,159	-	76,159	8,859
Other Trading Activities	4	4,599	-	4,599	1,182
Investments	5	9,793	-	9,793	3,785
Other Income		565	-	565	513
Total Income		**324,155**	**25,029**	**349,184**	243,919
Expenditure on:					
Charitable Activities					
Team Costs	6/7	10,725	23,319	34,044	42,636
Camp Costs	6/7	124,479	308	124,787	73,294
		135,204	23,627	158,831	115,930
Raising Funds	4/5	5,762	-	5,762	1,028
Total Expenditure		**140,966**	**23,627**	**164,593**	116,958
Net Income/(Expenditure)		**183,189**	**1,402**	**184,591**	126,961
Transfers between Funds		(1,684)	1,684	-	-
Net movement in Funds		**181,505**	**3,086**	**184,591**	126,961
Reconciliation of Funds:					
Total Funds brought forward		508,837	6,842	515,679	388,718
Total Funds carried forward		**690,342**	**9,928**	**700,270**	515,679

NOTE 2. DONATIONS, LEGACIES AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total £	2021 £
Donations and gifts – individuals	201,047	21,323	222,370	197,254
Legacies	21,989		21,989	-
Donations and gifts – churches	4,003	674	4,677	9,676
Donations and gifts – trusts	2,900	3,032	5,932	2,425
Grants – Covid19 Business support, Craven DC	-	-	-	18,636
In kind	3,100	-	3,100	1,589
	233,039	**25,029**	**258,068**	229,580

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2023

NOTES ON THE ACCOUNTS

NOTE 6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Camp Costs £	Team Costs £	Total Costs 2022 £	2021 £
Camp expenses	10,808	-	10,808	4,154
Food and housekeeping	22,948	6,506	29,454	16,300
Depreciation	6,751	-	6,751	5,670
Gifts in Kind	100	-	100	589
Support Costs	84,167	27,538	111,705	89,204
Governance Costs	13	-	13	13
	124,787	**34,044**	**158,831**	115,930

NOTE 7. SUPPORT COSTS

	Camp Costs £	Team Costs £	Total Costs 2022 £	2021 £
Office Costs	27,794	380	28,174	20,442
Team and volunteers	5,021	15,711	20,732	17,322
Netherside Hall and site refurbishment and equipment	29,541	520	30,061	21,553
Maintenance, health and safety, grounds	9,489	-	9,489	15,712
Utilities	12,322	10,927	23,249	14,175
	84,167	**27,538**	**111,705**	89,204

NOTE 13. TANGIBLE FIXED ASSETS

	Office equipment £	Fixtures and fittings £	Equipment and machinery £	Investment Property £	Vehicles £	Total 2022 £	2021 £
Cost							
At 1 Sept 2021	1,483	9,064	39,974	168,000	1,000	219,521	210,062
Additions	-	-	1,247	235,000	3,000	239,247	9,459
At 31 August 2022	**1,483**	**9,064**	**41,221**	**403,000**	**4,000**	**458,768**	219,521
Depreciation							
At 1 Sept 2021	1,483	3,064	15,554	-	330	20,431	14,761
Charge for the Period	-	1,309	4,122	-	1,320	6,751	5,670
At 31 August 2022	**1,483**	**4,373**	**19,676**	**-**	**1,650**	**27,182**	20,431
Net Book Value							
At 31 August 2022	**0**	**4,691**	**21,545**	**403,000**	**2,350**	**431,586**	
At 31 August 2021	0	6,000	24,420	168,000	670	199,090	

NOTE 16. Deferred Income

Category	Balance 01/09/21 £	Released In Year £	New Deferrals £	Balance 31/08/22 £
Individual camp fees in advance	3,581	(3,581)	2,672	2,672
Church camp fees in advance	-	-	600	600
Church camp holding deposits in advance	-	-	600	600
Total camps fees received in advance	**3,581**	**(3,581)**	**3,872**	**3,872**
Donations towards costs of Training Team members in coming year	4,454	(4,454)	3,732	3,732
Total Deferred Income	**8,035**	**(8,035)**	**7,604**	**7,604**

NOTES ON THE ACCOUNTS

NOTE 19. RESTRICTED INCOME FUNDS

	Balance 01/09/21	Incoming Resource	Outgoing Resource	Transfers	Balance 31/08/22
	£	£	£	£	£
Assisted Places Fund	6,582	4,616		(5,170)	**6,028**
Coach House Fund	-	3,900			**3,900**
Building Work Fund	-	300	308	8	-
Training Team and Bursary Fund	260	16,213	23,319	6,846	-
	6,842	**25,029**	**23,627**	**1,684**	**9,928**

NOTE 20. UNRESTRICTED INCOME FUNDS

	Balance 01/09/21	Incoming Resources	Outgoing Resources	Transfers	Balance 31/08/22
	£	£	£	£	£
General Fund	289,927	324,155	109,696	(311,684)	**192,702**
Building Fund	50,910		21,452		**29,458**
Coach House Refurbishment Fund			9,818	75,000	**65,182**
Property Fund	168,000			235,000	**403,000**
	508,837	**324,155**	**140,966**	**(1,684)**	**690,342**

NOTE 21. TRANSFERS

Transfers to / (from) the General Fund

	£	£
Restricted Funds:		
Assisted Places Fund	5,170	
Building Work Fund	(8)	
Training Team & Bursary Fund	(6,846)	
		(1,684)
Designated Funds:		
Coach House Refurb Fund	(75,000)	
Property Fund	(235,000)	
		(310,000)
		(311,684)

Explanation of transfers to / (from) the General Fund

Assisted Places Fund – bursary places funded	5,170
Building Work Fund – to meet overspend	(8)
Training Team and Bursary Fund – to meet overspend	(6,846)
Coach House Refurb Fund – set up new fund	(75,000)
Property Fund – to reflect purchase of new investment property	(235,000)
	(311,684)

NOTE 22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Restricted Income Funds	-	9,928	**9,928**
Unrestricted Income Funds	431,586	258,756	**690,342**
Total Funds	**431,586**	**268,684**	**700,270**

YORKSHIRE CAMPS

England & Wales - Charity number 1150933

Accounts

Company Registration Number: 08355035

Charity Registration Number: 1150933

YORKSHIRE CAMPS

REPORTS AND FINANCIAL STATEMENTS

FINANCIAL YEAR ENDED 31 AUGUST 2022

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2022

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YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2022

LEGAL AND ADMINISTRATIVE INFORMATION

Legal Status	Yorkshire Camps is a company limited by guarantee and a registered charity
Registered Charity Name	Yorkshire Camps
Charity Number	1150933
Company Registration Number	08355035
Registered Office	Netherside Hall Threshfield, North Yorkshire, BD23 5PP
Directors/Trustees	Roger Carswell Anita Ellershaw John Green Judith Gurney David Lovelock Andy Peace Dan Thaw
Secretary	Andy Peace
Solicitor	The charity engages specialist solicitors on an ad hoc basis as required
Bankers	HSBC Carmel House, 49 – 63 Fargate, Sheffield, S1 2HD Monmouthshire Building Society Monmouthshire House, John Frost Square, Newport, NP20 1PX Kingdom Bank Media House, Padge Road, Beeston, Nottingham, NG9 2RS Shawbrook Bank Lutea House, Warley Hill Business Park, The Drive, Great Warley, Brentwood CM13 3BE
Independent Examiner	J Clarkson 25 Somerdale Grove, Leeds, LS13 4SD

TRUSTEES REPORT

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their annual directors' report and the financial statements of the charity for the financial year ended 31 August 2022. These reports and statements are also prepared to meet the requirements for a directors' report and accounts for the Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charities Act 2011, the Companies Act 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

The Trustees give thanks to God for His provision and protection over the past year. Returning to the normal running of camps after Covid has been a highlight, and we thank God that through the two years we were not fully open we stayed financially secure and were able to continue to meet our aims albeit in a different format.

