

Company Registration Number: 08355035

Charity Registration Number: 1150933

YORKSHIRE CAMPS
REPORTS AND FINANCIAL STATEMENTS
FINANCIAL YEAR ENDED 31 AUGUST 2024

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2024

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YORKSHIRE CAMPS

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LEGAL AND ADMINISTRATIVE INFORMATION

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

YORKSHIRE CAMPS

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TRUSTEES REPORT

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

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

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

Structure, Governance and Management

Governing Document

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

Trustees

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

Risk Management

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

Objectives and Activities

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

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

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

1. Enjoy an action packed holiday

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

2. Explore the Christian message

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

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TRUSTEES REPORT

3. Enlarge their faith

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

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

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

Public Benefit and community links

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

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

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

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

Achievements and performance

Camps

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

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

Organisation Management and Staffing

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

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

Staffing and volunteers

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

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

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

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TRUSTEES REPORT

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

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

Future

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

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

- People focussed
- Gospel centred
- Strive for excellence

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

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

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

Financial Review

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

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

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

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

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

Reserves Policy

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

TRUSTEES REPORT

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

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

Trustees' Responsibilities in Relation to the Financial Statements

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

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

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

Signed on behalf of the board of Trustees



29 January 2025

FINANCIAL YEAR ENDED 31 AUGUST 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORKSHIRE CAMPS

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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



29 January 2025

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

FINANCIAL YEAR ENDED 31 AUGUST 2024

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

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

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

All income and expenditure derive from continuing activities.

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

FINANCIAL YEAR ENDED 31 AUGUST 2024

BALANCE SHEET

			2024	2023
	Note	£	£	£
Fixed Assets				
Tangible Assets				
Investment Assets	13	403,000		403,000
Non-investment Assets	13	97,573		53,780
Total Tangible Assets			500,573	456,780
Current Assets				
Stock	14	4,619		3,660
Debtors	15	47,896		45,500
Cash at bank and in hand		528,828		509,058
Total Current Assets		581,343		558,218
Liabilities				
Creditors: Amounts falling due within one year	16	(24,106)		(25,617)
Net Current Assets			557,237	532,601
Total Assets less Current Liabilities			1,057,810	989,381
Creditors: Amounts falling due after more than one year	17		-	-
Net Assets			1,057,810	989,381
Funds of the charity			£	£
Restricted Income Funds	19		5,000	57,305
Unrestricted Income Funds	20		1,052,810	932,076
Total Funds			1,057,810	989,381

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

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

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

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

The accounts were approved by the Board on



Trustee

29 January 2025

FINANCIAL YEAR ENDED 31 AUGUST 2024

STATEMENT OF CASHFLOW

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

NOTES ON THE ACCOUNTS

1. ACCOUNTING POLICIES

1.1 Basis of preparation

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

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

1.2 Fund accounting

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

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

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

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

1.3 Income

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

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

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

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

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

1.4 Resources expended

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

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

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

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

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

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

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NOTES ON THE ACCOUNTS

3. CHARITABLE ACTIVITIES

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

4. OTHER TRADING ACTIVITIES

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

5. INVESTMENT ACTIVITIES

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

YORKSHIRE CAMPS

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NOTES ON THE ACCOUNTS

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

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

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

7. SUPPORT COSTS

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

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

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

8. GOVERNANCE COSTS

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

9. TRUSTEES

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

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 £6,465. All of the donations were unrestricted, except for a donation of £1,000 which was given to the Assisted Places Fund from the proceeds of Christmas card sales by 10ofthose.

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

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

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

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

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

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

12. CORPORATION TAXATION

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

13. TANGIBLE FIXED ASSETS

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

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

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2024

NOTES ON THE ACCOUNTS

14. STOCK

	2024 £	2023 £
Merchandise	4,619	3,660
	<u>4,619</u>	<u>3,660</u>

15. DEBTORS: Amounts falling due within one year

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

16. CREDITORS: Amounts falling due within one year

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

Deferred Income

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

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

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2024

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

2024 £	2023 £
-	-

19. RESTRICTED INCOME FUNDS

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

Assisted Places Fund

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

Training Team and Bursary Fund

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

Coach House Fund

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

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

20. UNRESTRICTED INCOME FUNDS

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

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

Building Fund

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

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2024

NOTES ON THE ACCOUNTS

Property Fund

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

Coach House Refurbishment Fund

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

Sports Barn Fund

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

Future Projects Fund

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

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

21. TRANSFERS

Transfers to / (from) the General Fund

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

Explanation of transfers to / (from) the General Fund

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

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

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

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2024

NOTES ON THE ACCOUNTS

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

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

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

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

NOTE 2. DONATIONS, LEGACIES AND GRANTS

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

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2024

NOTES ON THE ACCOUNTS

NOTE 6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

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

NOTE 7. SUPPORT COSTS

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

NOTE 13. TANGIBLE FIXED ASSETS

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

NOTE 16. DEFERRED INCOME

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

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2024

NOTES ON THE ACCOUNTS

NOTE 19. RESTRICTED INCOME FUNDS

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

NOTE 20. UNRESTRICTED INCOME FUNDS

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

NOTE 21. TRANSFERS

Transfers to / (from) the General Fund

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

Explanation of transfers to / (from) the General Fund

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

NOTE 22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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