

**Company Registration Number: 08355035**

**Charity Registration Number: 1150933**

**YORKSHIRE CAMPS**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FINANCIAL YEAR ENDED 31 AUGUST 2025**

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

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## YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

### LEGAL AND ADMINISTRATIVE INFORMATION

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

## TRUSTEES REPORT

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

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

### 10 Years at Netherside Hall

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

## Structure, Governance and Management

### Governing Document

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

### Trustees

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

### Risk Management

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

## Objectives and Activities

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

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

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

### 1. Enjoy an action packed holiday

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

### 2. Explore the Christian message

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

## TRUSTEES REPORT

### 3. Enlarge their faith

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

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

### Public Benefit and community links

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

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

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

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

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

There is no charge for any of these events.

### Achievements and performance

#### Camps

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

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

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

#### Organisation Management and Staffing

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

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

#### Staffing and volunteers

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

## YORKSHIRE CAMPS

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### TRUSTEES REPORT

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

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

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

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

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

### Future

#### Netherside Hall

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

- People focussed: keeping campers especially at the centre of what we do, but also making everyone who comes on site feel at home and welcome at Netherside Hall
- Gospel centred: this is the core of what we do and something we never want to water down or tire of. Sharing Jesus is the best thing we can do and the greatest news we can share
- Strive for excellence: we don't want to become complacent but work hard and do our absolute best for the glory of God

#### Sports Barn

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

#### New Centre

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

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

### Financial Review

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

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

## YORKSHIRE CAMPS

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#### TRUSTEES REPORT

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

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

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

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

#### Reserves Policy

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

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

#### Trustees' Responsibilities in Relation to the Financial Statements

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

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

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

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

Signed on behalf of the board of trustees



Andy Peace  
Trustee

FINANCIAL YEAR ENDED 31 AUGUST 2025

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORKSHIRE CAMPS

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

**Respective responsibilities of trustees and examiner**

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

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

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

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

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



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

Dated: 17 January 2026



FINANCIAL YEAR ENDED 31 AUGUST 2025

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

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

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

All income and expenditure derive from continuing activities.

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

FINANCIAL YEAR ENDED 31 AUGUST 2025

## BALANCE SHEET

			2025	2024
	Note	£	£	£
<b>Fixed Assets</b>				
Tangible Assets				
Investment Assets	13	403,000		403,000
Non-investment Assets	13	105,468		97,573
<b>Total Tangible Assets</b>			<b>508,468</b>	<b>500,573</b>
<b>Current Assets</b>				
Stock	14	7,679		4,619
Debtors	15	30,314		47,896
Cash at bank and in hand		564,643		528,828
<b>Total Current Assets</b>		<b>602,636</b>		<b>581,343</b>
<b>Liabilities</b>				
Creditors: Amounts falling due within one year	16	(30,716)		(24,106)
<b>Net Current Assets</b>			<b>571,920</b>	<b>557,237</b>
<b>Total Assets less Current Liabilities</b>			<b>1,080,388</b>	<b>1,057,810</b>
Creditors: Amounts falling due after more than one year	17	-		-
<b>Net Assets</b>			<b>1,080,388</b>	<b>1,057,810</b>
<b>Funds of the charity</b>			<b>£</b>	<b>£</b>
Restricted Income Funds	19		11,092	5,000
Unrestricted Income Funds	20		1,069,296	1,052,810
<b>Total Funds</b>			<b>1,080,388</b>	<b>1,057,810</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 21 form part of these accounts.

The accounts were approved by the Board on 16 January 2026



John Green  
Trustee

FINANCIAL YEAR ENDED 31 AUGUST 2025

## STATEMENT OF CASHFLOW

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

## NOTES ON THE ACCOUNTS

### 1. ACCOUNTING POLICIES

#### 1.1 Basis of preparation

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

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

#### 1.2 Fund accounting

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

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

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

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

#### 1.3 Income

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

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

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

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

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

#### 1.4 Resources expended

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

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

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

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

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

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

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

## NOTES ON THE ACCOUNTS

### 3. CHARITABLE ACTIVITIES

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

### 4. OTHER TRADING ACTIVITIES

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

### 5. INVESTMENT ACTIVITIES

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

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

## NOTES ON THE ACCOUNTS

### 6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

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

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

### 7. SUPPORT COSTS

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

### 8. GOVERNANCE COSTS

	Camp Costs £	Total Costs 2025 £	2024 £
Charitable Administration	34	34	13
	<b>34</b>	<b>34</b>	<b>13</b>

### 9. TRUSTEES

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

## YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

### 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 £4,180. All of the donations were unrestricted, except for a donation of £1,000 which was given to the Assisted Places Fund from the proceeds of Christmas card sales by 10ofthose.