The Trustees would also like to thank all the volunteers, helpers and those who pray for us. Their work is often unseen but very much appreciated and we would struggle to function without them.

The Trustees have regard to the Charity Commission's guidance on public benefit. During the year we held two open days where everyone was welcome to visit and have a look around Netherside Hall. The second open day was in May which we advertised as a family day and where children and young people could have a go on some of the activities. At Christmas we hosted an evening for neighbours which included carol singing around the large fire in the main reception area of the Hall, which was enjoyed by many.

We were also able to welcome back two local schools; Threshfield Primary School for their sports day and Upper Wharfedale for three days as part of their enrichment week. Additionally, six local primary schools came for two half days for 'Rewind to Christmas' and 'Rewind to Easter' where we looked at what the Bible says about Christmas and Easter. We worked with the local youth project 'Reverb' to deliver these sessions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 10 January 2013 and registered as a charity on 22 February 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Trustees

New trustees are short listed and discussed by the existing board of trustees. Those considered suitable are invited to join the board of trustees. The new trustees are fully inducted into the management structure of the Charity and all the requirements on them as trustees.

Risk Management

The trustees have assessed the major risks that the charity is exposed to, and are satisfied that there are systems and procedures in place to minimise exposure to the major risks. These major risks are reviewed regularly, along with the management procedures for dealing with them.

Organisational Structure

The major decisions concerning the long-term direction of the Charity (ie financial, building work, development of the site etc) are made by the Trustees. Responsibility for the day-to-day running and decision making of the charity is delegated to a senior leadership team of three people which includes Andy and Hannah Peace.

AIMS AND OBJECTIVES

Yorkshire Camps is committed to "Sharing Jesus Christ with young people". We run holiday camps for under 18 years olds and have three aims:

1. Enjoy a great holiday
We want all our campers to have a fantastic time with us. For some children we realise that this will be their only holiday and therefore we want them to relax and make memories which will last a lifetime.

TRUSTEES REPORT

It was wonderful to return to residential holidays after the Covid pandemic, particularly with the freedom of not having restrictions such as social distancing.

We aim to add to our activities each year so that the site doesn't become tired and there are new challenges for the campers to enjoy. This year we completed our crazy golf course and putting green which was built by one of our volunteers. We also bought three trampolines for the campers to enjoy in their free time.

Our team invent new games for the campers, so that every camp is different, whilst maintaining the core elements of the activities loved on camp such as the bonfire.

2. Explore the Christian message

A key part of all our camps is to look at the historic Christian message which we find in the Bible. We love explaining what the Bible says about Jesus especially His birth, His life, His death and His resurrection. We look at what it means to be a Christian today and answer any questions the campers have which are always varied and sometimes challenging.

We encourage children from a variety of backgrounds to come on camp; whether they have a faith or not, whether they attend church or not, all are welcome on our camps.

Joe McNutt joined the Staff Team this year as our Schools and Community Worker. He regularly takes school assemblies and RE lessons in the local primary schools. He has taken question and answer sessions which are really important as pupils get a chance to ask a Christian their questions.

Yorkshire Camps were again able to supply over 30 Bibles to the local schools for their Year 6 leavers.

3. Enlarge the faith

Many campers who come on camp already have a personal Christian faith and we want to encourage them in that. Each morning before breakfast on camp there is an optional Camper Bible Study. This is for those campers who want to study the Bible on a deeper level. We are always encouraged by how many campers come to this.

Every camper is offered a Christian book to take home with them. There is a selection of books which range from puzzle books, Christian fiction, apologetics or question and answer books, and guides to help them read the Bible for themselves. We see this as a way of helping them to keep learning while they are at home.

Many campers who come to us don't have their own Bible and so if they would like to take one home, they are given a copy of their own.

Over the past few years, we have been using United Beach Missions to provide a Postal Bible Club (PBC) for our campers. This year, we brought PBC in house and the administration of it is done by one of our volunteers.

Through the PBC, campers are sent a worksheet each month. It takes them through a Bible story and at an age-appropriate level, asks them questions or gets them to do a puzzle. When the worksheet is completed, they send it back to Yorkshire Camps to be marked and then returned to them with the points they have earned. They can spend their points in the Yorkshire Camps shop or get vouchers to spend elsewhere.

We have been really encouraged by the numbers of campers who are part of the PBC and again we see this as a way of extending the Bible teaching beyond camp.

ACHIEVEMENTS

"Trust in the Lord with all your heart and lean not on your own understanding. In all your ways acknowledge Him and He will direct your path.' Proverbs 3: 5 – 6.

We aim to make our camps as affordable as possible, and they are heavily subsidised through the donations to the Charity. All school camps are also subsidised and we were able to welcome several from the immediate area for a variety of activities. Parklands Primary School, Leeds came on a residential for the first time. We were able to give this camp free of charge as part of our Assisted Places Scheme. They are returning in the Autumn 2022 term and have extended their stay by booking an additional night. In total this year we were able to subsidise 85 places fully and a further 182 partially through the Assisted Places Scheme.

During the year we welcomed six different schools for overnight stays and 18 churches brought their youth groups for weekend camps. Some of the churches have very small youth groups and welcome the opportunity to join together with groups from other larger churches to share fellowship and make new friends.

Accessibility

This year we have looked at our provision for SEND campers in order that we can be as inclusive as possible. Every child is an individual and we work with parents to ensure we do all we can to help children access camp and have a good time, including campers coming with their carer if required.

We have worked hard to expand our bursary places scheme (Assisted Places Scheme) so that campers from homes who cannot afford to come on camp don't miss out. Some donors within the Mustard Seed Scheme, where people give financially to Yorkshire Camps, help subsidise the cost of camps. However, we are aware that this is still a barrier to many. This will become very important with the cost-of-living increases. We were delighted to sponsor the places of some Ukrainian refugees on one of our summer camps.

We have also looked at how we can help those from dysfunctional families, or families where planning ahead, or using the internet to book onto camp is problematic. We are aware that whilst the online booking system we use is a great help administratively to us, it does cause a barrier to some.

