

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

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2021

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.

YORKSHIRE CAMPS

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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

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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.

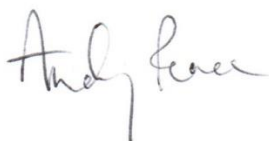
TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

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.

 24 March 2022

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

			2021	2020
	Note	£	£	£
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

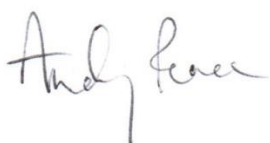
The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476 of the Companies Act 2006, requiring an audit of these accounts.

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



24 March 2022

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.

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2021

NOTES ON THE ACCOUNTS

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

YORKSHIRE CAMPS

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NOTES ON THE ACCOUNTS

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

YORKSHIRE CAMPS

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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.

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2021

NOTES ON THE ACCOUNTS

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

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2021

NOTES ON THE ACCOUNTS

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.

NOTES ON THE ACCOUNTS

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.