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

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

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

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

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

#### 12. CORPORATION TAXATION

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

#### 13. TANGIBLE FIXED ASSETS

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

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



YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

NOTES ON THE ACCOUNTS

**14. STOCK**

	2025 £	2024 £
Merchandise	7,679	4,619
	<b>7,679</b>	<b>4,619</b>

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

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

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

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

**Deferred Income**

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

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

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

## 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

2025 £	2024 £
-	-

### 19. RESTRICTED INCOME FUNDS

	Balance 01/09/24 £	Incoming Resource £	Outgoing Resource £	Transfers £	Balance 31/08/25 £
Assisted Places Fund	5,000	8,110	-	(2,018)	11,092
Training Team and Bursary Fund	-	24,137	36,831	12,694	-
	<b>5,000</b>	<b>32,247</b>	<b>36,831</b>	<b>10,676</b>	<b>11,092</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.

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

### 20. UNRESTRICTED INCOME FUNDS

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

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

#### Building Fund

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

#### 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.

## YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

### NOTES ON THE ACCOUNTS

#### Coach House Refurbishment Fund

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

#### Sports Barn Fund

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

#### Future Projects Fund

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

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

### 21. TRANSFERS

Transfers to / (from) the General Fund

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

Explanation of transfers to / (from) the General Fund

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

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

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

## 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	-	11,092	<b>11,092</b>
Unrestricted Income Funds	508,468	560,828	<b>1,069,296</b>
<b>Total Funds</b>	<b>508,468</b>	<b>571,920</b>	<b>1,080,388</b>

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

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

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

	Note	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total 2023 £</b>
<b>Income from:</b>					
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
<b>Total Income</b>		<b>354,781</b>	<b>38,744</b>	<b>393,525</b>	568,427
<b>Expenditure on:</b>					
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
<b>Total Expenditure</b>		<b>224,568</b>	<b>100,528</b>	<b>325,096</b>	279,316
<b>Net Income/(Expenditure)</b>		<b>130,213</b>	<b>(61,784)</b>	<b>68,429</b>	289,111
Transfers between Funds		(9,479)	9,479	-	-
<b>Net movement in Funds</b>		<b>125,734</b>	<b>(57,305)</b>	<b>68,429</b>	289,111
<b>Reconciliation of Funds:</b>					
Total Funds brought forward		932,076	57,305	989,381	700,270
<b>Total Funds carried forward</b>		<b>1,052,810</b>	<b>5,000</b>	<b>1,057,810</b>	989,381

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

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>	<b>2023 £</b>
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	-
	<b>221,727</b>	<b>38,744</b>	<b>260,471</b>	452,449

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

## NOTES ON THE ACCOUNTS

### NOTE 6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

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

### NOTE 7. SUPPORT COSTS

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

### NOTE 13. TANGIBLE FIXED ASSETS

	Office equipment £	Fixtures and fittings £	Equipment and machinery £	Investment Property £	Vehicles £	Total 2024 £	2023 £
<b>Cost</b>							
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
<b>At 31 August 2024</b>	<b>1,483</b>	<b>12,511</b>	<b>133,074</b>	<b>403,000</b>	<b>4,000</b>	<b>554,068</b>	<b>494,274</b>
<b>Depreciation</b>							
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
<b>At 31 August 2024</b>	<b>1,483</b>	<b>7,386</b>	<b>40,656</b>	<b>-</b>	<b>3,970</b>	<b>53,495</b>	<b>37,494</b>
<b>Net Book Value</b>							
<b>At 31 August 2024</b>	<b>0</b>	<b>5,125</b>	<b>92,418</b>	<b>403,000</b>	<b>30</b>	<b>500,573</b>	
At 31 August 2023	0	3,382	49,378	403,000	1,020	456,780	

### NOTE 16. DEFERRED INCOME

Category	Balance 01/09/23 £	Released In Year £	New Deferrals £	Balance 31/08/24 £
Individual camp fees in advance	6,131	(6,131)	5,010	5,010
Church camp fees in advance	1,000	(1,000)	330	330
Church camp holding deposits in advance	500	(500)	200	200
<b>Total camps fees received in advance</b>	<b>7,631</b>	<b>(7,631)</b>	<b>5,540</b>	<b>5,540</b>
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
<b>Total Deferred Income</b>	<b>8,217</b>	<b>(8,217)</b>	<b>7,808</b>	<b>7,808</b>

# YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

## NOTES ON THE ACCOUNTS

### NOTE 19. RESTRICTED INCOME FUNDS

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

### NOTE 20. UNRESTRICTED INCOME FUNDS

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

### NOTE 21. TRANSFERS

Transfers to / (from) the General Fund

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

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)
	<u>(271,158)</u>

YORKSHIRE CAMPS

FINANCIAL YEAR ENDED 31 AUGUST 2025

NOTES ON THE ACCOUNTS

NOTE 22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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