

**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

## YORKSHIRE CAMPS

### FINANCIAL YEAR ENDED 31 AUGUST 2022

#### 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.

## YORKSHIRE CAMPS

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### 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.

## **YORKSHIRE CAMPS**

FINANCIAL YEAR ENDED 31 AUGUST 2022

### **TRUSTEES REPORT**

#### **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.

## YORKSHIRE CAMPS

### FINANCIAL YEAR ENDED 31 AUGUST 2022

#### TRUSTEES REPORT

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.

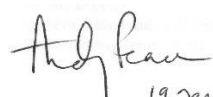
#### TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

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



19 January 2023

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.



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 £
<b>Income from:</b>					
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
<b>Total Income</b>		<b>324,155</b>	<b>25,029</b>	<b>349,184</b>	<b>243,919</b>
<b>Expenditure on:</b>					
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
<b>Total Expenditure</b>		<b>140,966</b>	<b>23,627</b>	<b>164,593</b>	<b>116,958</b>
<b>Net Income/(Expenditure)</b>		<b>183,189</b>	<b>1,402</b>	<b>184,591</b>	<b>126,961</b>
Transfers between Funds		(1,684)	1,684	-	-
<b>Net movement in Funds</b>		<b>181,505</b>	<b>3,086</b>	<b>184,591</b>	<b>126,961</b>
<b>Reconciliation of Funds:</b>					
Total Funds brought forward		508,837	6,842	515,679	388,718
<b>Total Funds carried forward</b>		<b>690,342</b>	<b>9,928</b>	<b>700,270</b>	<b>515,679</b>

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

			2022	2021
	Note	£	£	£
<b>Fixed Assets</b>				
Tangible Assets				
Investment Assets	13	403,000		168,000
Non-investment Assets	13	28,586		31,090
<b>Total Tangible Assets</b>			<b>431,586</b>	199,090
<b>Current Assets</b>				
Stock	14	2,661		1,589
Debtors	15	30,999		17,325
Cash at bank and in hand		262,439		340,807
<b>Total Current Assets</b>		<b>296,099</b>		359,721
<b>Liabilities</b>				
Creditors: Amounts falling due within one year	16	(17,415)		(13,132)
<b>Net Current Assets</b>			<b>278,684</b>	346,589
<b>Total Assets less Current Liabilities</b>			<b>710,270</b>	545,679
Creditors: Amounts falling due after more than one year	18		(10,000)	(30,000)
<b>Net Assets</b>			<b>700,270</b>	515,679
<b>Funds of the charity</b>			£	£
Restricted Income Funds	19		9,928	6,842
Unrestricted Income Funds	20		690,342	508,837
<b>Total Funds</b>			<b>700,270</b>	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

## YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2022

### NOTES ON THE ACCOUNTS

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
	<b>233,039</b>	<b>25,029</b>	<b>258,068</b>	<b>229,580</b>

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2022

## NOTES ON THE ACCOUNTS

### 3. CHARITABLE ACTIVITIES

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

### 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	<u>156</u>	<u>154</u>
Other costs inc publicity	(1,009)	(275)
<b>Net other trading activities</b>	<u><b>(853)</b></u>	<u><b>(121)</b></u>

### 5. INVESTMENT ACTIVITIES

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

**6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Camp Costs £</b>	<b>Team Costs £</b>	<b>Total Costs 2022 £</b>	<b>2021 £</b>
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
	<b>124,787</b>	<b>34,044</b>	<b>158,831</b>	<b>115,930</b>

**7. SUPPORT COSTS**

	<b>Camp Costs £</b>	<b>Team Costs £</b>	<b>Total Costs 2022 £</b>	<b>2021 £</b>
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
	<b>84,167</b>	<b>27,538</b>	<b>111,705</b>	<b>89,204</b>

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**

	<b>Camp Costs £</b>	<b>Total Costs 2022 £</b>	<b>2021 £</b>
Charitable Administration	13	13	13
	<b>13</b>	<b>13</b>	<b>13</b>

**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.

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2022

## NOTES ON THE ACCOUNTS

### 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
	£	£	£	£	£	£	£
<b>Cost</b>							
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
<b>At 31 August 2022</b>	<b>1,483</b>	<b>9,064</b>	<b>41,221</b>	<b>403,000</b>	<b>4,000</b>	<b>458,768</b>	<b>219,521</b>
<b>Depreciation</b>							
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
<b>At 31 August 2022</b>	<b>1,483</b>	<b>4,373</b>	<b>19,676</b>	<b>-</b>	<b>1,650</b>	<b>27,182</b>	<b>20,431</b>
<b>Net Book Value</b>							
<b>At 31 August 2022</b>	<b>0</b>	<b>4,691</b>	<b>21,545</b>	<b>403,000</b>	<b>2,350</b>	<b>431,586</b>	
At 31 August 2021	0	6,000	24,420	168,000	670	199,090	

### 14. STOCK

	2022 £	2021 £
Merchandise	2,661	1,589
	<b>2,661</b>	<b>1,589</b>

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2022

## NOTES ON THE ACCOUNTS

### 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	-
	<b>30,999</b>	<b>17,325</b>

### 16. CREDITORS: Amounts falling due within one year

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

### 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	<b>10,000</b>	<b>30,000</b>

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.



# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2022

## NOTES ON THE ACCOUNTS

### 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	-
	<b>6,842</b>	<b>25,029</b>	<b>23,627</b>	<b>1,684</b>	<b>9,928</b>

#### 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
	<b>508,837</b>	<b>324,155</b>	<b>140,966</b>	<b>(1,684)</b>	<b>690,342</b>

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.

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2022

## NOTES ON THE ACCOUNTS

### 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
<b>Total Funds</b>	<b>431,586</b>	<b>268,684</b>	<b>700,270</b>

### 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.