Our aim with all these things is to make camp accessible to all, rather than just to the privileged few. We don't want our systems or ways of doing things to prevent campers being able to come. We will continue to monitor these things so that we are continually improving and widening the range of people attending camp.

We find that the best way to do this is by working with Churches. They are in contact with young people and know their family set up. They can provide a vital link between the family and Yorkshire Camps, whilst providing practical help such as doing the online booking form or providing transport to and from camp.

Team

We had 9 young people join us for their gap year as part of our Training Team with 6 from the UK and 3 from Germany. As well as helping on camps and on the estate, they receive training in a whole range of areas to do with camp but also learn skills which will benefit them through life.

There are seven full-time members of our Staff Team, with two part-time members. The Staff Team do not receive a salary from Yorkshire Camps but are responsible for raising their own financial support.

This year we were able to purchase a house in the local village, which is currently being rented on the open market, but will be available for Staff when required. Housing locally is very expensive due to being in the National Park and so Yorkshire Camps would like to be able to help with housing for the Staff Team if possible.

PLANS FOR THE FUTURE

This year we successfully obtained planning permission for renovation of the Coach House building. The Coach House will provide three apartments for Staff, a sports room with a traverse climbing wall and a craft room. We have about one third of the funds required for the project and will look to fundraise for the remaining costs. God has always provided for our needs in a whole variety of ways and so again we are asking Him to provide for us. Some of the initial groundworks will be carried out in Autumn 2022 whilst the main building work will commence in 2023.

We are also in the process of requesting planning permission to install some swings in the grounds, to give more activities for the campers to enjoy.

FINANCIAL REVIEW

During the year the charity received income of £349,184 (previous year £243,919), with donations from individuals (£222,370) making up 64% of the total, and a long-time supporter generously left a legacy of £21,989. Trusts donated a further £5,932 and churches donated £4,677. Income from a normal year of camps rose to £76,159. The investment properties and associated garage generated £9,495 in rental payments during the year, and this will increase again next year as the property purchased during the year contributes a full year of rental payments.

Expenditure increased to £164,593 (previous year £116,958). Additionally, the investment property at Piece Fields was purchased for £235,000 and this included as a fixed asset. During the year another section of the roof of Netherside Hall was replaced at a cost of £17,937, and £3,060 was spent on painting the exterior rendering of the Lodge House. The Charity has spent £9,026 on architects' fees for the planning application to develop the Coach House, and a further £1,141 on legal fees to purchase the property at Piece Fields. Equipment for new camp activities has been purchased for £4,330, and a pre-loved keyboard has been purchased for £500 to be used in meetings.

A further £20,000 was repaid to the provider of the long-term loan after the repayment clause was triggered, leaving £10,000 outstanding.

We continue to be amazed at God's provision financially, through people, churches and trusts, which enable us to subsidise the cost of campers and make the camps more affordable. We know many people give sacrificially to Yorkshire Camps and each gift is humbling to receive.

Our Mustard Seeds (1 Mustard Seed = £10 monthly gift) has grown incredibly to 546 per month. The regular income through the Mustard Seeds allows us to budget and gives us confidence that we can meet all our regular financial commitments. The ad hoc and unexpected gifts are also really appreciated.

We thank all our volunteers and supporters for all they did to help Yorkshire Camps over the past year, but we give all our thanks and praise to God our Father, who has done more than we have asked or imagined.

RESERVES POLICY

The trustees reviewed the level of unrestricted funds at the end of the financial year and decided to continue with a risk-based approach to the level of reserves held. They consider £50,000 an appropriate level for free reserves, enabling them to address any issues arising from unforeseen costs, and free reserves at 31 August 2022 were £50,000.

The trustees have moved £75,000 from the General Fund to a designated fund which has been set up to meet the initial costs of redeveloping the Coach House, and will be seeking additional funds from other sources to complete the project.

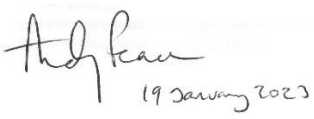
TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees (who are also the directors of Yorkshire Camps for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

Signed on behalf of the board of trustees



FINANCIAL YEAR ENDED 31 AUGUST 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORKSHIRE CAMPS

I report on the accounts of the company for the financial year ended 31 August 2022, which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

• accounting records were not kept in accordance with section 386 of the Companies Act 2006; or

• the accounts do not accord with such records; or

• the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

• the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

12/03/23

Joanna Clarkson
Member of the Institute of Chartered Accountants in England and Wales
25 Somerdale Grove, Leeds, LS13 4SD

FINANCIAL YEAR ENDED 31 AUGUST 2022

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

	Note	**Unrestricted Funds £**	**Restricted Funds £**	**Total Funds 2022 £**	Total 2021 £
Income from:					
Donations, Legacies and Grants	2	233,039	25,029	258,068	229,580
Charitable Activities	3	76,159	-	76,159	8,859
Other Trading Activities	4	4,599	-	4,599	1,182
Investments	5	9,793	-	9,793	3,785
Other Income		565	-	565	513
Total Income		**324,155**	**25,029**	**349,184**	243,919
Expenditure on:					
Charitable Activities					
Team Costs	6/7	10,725	23,319	34,044	42,636
Camp Costs	6/7	124,479	308	124,787	73,294
		135,204	23,627	158,831	115,930
Raising Funds	4/5	5,762	-	5,762	1,028
Total Expenditure		**140,966**	**23,627**	**164,593**	116,958
Net Income/(Expenditure)		**183,189**	**1,402**	**184,591**	126,961
Transfers between Funds		(1,684)	1,684	-	-
Net movement in Funds		**181,505**	**3,086**	**184,591**	126,961
Reconciliation of Funds:					
Total Funds brought forward		508,837	6,842	515,679	388,718
Total Funds carried forward		**690,342**	**9,928**	**700,270**	515,679

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

FINANCIAL YEAR ENDED 31 AUGUST 2022

BALANCE SHEET

	Note	£	2022 £	2021 £
Fixed Assets				
Tangible Assets				
Investment Assets	13	403,000		168,000
Non-investment Assets	13	28,586		31,090
Total Tangible Assets			**431,586**	199,090
Current Assets				
Stock	14	2,661		1,589
Debtors	15	30,999		17,325
Cash at bank and in hand		262,439		340,807
Total Current Assets		**296,099**		359,721
Liabilities				
Creditors: Amounts falling due within one year	16	(17,415)		(13,132)
Net Current Assets			**278,684**	346,589
Total Assets less Current Liabilities			**710,270**	545,679
Creditors: Amounts falling due after more than one year	18		(10,000)	(30,000)
Net Assets			**700,270**	515,679

Funds of the charity		**£**	£
Restricted Income Funds	19	9,928	6,842
Unrestricted Income Funds	20	690,342	508,837
Total Funds		**700,270**	515,679

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476 of the Companies Act 2006, requiring an audit of these accounts.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The notes at pages 9 to 16 form part of these accounts.

