

FRONTIER CAMPS
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Daniel Wiles	Chair
Alicia McGruer	Treasurer
Laura Groom	
Matt McNeil	
William Woolley	
Naomi Black (nee Bhishop)	
Hannah Valentine-Rice	
Oliver Severn	
Catherine Bell (Stood down Septemeber 2023)	
Jack McGruer (Apointed June 2024)	

Principal contact and address

Alicia McGruer
138 Swinton Road
Glasgow
G69 6DW

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner

Samira Abdollahi
1 Angel Close
Luton
G LU4 9FN
G32 6DP

TRUSTEES' REPORT

Structure, governance and management

The charity is an association under a constitution adopted on 8 May 2010. The charity registered with the Charity Commission on 2 April 2013, registration number 1151466.

All trustees are members of the charity. The trustees are proposed, seconded and elected by the members. This occurs every 3 years.

No training is given as they are all "informed" members.

No trustee has received any remuneration during the year. Expenses are reimbursed only where a trustee has incurred expenditure on behalf of the running of the camps.

The trustees complete Declaration of Interest forms, which are updated on a periodic basis or whenever changes occur, and trustees are not permitted to vote on issues where they have declared an interest.

Volunteers are reimbursed expenses, and they may be paid for specialist services to the charity by agreement and with the approval of the trustees.

Objectives and activities

The object of the charity is to advance the Christian faith through the provision of holidays for young people and families.

Frontier camps runs two tented camps each year welcoming both 'churched' and 'unchurched' children and young people, who come as individuals or youth groups. Our two primary aims during the camps are:

1. Telling Jesus' story – we want to ensure that no-one leaves without hearing that story, and we tell it through words which are reinforced through how we serve each other. We tell it relevantly and creatively. We also primarily want to be telling the story to those who haven't heard it or responded to it.
2. Providing a great holiday – to give young people a fantastic holiday. We will constantly innovate to make sure our programmes are exciting, fun and safe.

When planning the objectives and activities for the year the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary guidance on the advancement of religion for the public benefit and its supplementary guidance on fee charging charities.

Achievements and performance

This year saw us returning to North Cotes for our usual two weeks of residential activities. Numbers were down, however, that was not unexpected due to both the age group that come to camp and the experiences of sending organisations during Covid.

Both weeks were well enough attended to make this year's camps financially viable and more importantly to ensure a safe and fun environment for all, and our 9- to 13-year-old campers.

Week one had 51 campers supported by 66 volunteers with week two having 31 and 47 respectively.

Financial review

The financial statements for the period can be seen on page 4.

The trustees have determined that the biggest financial threat to the charity is a last-minute cancellation of the camps. To cover unrecoverable costs in this circumstance and to allow for working capital, the minimum reserves the charity requires are £5,000.

This year's Camps covered their costs showing a surplus of £2,770. The trustees consider this a noteworthy achievement. In addition to the equipment bought a further £1000 has been transferred to the equipment replacement funds leaving fee funds of c. £11,000 (after allowing for our specified reserve of £5,000) to support future years activities.

Daniel Wiles
Chair

FINANCIAL STATEMENTS FOR THE YEAR END 31 DECEMBER 2023

RECEIPTS AND PAYMENTS ACCOUNT

	Unrestricted Funds £	2023 Total £	2022 Total £
Receipts			
Camper & Staff fees	23,939	23,939	18,628
Gifts	1,000	1,000	0
Fees for Youth Weekend	480	480	0
Tuck shop	506	506	333
Charties Trust	1,199	1,199	1,199
Bank interest	61	61	27
	<u>27,185</u>	<u>27,185</u>	<u>20,187</u>
Payments			
Activities	6,775	6,775	5,022
Travel	1,642	1,642	2,911
Food	6,980	6,980	5,171
Camper costs - meeting and other	617	617	2,040
Tuck shop	88	88	254
Insurance	2,152	2,152	1,936
Site hire and maintenance	2,386	2,386	1,490
Kitchen and cleaning	15	15	228
Significant equipment	1,682	1,682	1,689
Other	928	928	832
Set up and set down	0	0	33
Bank fees	60	60	82
Youth Activities	1,090	1,090	50
	<u>24,415</u>	<u>24,415</u>	<u>21,738</u>
Excess of receipts over payments	2,770	2,770	(1,551)
Cash funds at 1 January 2023	28,164	28,164	29,715
Cash funds at 31 December 2023	<u>30,934</u>	<u>30,934</u>	<u>28,164</u>

STATEMENT OF ASSETS AND LIABILITIES

Cash funds

Bank account	30,934	30,934	28,164
	<u>30,934</u>	<u>30,934</u>	<u>28,164</u>

Other monetary assets and liabilities

There were no other monetary assets or liabilities at the period end due to the seasonal nature of the camps activities.

Assets retained for the charity's own use

The charity owns canvas marquees and tents, as well as kitchen and sporting equipment. The insurance value of these assets was re-assessed and increased in value to £91,000 in 2016

Unrestricted funds	Equipment replacement fund £	General funds £	Total Unrestricted funds £
Cash funds at 1 January 2023	14,000	14,164	28,164
Excess of receipts over payments		2,770	2,770
Transfer	1,000	(1,000)	-
Cash funds at 31 December 2023	<u>15,000</u>	<u>15,934</u>	<u>30,934</u>

The trustees have decided to set aside a total of £10,000 over a second 10 year period (ending in Dec 2028) to fund the replacement of key equipment such as the marquee, when funds allow.

INDEPENDENT EXAMINER'S REPORT

for the year ended 31st December 2023

Respective responsibilities of members and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 matter has come to my attention:

- (i) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Samira Abdollahi

I Angel Close

Luton

LU4 9FN

3rd Oct 2024