

**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.

### **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

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### TRUSTEES REPORT

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.

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### 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



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 £
<b>Income from:</b>					
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
<b>Total Income</b>		<b>391,169</b>	<b>177,258</b>	<b>568,427</b>	<b>349,184</b>
<b>Expenditure on:</b>					
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
<b>Total Expenditure</b>		<b>153,844</b>	<b>125,472</b>	<b>279,316</b>	<b>164,593</b>
<b>Net Income/(Expenditure)</b>		<b>237,325</b>	<b>51,786</b>	<b>289,111</b>	<b>184,591</b>
Transfers between Funds		4,409	(4,409)	-	-
<b>Net movement in Funds</b>		<b>241,734</b>	<b>47,377</b>	<b>289,111</b>	<b>184,591</b>
<b>Reconciliation of Funds:</b>					
Total Funds brought forward		690,342	9,928	700,270	515,679
<b>Total Funds carried forward</b>		<b>932,076</b>	<b>57,305</b>	<b>989,381</b>	<b>700,270</b>

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

			2023	2022
	Note	£	£	£
<b>Fixed Assets</b>				
Tangible Assets				
Investment Assets	13	403,000		403,000
Non-investment Assets	13	53,780		28,586
<b>Total Tangible Assets</b>			<b>456,780</b>	<b>431,586</b>
<b>Current Assets</b>				
Stock	14	3,660		2,661
Debtors	15	45,500		30,999
Cash at bank and in hand		509,058		262,439
<b>Total Current Assets</b>		<b>558,218</b>		<b>296,099</b>
<b>Liabilities</b>				
Creditors: Amounts falling due within one year	16	(25,617)		(17,415)
<b>Net Current Assets</b>			<b>532,601</b>	<b>278,684</b>
<b>Total Assets less Current Liabilities</b>			<b>989,381</b>	<b>710,270</b>
Creditors: Amounts falling due after more than one year	18			(10,000)
<b>Net Assets</b>			<b>989,381</b>	<b>700,270</b>
<b>Funds of the charity</b>			<b>£</b>	<b>£</b>
Restricted Income Funds	19		57,305	9,928
Unrestricted Income Funds	20		932,076	690,342
<b>Total Funds</b>			<b>989,381</b>	<b>700,270</b>

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



31. 1. 24

Trustee

FINANCIAL YEAR ENDED 31 AUGUST 2023

## STATEMENT OF CASHFLOW

	2023		2022	
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
	£	£	£	£
<b>Cashflows from Operating Activities:</b>				
Net income / (expenditure) for the year (as per SOFA)	238,712	50,399	183,189	1,402
<b>Adjustments for:</b>				
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
<b>Net cash provided by (used in) operating activities</b>	<b>233,221</b>	<b>45,950</b>	<b>172,523</b>	<b>1,566</b>
<b>Cashflows from Investing Activities:</b>				
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)	
<b>Net cash provided by (used in) investing activities</b>	<b>(22,552)</b>		<b>(230,773)</b>	
<b>Cash flows from financing activities:</b>				
Repayments of borrowing	(10,000)		(20,000)	
<b>Net cash provided by (used in) financing activities</b>	<b>(10,000)</b>		<b>(20,000)</b>	
<b>Change in cash and cash equivalents</b>	<b>200,669</b>	<b>45,950</b>	<b>(79,934)</b>	<b>1,566</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>253,590</b>	<b>8,849</b>	<b>333,524</b>	<b>7,283</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>454,259</b>	<b>54,799</b>	<b>253,590</b>	<b>8,849</b>

## 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.

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### NOTES ON THE ACCOUNTS

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
	<b>275,191</b>	<b>177,258</b>	<b>452,449</b>	<b>258,068</b>

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

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## NOTES ON THE ACCOUNTS

### 3. CHARITABLE ACTIVITIES

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

### 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)
<b>Net other trading activities</b>	<b>(644)</b>	<b>(853)</b>

### 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
<b>Net Investment Activities</b>	<b>12,519</b>	<b>8,474</b>

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2023

## NOTES ON THE ACCOUNTS

### 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
	<b>238,001</b>	<b>33,912</b>	<b>271,913</b>	<b>158,831</b>

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
	<b>183,612</b>	<b>28,000</b>	<b>211,612</b>	<b>111,705</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.

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
	<b>13</b>	<b>13</b>	<b>13</b>

### 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.

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2023

## 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. 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.

10 of those 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
	£	£	£	£	£	£	£
<b>Cost</b>							
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
<b>At 31 August 2023</b>	<b>1,483</b>	<b>9,064</b>	<b>76,727</b>	<b>403,000</b>	<b>4,000</b>	<b>494,274</b>	<b>458,768</b>
<b>Depreciation</b>							
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
<b>At 31 August 2023</b>	<b>1,483</b>	<b>5,682</b>	<b>27,349</b>	<b>-</b>	<b>2,980</b>	<b>37,494</b>	<b>27,182</b>
<b>Net Book Value</b>							
<b>At 31 August 2023</b>	<b>0</b>	<b>4,691</b>	<b>21,545</b>	<b>403,000</b>	<b>2,350</b>	<b>456,780</b>	
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.



YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2023

NOTES ON THE ACCOUNTS

**14. STOCK**

	<b>2023</b> £	2022 £
Merchandise	3,660	2,661
	<u><b>3,660</b></u>	<u><b>2,661</b></u>

**15. DEBTORS: Amounts falling due within one year**

	<b>2023</b> £	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
	<u><b>45,500</b></u>	<u><b>30,999</b></u>

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

	<b>2023</b> £	2022 £
Trade Creditors	17,400	9,811
Deferred Income	8,217	7,604
	<u><b>25,617</b></u>	<u><b>17,415</b></u>

**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
<b>Total camps fees received in advance</b>	<u><b>3,872</b></u>	<u><b>(3,872)</b></u>	<u><b>7,631</b></u>	<u><b>7,631</b></u>
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
<b>Total Deferred Income</b>	<u><b>7,604</b></u>	<u><b>(7,604)</b></u>	<u><b>8,217</b></u>	<u><b>8,217</b></u>

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

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2023

## NOTES ON THE ACCOUNTS

### 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	-
	<b>9,928</b>	<b>177,258</b>	<b>125,472</b>	<b>(4,409)</b>	<b>57,305</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.

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
	<b>690,342</b>	<b>391,169</b>	<b>153,844</b>	<b>4,409</b>	<b>932,076</b>

## YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2023

### NOTES ON THE ACCOUNTS

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

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2023

## NOTES ON THE ACCOUNTS

### 22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	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>	243,919
<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>	116,958
<b>Net Income/(Expenditure)</b>		<b>183,189</b>	<b>1,402</b>	<b>184,591</b>	126,961
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>	126,961
<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>	515,679

#### NOTE 2. DONATIONS, LEGACIES AND GRANTS

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>	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>	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
	<b>124,787</b>	<b>34,044</b>	<b>158,831</b>	<b>115,930</b>

### 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
	<b>84,167</b>	<b>27,538</b>	<b>111,705</b>	<b>89,204</b>

### NOTE 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	

### 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
<b>Total camps fees received in advance</b>	<b>3,581</b>	<b>(3,581)</b>	<b>3,872</b>	<b>3,872</b>
Donations towards costs of Training Team members in coming year	4,454	(4,454)	3,732	3,732
<b>Total Deferred Income</b>	<b>8,035</b>	<b>(8,035)</b>	<b>7,604</b>	<b>7,604</b>

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2023

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

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

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