The accounts were approved by the Board on

19 January 2023

Trustee

NOTES ON THE ACCOUNTS

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the note(s) to these accounts. The accounts have been prepared to give a 'true and fair view' in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been earmarked by the trustees for specific future purposes or projects.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for a particular purpose.

The aims and use of each designated and restricted fund are set out in notes 19 and 20 to the financial statements.

1.3 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, grants and investment income is reported in the Statement of Financial Activities during the year in which income is received.

Income from charitable activities is included in the Statement of Financial Activities in the year in which the corresponding services are delivered. As a result, invoiced camp fees that relate to future periods are recorded as deferred income.

Gifts in kind are measured at fair value (the amount for which the asset could be exchanged) unless impracticable to do so. Those gifts in kind received for use by the charity are included in the Statement of Financial Activities as income from donations when receivable. A corresponding amount is also recognised as expenditure during the period of receipt.

The value of any voluntary help received by the charity is not included in the accounts, but is described in the trustees' annual report.

1.4 Resources expended

Expenditure is recognised on an accruals basis once there is a legal or constructive obligation to make payments to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Where costs cannot be directly attributed to specific activities they have been allocated on a basis consistent with the use of the resources. Costs are apportioned between the periods relating to when camps are taking place, and the remaining time when the core team members are resident on site receiving teaching, training and preparing for the upcoming camps. The following apportionment has been applied to the costs of charitable activities, and is reflected in Notes 6 and 7.

	Camp	Team
Housekeeping	53%	47%
Utilities	53%	47%

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

The cost of raising funds includes the expenditure incurred in maintaining and insuring the investment properties, merchandise printed with a Yorkshire Camps logo which has been purchased for resale, and the cost of producing leaflets encouraging

voluntary contributions to the work of the charity.

Tangible fixed assets

Tangible fixed assets, are stated at cost less depreciation. There is a de minimis limit set on capitalising items, which is currently £750. The depreciation is calculated to write off the cost less estimated residual value of each asset over its expected useful life, using the following values:

Equipment and Machinery	10% straight line
Fixtures and Fittings	15% straight line
Computer and Office Equipment	33% straight line
Vehicles	33% straight line
Investment Property	It is the policy of the charity to maintain properties to such a standard that their value is not impaired by the passage of time. The residual value is similar to the original cost and depreciation is immaterial.

An impairment review is conducted annually on the investment properties to ensure nothing has impacted on their value.

Stock

Stock is valued at the lower of cost or net realisable value.

Debtors

Debtors are recognised at the settlement amount, and prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS, LEGACIES AND GRANTS

	Unrestricted Funds	**Restricted Funds**	**Total**	2021
	£	**£**	**£**	£
Donations and gifts – individuals	201,047	21,323	222,370	197,254
Legacies	21,989		21,989	-
Donations and gifts – churches	4,003	674	4,677	9,676
Donations and gifts – trusts	2,900	3,032	5,932	2,425
Grants – Covid19 Business support, Craven DC	-	-	-	18,636
In kind	3,100	-	3,100	1,589
	233,039	**25,029**	**258,068**	229,580

3. CHARITABLE ACTIVITIES

	2022 **£**	2021 £
Camps	37,863	7,424
Camps for schools	11,560	105
Camps for churches	26,736	1,330
	76,159	8,859

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds 2022 £	20201 £
Income from charitable trading	4,599	1,182
Charitable Trading: cost of goods sold	(4,443)	(1,028)
Net proceeds of trading activities	156	154
Other costs inc publicity	(1,009)	(275)
Net other trading activities	**(853)**	(121)

5. INVESTMENT ACTIVITIES

	2022 **£**	2021 £
Investment Property income	9,495	3,520
Investment Property costs	(1,319)	(320)
Net Investment Property income	8,176	3,200
Interest bearing accounts	298	265
Net Investment Activities	**8,474**	3,465

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Camp Costs £	Team Costs £	Total Costs 2022 £	2021 £
Camp expenses	10,808	-	10,808	4,154
Food and housekeeping	22,948	6,506	29,454	16,300
Depreciation	6,751	-	6,751	5,670
Gifts in Kind	100	-	100	589
Support Costs	84,167	27,538	111,705	89,204
Governance Costs	13	-	13	13
	124,787	**34,044**	**158,831**	115,930

7. SUPPORT COSTS

	Camp Costs £	Team Costs £	Total Costs 2022 £	2021 £
Office Costs	27,794	380	28,174	20,442
Team and volunteers	5,021	15,711	20,732	17,322
Netherside Hall and site refurbishment and equipment	29,541	520	30,061	21,553
Maintenance, health and safety, grounds	9,489	-	9,489	15,712
Utilities	12,322	10,927	23,249	14,175
	84,167	**27,538**	**111,705**	89,204

In preparing the financial statements, the trustees consider it is appropriate to identify the costs that, whilst being necessary to deliver the camps, do not themselves produce or constitute the output of the charitable activity, and then classify these as support costs which are related to the delivery of the charitable activity.

8. GOVERNANCE COSTS

	Camp Costs £	Total Costs 2022 £	2021 £
Charitable Administration	13	13	13
	13	**13**	13

9. TRUSTEES

In 2021/22 no trustees were paid by the charity, nor did any receive payment for professional or other services supplied to the charity.

10. EMPLOYEES

There were no employees during the year. The charity is staffed entirely by volunteers, who are expected to raise their own financial support whilst they assist with the running of the charity.

11. CONNECTED PARTY TRANSACTIONS

In 2021/22 there were no connected party transactions (2020/21 £nil).

12. CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13. TANGIBLE FIXED ASSETS

	Office equipment	**Fixtures and fittings**	**Equipment and machinery**	**Investment Property**	**Vehicles**	**Total 2022**	2021
	£	**£**	**£**	**£**	**£**	**£**	£
Cost							
At 1 Sept 2021	1,483	9,064	39,974	168,000	1,000	219,521	210,062
Additions	-	-	1,247	235,000	3,000	239,247	9,459
At 31 August 2022	**1,483**	**9,064**	**41,221**	**403,000**	**4,000**	**458,768**	219,521
Depreciation							
At 1 Sept 2021	1,483	3,064	15,554	-	330	20,431	14,761
Charge for the Period	-	1,309	4,122	-	1,320	6,751	5,670
At 31 August 2022	**1,483**	**4,373**	**19,676**	**-**	**1,650**	**27,182**	20,431
Net Book Value							
At 31 August 2022	**0**	**4,691**	**21,545**	**403,000**	**2,350**	**431,586**	
At 31 August 2021	0	6,000	24,420	168,000	670	199,090	

14. STOCK

	2022	2021
	£	£
Merchandise	2,661	1,589
	2,661	1,589

15. DEBTORS: Amounts falling due within one year

	2022 **£**	2021 £
HMRC Gift Aid Reclaim	6,693	1,991
Income received but not banked	7,814	7,578
Outstanding refunds for expenditure	-	46
Prepayment of expenditure	14,031	7,710
Camp Debtors	2,461	-
	30,999	17,325

16. CREDITORS: Amounts falling due within one year

	2022 **£**	2021 £
Trade Creditors	9,811	5,097
Deferred Income	7,604	8,035
	17,415	13,132

17. COMMITMENTS

Yorkshire Camps initially leased Netherside Hall from The Liz and Terry Bramall Foundation for seven years from 1 May 2015 to 30 April 2022, at a cost of £1 per year. The lease has now been extended for a further 25 years.

18. CREDITORS: Amounts falling due after more than one year

	2022 **£**	2021 £
Loan	**10,000**	30,000

Yorkshire Camps received an interest free loan of £100,000 which is repayable, at a maximum rate of £20,000 per annum, after the lender has given twelve months' notice. Half of the loan has been gifted to the charity and £40,000 has been repaid.

19. RESTRICTED INCOME FUNDS

	Balance 01/09/21	Incoming Resource	Outgoing Resource	Transfers	Balance 31/08/22
	£	£	£	£	£
Assisted Places Fund	6,582	4,616		(5,170)	**6,028**
Coach House Fund	-	3,900			**3,900**
Building Work Fund	-	300	308	8	-
Training Team and Bursary Fund	260	16,213	23,319	6,846	-
	6,842	**25,029**	**23,627**	**1,684**	**9,928**

Assisted Places Fund
The fund contains monies donated to the charity to provide holidays for free or at a reduced cost in cases of financial hardship.

Training Team and Bursary Fund
This fund has been set up for donations which contribute towards the day to day living costs and other expenses associated with the members of the Training Team.

Coach House Fund
Specific donations for the redevelopment work on the Coach House are being placed in this fund.

20. UNRESTRICTED INCOME FUNDS

	Balance 01/09/21	Incoming Resources	Outgoing Resources	Transfers	Balance 31/08/22
	£	£	£	£	£
General Fund	289,927	324,155	109,696	(311,684)	**192,702**
Building Fund	50,910		21,452		**29,458**
Coach House Refurbishment Fund			9,818	75,000	**65,182**
Property Fund	168,000			235,000	**403,000**
	508,837	**324,155**	**140,966**	**(1,684)**	**690,342**

The trustees have chosen to create the following designated funds from surplus unrestricted funds:

Building Fund
This fund is to assist with the refurbishment of Netherside Hall and other structures within the estate as well as improving facilities within the grounds.

Property Fund
The fund has been created, and will be maintained, at the value of the property owned by the charity to give a clearer understanding of the 'free' unrestricted reserves available for general use.

Coach House Refurbishment Fund
The Trustees have designated £75,000 of general funds to meet the initial building costs of the Coach House refurbishment.

21. TRANSFERS

Transfers to / (from) the General Fund

	£	£
Restricted Funds:		
Assisted Places Fund	5,170	
Building Work Fund	(8)	
Training Team & Bursary Fund	(6,846)	
		(1,684)
Designated Funds:		
Coach House Refurb Fund	(75,000)	
Property Fund	(235,000)	
		(310,000)
		(311,684)

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	**Net Current Assets £**	**Total £**
Restricted Income Funds	-	9,928	**9,928**
Unrestricted Income Funds	431,586	258,756	**690,342**
Total Funds	**431,586**	**268,684**	**700,270**

22. POST BALANCE SHEET EVENTS

After the financial year end the provider of the long-term loan indicated the outstanding £10,000 should be treated as a gift to Yorkshire Camps, and confirmed there was no longer any outstanding debt.

YORKSHIRE CAMPS

England & Wales - Charity number 1150933

Accounts

Company Registration Number: 08355035

Charity Registration Number: 1150933

YORKSHIRE CAMPS

REPORTS AND FINANCIAL STATEMENTS

FINANCIAL YEAR ENDED 31 AUGUST 2021

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2021

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YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2021

LEGAL AND ADMINISTRATIVE INFORMATION

Legal Status	Yorkshire Camps is a company limited by guarantee and a registered charity
Registered Charity Name	Yorkshire Camps
Charity Number	1150933
Company Registration Number	08355035
Registered Office	Netherside Hall Threshfield, North Yorkshire, BD23 5PP
Directors/Trustees	Roger Carswell Anita Ellershaw John Green Judith Gurney David Lovelock Andy Peace Dan Thaw
Secretary	Andy Peace
Solicitor	The charity engages specialist solicitors on an ad hoc basis as required
Bankers	HSBC 729 Chesterfield Road, Woodseats, Sheffield, S8 0SL Monmouthshire Building Society Monmouthshire House, John Frost Square, Newport, NP20 1PX Kingdom Bank Ruddington Fields Business Park, Mere Way, Ruddington, Nottingham, NG11 6JS
Independent Examiner	J Clarkson 25 Somerdale Grove, Leeds, LS13 4SD

TRUSTEES REPORT

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their annual directors' report and the financial statements of the charity for the financial year ended 31 August 2021. These reports and statements are also prepared to meet the requirements for a directors' report and accounts for the Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charities Act 2011, the Companies Act 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

The Trustees have regard to the Charity Commission's guidance on public benefit. Due to Covid, Yorkshire Camps have sadly not been able to hold their regular open days where the public are welcome to come and look around the Hall. We hope these will be able to resume in the future.

Yorkshire Camps have a good relationship with local schools who come to Netherside Hall for a variety of educational visits including a sports day, Rewind to Christmas and Rewind to Easter. Most of these were delivered virtually this year, however we were also able to deliver some assemblies and class question and answer times in person. The local secondary school was due to visit over four days in the summer term as part of their activity week, however, this was cancelled due to a Covid outbreak in the school.

All year 6 school leavers were given a Youth Bible in conjunction with Reverb, a local youth project. One of our Staff members helped Reverb through the year and took part in Collective Worship at one of the local primary schools.

We love being part of the community in Threshfield and were delighted to be able to visit a local care home to sing Christmas carols with some of their residents.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 10 January 2013 and registered as a charity on 22 February 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Trustees

New trustees are short listed and discussed by the existing board of trustees. Those considered suitable are invited to join the board of trustees. The new trustees are fully inducted into the management structure of the Charity and all the requirements on them as trustees.

Risk Management

The trustees have assessed the major risks that the charity is exposed to, and are satisfied that there are systems and procedures in place to minimise exposure to the major risks. These major risks are reviewed regularly, along with the management procedures for dealing with them.

Organisational Structure

The major decisions concerning the long-term direction of the Charity (ie financial, building work, development of the site etc) are made by the Trustees. Responsibility for the day to day running and decision making of the charity is delegated to a senior leadership team of three people which includes Andy and Hannah Peace.

Coronavirus Impact

The continuing restrictions related to Coronavirus has meant that we have been unable to offer our usual residential camps at Netherside Hall for another year. However, we developed a series of 'virtual' camp-related experiences which many children joined online, and when restrictions eased over the summer we were able to run a number of small Day Camps.

This has meant a serious reduction in our camp income for a second year. However, our Mustard Seed scheme where people support Yorkshire Camps financially each month and the current match funding scheme, as well as our reserves, has meant that we have been able to make all our payments over the period. We thank God for all those who are part of the Mustard Seed scheme who sacrificially support Yorkshire Camps.

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2021

TRUSTEES REPORT

AIMS AND OBJECTIVES

Yorkshire Camps is committed to "Sharing Jesus Christ with young people". We run holiday camps for under 18 years olds where young people can:

- Enjoy an action packed holiday
- Explore the Christian message
- Enlarge their faith

Enjoy an action packed holiday

We want all campers to have a wonderful holiday and make memories when they are with us on camp. We seek to add new games and activities each year.

Explore the Christian message

We present the historical Christian message as presented in the Bible, to campers. We focus on the good news of Jesus Christ; his birth, life, death and resurrection and what that means to us today.

We welcome all children to come on camp whether they have a faith or not. We encourage them to ask questions, discuss with us and explore for themselves what the Bible claims.

Through the generosity of Christians, churches and another charitable trust we are able to offer bursary places to campers who would otherwise not be able to afford to come on camp.

Enlarge their faith

Many campers who visit us have an active Christian faith and we want to encourage them in that. On our holiday camps we offer optional additional Bible teaching in the morning for those who want to dig into the Bible more deeply.

We also encourage campers to join the Postal Bible Club, where they are sent 'lessons' to complete at home. They receive a Bible passage to read and then questions or activities are given on that passage at an age appropriate level.

ACHIEVEMENTS

"Trust in the Lord with all your heart and lean not on your own understanding. In all your ways acknowledge Him and He will direct your path.' Proverbs 3:5 – 6.

In a year where nothing has been certain and the sand under our feet has been constantly shifting, we have learnt once again to trust in God and His direction. Whilst it was still a difficult year in many respects, we have so much to thank God for. He has provided for us financially, He has protected us physically, and He has sustained us spiritually.

Whilst we were not able to run our usual holiday camps at Netherside Hall through the Covid pandemic, we were able to provide resources which would help young people to look into the Christian message and for those who have a faith, to grow in it.

We produced many online videos including 'camps', daily devotionals, re-enacting Bible stories, songs and Bible memory verses. These are all on Youtube and there have been large numbers of viewings. We provided assemblies for schools to show on the message of Christmas and Easter and the relevance to us today.

When we were in strict lockdown, we moved our camps online and held 25 Zoom Camps. These were not only great for the campers who joined in, but also for Church youth groups, many of whom were not meeting, to come together and receive encouragement and teaching.

We held two Zoom Bible studies each week for several months and were really encouraged by the attendance on these and the enthusiasm the campers had to study the Bible together.

We were able to run some Day Camps, which were all socially distanced and at reduced numbers. The amazing space we have outside meant that we could put up some marquees to provide shelter from the wind but have great ventilation. As lockdowns eased, we increased the number of Day Camps and through the academic year of 2020/21 we hosted 27 in total.

It was wonderful to welcome our local primary school, Threshfield Primary School for a part of their enrichment week, as well as their sports days. We look forward to receiving them on their residential again in the next academic year.

TRUSTEES REPORT

Team

We have had 12 Training Team with us for the past year. These are young people aged 18 – 23 who come for one year to help on the camps and the Estate, and receive training in all aspects of camp life including first aid, fire warden training, food safety, teaching the Bible in a small group and housekeeping. Not only do they provide practical help, but they are great to have around the building encouraging the younger team members and often showing them how to do different jobs.

We were delighted that John Hill joined the team as Groundstaff, and Abbie May as Assistant Caterer meaning that we now have seven on our Staff Team. All are volunteers and do not receive a salary from Yorkshire Camps but raise their own financial support from other sources, such as Churches and individuals. We are very thankful to all those people, churches and organisations who support our Staff Team in this way.

Whilst Covid meant that we were not able to have our usual team of volunteers on site, whenever the rules permitted, they returned to help in many of the essential tasks of running a large estate, including cutting the lawn and painting the inside of the hall.

Community Links

We want to be very much part of the community in Threshfield and the surrounding villages. Whilst we were not able to have our usual open days this year, we have tried to keep the community in touch through a monthly article in the parish magazine.

Upper Wharfedale Secondary School in Threshfield shared how they had wanted to spend time giving their students skills which had been missed due to lockdown, such as team building. We invited them to use the site at Netherside Hall to enable them to do this. Three days of activities were planned but unfortunately had to be cancelled due to a local outbreak of Covid 19. However, we hope they will be able to come in future years and that it will become an annual feature in their calendar.

We were able to supply Bibles to the Year 6 School Leavers again this year in conjunction with the local youth project Reverb. One of our Team members has been working with Rev. David Macha the local vicar to provide assemblies throughout the whole year.

PLANS FOR THE FUTURE

The extended lease has enabled us to make plans for the future and the Trustees are keen that we should implement these as soon as possible so that we enjoy maximum benefit.

We hope to renovate the derelict Coach House to provide additional accommodation for Team members as well as some additional activity space and storage facilities. We aim to apply for permission in the coming academic year, with building work beginning in 2022/23. The Trustees are mindful of the cost implications when making financial decisions.

There are also plans to renovate some outbuildings by the kitchen to provide a downstairs laundry space and more office space.

However, our priority is always for the camps themselves and to make them the best they can be, whilst sticking to our vision of ‘sharing Jesus Christ with young people’. We don’t want other projects to get in the way of this. As ever, we give our dreams and ideas to God, asking Him to provide for us as He has done so often in the past and to guide us as to what we should pursue and what should be left.

We thank God for His guiding hand over the past year and continue to trust Him for the future.

FINANCIAL REVIEW

During the year the charity received income of £243,919 (previous year £238,149), with donations from individuals (£197,254) making up 81% of the total, a further £2,425 came from trusts and churches donated £9,676. Continued Coronavirus restrictions has meant income from camps has decreased from £20,359 to £8,859. The leasehold flat and associated garage generated £3,520 in rental payments during the year, and £18.636 has been obtained from Craven DC as Covid-19 business support grants.

Expenditure decreased to £116,958 (previous year £202,740) as no major refurbishment or development work was undertaken. During the year another section of the roof of Netherside Hall was replaced at a cost of £15,522, and expenditure on the (larger) training team increased from £12,440 to £28,436.

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2021

TRUSTEES REPORT

We continue to be amazed at God's provision financially, through people, churches and trusts, which enable us to subsidise the cost of campers and make the camps more affordable. We know many people give sacrificially to Yorkshire Camps and each gift is humbling to receive.

Our Mustard Seeds (1 Mustard Seed = £10 monthly gift) has grown incredibly to 542 per month. This is partially due to the kindness of one donor who offered to match fund the Mustard Seed income for a three year period. It has been incredible to see how this has encouraged people to give, knowing that what they give will be doubled. The regular income through the Mustard Seeds allows us to budget and gives us confidence that we can meet all our regular financial commitments. The ad hoc and unexpected gifts are also really appreciated.

We thank all our volunteers and supporters for all they did to help Yorkshire Camps over the past year, but we give all our thanks and praise to God our Father, who has done more than we have asked or imagined.

RESERVES POLICY

The trustees reviewed the level of unrestricted funds at the end of the financial year and decided to continue with a risk-based approach to the level of reserves held. They consider £50,000 an appropriate level for free reserves, enabling them to address any issues arising from unforeseen costs, and free reserves at 31 August 2021 were £50,000.

The trustees are building up the reserves to meet the cost of redeveloping the Coach House once planning permission has been obtained, and are also continuing to seek opportunities to provide affordable housing in the locality for potential team members.

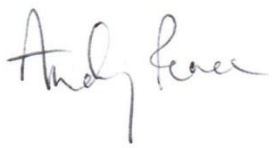
TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees (who are also the directors of Yorkshire Camps for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

Signed on behalf of the board of trustees



24 March 2022

FINANCIAL YEAR ENDED 31 AUGUST 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORKSHIRE CAMPS

I report on the accounts of the company for the financial year ended 31 August 2021, which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

• accounting records were not kept in accordance with section 386 of the Companies Act 2006; or

• the accounts do not accord with such records; or

• the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

• the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joanna Clarkson
Member of the Institute of Chartered Accountants in England and Wales
25 Somerdale Grove, Leeds, LS13 4SD

FINANCIAL YEAR ENDED 31 AUGUST 2021

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

	Note	**Unrestricted Funds £**	**Restricted Funds £**	**Total Funds 2021 £**	Total 2020 £
Income from:					
Donations and Grants	2	195,994	33,586	229,580	212,207
Charitable Activities	3	8,859	-	8,859	20,359
Other Trading Activities	4	1,182	-	1,182	1,026
Investments	5	3,785	-	3,785	2,606
Other Income		513	-	513	1,951
Total Income		**210,333**	**33,586**	**243,919**	238,149
Expenditure on:					
Charitable Activities					
Team Costs	6/7	14,200	28,436	42,636	107,728
Camp Costs	6/7	73,294	-	73,294	93,530
		87,494	28,436	115,930	201,259
Raising Funds	4	1,028	-	1,028	1,482
Total Expenditure		**88,522**	**28,436**	**116,958**	202,740
Net Income/(Expenditure)		**121,811**	**5,150**	**126,961**	35,409
Transfers between Funds		1,032	(1,032)	-	-
Net movement in Funds		**122,843**	**4,118**	**126,961**	35,409
Reconciliation of Funds:					
Total Funds brought forward		385,994	2,724	388,718	353,309
Total Funds carried forward		**508,837**	**6,842**	**515,679**	388,718

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

FINANCIAL YEAR ENDED 31 AUGUST 2021

BALANCE SHEET

	Note	£	2021 £	2020 £
Fixed Assets				
Tangible Assets	13		199,090	195,301
Current Assets				
Stock	14	1,589		2,825
Debtors	15	17,325		31,871
Cash at bank and in hand		340,807		199,432
Total Current Assets		**359,721**		234,128
Liabilities				
Creditors: Amounts falling due within one year	16	(13,132)		(10,711)
Net Current Assets			**346,589**	223,417
Total Assets less Current Liabilities			**545,679**	418,718
Creditors: Amounts falling due after more than one year	18		(30,000)	(30,000)
Net Assets			**515,679**	388,718

Funds of the charity		**£**	£
Restricted Income Funds	19	6,842	2,724
Unrestricted Income Funds	20	508,837	385,994
Total Funds		**515,679**	388,718

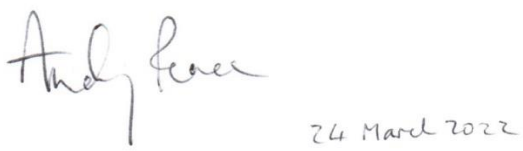
The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476 of the Companies Act 2006, requiring an audit of these accounts.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The notes at pages 9 to 15 form part of these accounts.

The accounts were approved by the Board on



Trustee

NOTES ON THE ACCOUNTS

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the note(s) to these accounts. The accounts have been prepared to give a 'true and fair view' in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been earmarked by the trustees for specific future purposes or projects.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for a particular purpose.

The aims and use of each designated and restricted fund are set out in notes 19 and 20 to the financial statements.

1.3 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, grants and investment income is reported in the Statement of Financial Activities during the year in which income is received.

Income from charitable activities is included in the Statement of Financial Activities in the year in which the corresponding services are delivered. As a result, invoiced camp fees that relate to future periods are recorded as deferred income.

Gifts in kind are measured at fair value (the amount for which the asset could be exchanged) unless impracticable to do so. Those gifts in kind received for use by the charity are included in the Statement of Financial Activities as income from donations when receivable. A corresponding amount is also recognised as expenditure during the period of receipt.

The value of any voluntary help received by the charity is not included in the accounts, but is described in the trustees' annual report.

1.4 Resources expended

Expenditure is recognised on an accruals basis once there is a legal or constructive obligation to make payments to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Where costs cannot be directly attributed to specific activities they have been allocated on a basis consistent with the use of the resources. Costs are apportioned between the periods relating to when camps are taking place, and the remaining time when the core team members are resident on site receiving teaching, training and preparing for the upcoming camps. The following apportionment has been applied to the costs of charitable activities, and is reflected in Notes 6 and 7.

	Camp	Team
Housekeeping	4%	96%
Utilities	4%	96%

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

The cost of raising funds includes the merchandise printed with a Yorkshire Camps logo which has been purchased for resale, and the cost of producing leaflets encouraging voluntary contributions to the work of the charity.

Tangible fixed assets

Tangible fixed assets, are stated at cost less depreciation. There is a de minimis limit set on capitalising items, which is currently £750. The depreciation is calculated to write off the cost less estimated residual value of each asset over its expected useful life, using the following values:

Equipment and Machinery	10% straight line
Fixtures and Fittings	15% straight line
Computer and Office Equipment	33% straight line
Vehicles	33% straight line
Leasehold Property	It is the policy of the charity to maintain properties to such a standard that their value is not impaired by the passage of time. The residual value is similar to it's original cost and depreciation is immaterial.

An impairment review is conducted annually on the leasehold property to ensure nothing has impacted on the value.

Stock

Stock is valued at the lower of cost or net realisable value.

Debtors

Debtors are recognised at the settlement amount, and prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND GRANTS

	Unrestricted Funds	**Restricted Funds**	**Total**	2020
	£	**£**	**£**	£
Donations and gifts – individuals	167,168	30,086	197,254	164,549
Donations and gifts – churches	6,176	3,500	9,676	9,676
Donations and gifts – trusts	2,425	-	2,425	23,400
Grants – Covid19 Business support, Craven DC	18,636	-	18,636	10,000
In kind	1,589	-	1,589	500
	195,994	**33,586**	**229,580**	212,207

3. CHARITABLE ACTIVITIES

	2021 **£**	2020 £
Camps	7,424	8,779
Camps for schools	105	-
Camps for churches	1,330	11,580
	8,859	20,359

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds 2021 **£**	2020 £
Income from charitable trading	1,182	1,026
Charitable Trading: cost of goods sold	(1,028)	(1,482)
Net proceeds of trading activities	154	(456)
Other costs inc publicity	(275)	(395)
Net other trading activities	**(121)**	(851)

5. INVESTMENT INCOME

	2021 **£**	2020 £
Interest bearing accounts	265	966
Property rental income	3,520	1,640
	3,785	2,606

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Camp Costs **£**	**Team Costs** **£**	**Total Costs 2021** **£**	2020 £
Camp expenses	4,154	-	4,154	6,493
Food and housekeeping	2,216	14,084	16,300	10,677
Depreciation	5,670	-	5,670	4,303
Gifts in Kind	589	-	589	500
Support Costs	60,652	28,552	89,204	179,667
Governance Costs	13	-	13	13
	73,294	**42,636**	**115,930**	201,653

NOTES ON THE ACCOUNTS

7. SUPPORT COSTS

	Camp Costs £	**Team Costs £**	**Total Costs 2021 £**	2020 £
Office Costs	20,078	364	20,442	20,448
Team and volunteers	2,742	14,580	17,322	12,862
Netherside Hall and site refurbishment and equipment	21,553	-	21,553	115,105
Maintenance, health and safety, grounds	15,712	-	15,712	6,717
Utilities	567	13,608	14,175	24,535
Miscellaneous	-	-	-	-
	60,652	**28,552**	**89,204**	179,667

In preparing the financial statements, the trustees consider it is appropriate to identify the costs that, whilst being necessary to deliver the camps, do not themselves produce or constitute the output of the charitable activity, and then classify these as support costs which are related to the delivery of the charitable activity.

8. GOVERNANCE COSTS

	Camp Costs £	**Total Costs 2021 £**	2020 £
Charitable Administration	13	13	13
	13	**13**	13

9. TRUSTEES

In 2020/21 no trustees were paid by the charity nor did any receive payment for professional or other services supplied to the charity. The leasehold property purchased by the charity has a garage which is rented by Roger Carswell under a formal agreement at a commercial rate. Neither Mr Carswell or his son-in-law, Andy Peace, were involved in the discussions about or drawing up of the rental agreement.

10. EMPLOYEES

There were no employees during the year. The charity is staffed entirely by volunteers, who are expected to raise their own financial support whilst they assist with the running of the charity.

11. CONNECTED PARTY TRANSACTIONS

In 2020/21 there were no connected party transactions (2019/20 £nil).

12. CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13. TANGIBLE FIXED ASSETS

	Office equipment	**Fixtures and fittings**	**Equipment and machinery**	**Leasehold Property**	**Vehicles**	**Total 2021**	2020
	£	**£**	**£**	**£**	**£**	**£**	£
Cost							
At 1 Sept 2020	1,483	4,906	35,673	168,000	-	210,062	37,080
Additions	-	4,158	4,301	-	1,000	9,459	172,982
At 31 August 2021	**1,483**	**9,064**	**39,974**	**168,000**	**1,000**	**219,521**	210,062
Depreciation							
At 1 Sept 2020	1,483	1,721	11,557	-	-	14,761	10,458
Charge for the Period	-	1,343	3,997	-	330	5,670	4,303
At 31 August 2021	**1,483**	**3,064**	**15,554**	**-**	**330**	**20,431**	14,761
Net Book Value							
At 31 August 2021	**0**	**6,000**	**24,420**	**168,000**	**670**	**199,090**	
At 31 August 2020	0	3,185	24,420	168,000	-	195,301	

14. STOCK

	2021	2020
	£	£
Merchandise	1,589	2,825
	1,589	2,825

15. DEBTORS: Amounts falling due within one year

	2021	2020
	£	£
HMRC Gift Aid Reclaim	1,991	9,450
Grant – Covid 19 Business Support, Craven DC	-	10,000
Income received but not banked	7,578	5,327
Outstanding refunds for expenditure	46	-
Prepayment of expenditure	7,710	7,094
Camp Debtors	-	-
	17,325	31,871

16. CREDITORS: Amounts falling due within one year

	2021 **£**	2020 £
Trade Creditors	5,097	10,108
Deferred Income	8,035	603
	13,132	10,711

17. COMMITMENTS

Yorkshire Camps initially leased Netherside Hall from The Liz and Terry Bramall Foundation for seven years from 1 May 2015 to 30 April 2022, at a cost of £1 per year. During the 2019/20 year the lease was extended for a further 25 years.

18. CREDITORS: Amounts falling due after more than one year

	2021 **£**	2020 £
Loan	**30,000**	30,000

Yorkshire Camps received an interest free loan of £100,000 which is repayable, at a maximum rate of £20,000 per annum, after the lender has given twelve months' notice. Half of the loan has been gifted to the charity and £20,000 has been repaid.

19. RESTRICTED INCOME FUNDS

	Balance 01/09/20	**Incoming Resource**	**Outgoing Resource**	**Transfers**	**Balance 31/08/21**
	£	**£**	**£**	**£**	**£**
Assisted Places Fund	2,724	4,890		(1,032)	**6,582**
Training Team and Bursary Fund	-	28,696	28,436		**260**
	2,724	**33,586**	**24,177**	**(1,032)**	**6,842**

Assisted Places Fund
The fund contains monies donated to the charity to provide holidays for free or at a reduced cost in cases of financial hardship.

Training Team and Bursary Fund
This fund has been set up for donations which contribute towards the day to day living costs and other expenses associated with the members of the Training Team.

20. UNRESTRICTED INCOME FUNDS

	Balance 01/09/20 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31/08/21 £
General Fund	160,620	210,333	69,058	(11,968)	**289,927**
Building Fund	57,374		19,464	13,000	**50,910**
Property Fund	168,000				**168,000**
	385,994	**210,333**	**88,522**	**1,032**	**508,837**

The trustees have chosen to create the following designated funds from surplus unrestricted funds:

Building Fund
This fund is to assist with the refurbishment of Netherside Hall and other structures within the estate as well as improving facilities within the grounds.

Property Fund
The fund has been created, and will be maintained, at the value of the property owned by the charity to give a clearer understanding of the 'free' unrestricted reserves available for general use.

21. TRANSFERS

Transfers to / (from) the General Fund

	£	£
Restricted Funds:		
Assisted Places Fund	1,032	
		1,032
Designated Funds:		
Building Fund	(13,000)	
		(13,000)
		(11,968)

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Income Funds	-	6,842	**6,842**
Unrestricted Income Funds	199,090	309,747	**508,837**
Total Funds	**199,090**	**316,589**	**515,679**

22. POST BALANCE SHEET EVENTS

In October 2021 the trustees had an offer of £235,000 accepted on a 2 bedroomed property in Threshfield and the purchase was completed in February 2022.