



FINANCIAL STATEMENTS AND ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

(Incorporated as a Company Limited by Guarantee and not having a Share Capital)

CONTENTS

Contents	1
Reference and Administrative Details of The Charity, its Trustees and Advisers.....	2
Strategic Report	3
2024 Highlights.....	5
2025 Key Priorities.....	7
Treasurer's Report	11
Going Concern: Trading (unrestricted) account	11
Capital (restricted) accounts.....	11
2025 Financial Outlook.....	12
Governance Report	13
Independent Examiner's Report to the Members of The Chellington Centre	16
Income and Expenditure Account	18
Balance Sheet	19
Notes to the Financial Statements	20
1. Accounting policies	20
2. Incoming resources from charitable activities.....	22
3. Charitable activities (including Governance costs)	23
4. Net movement in unrestricted funds	23
5. Governance costs.....	24
6. Trustees remuneration	24
7. Staff remuneration and numbers	25
8. Tangible fixed assets	25
9. Creditors: amounts falling due within one year	26
10. Analysis of net assets between funds.....	26
11. Movements in funds	27

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

Company number	08794342 (England and Wales)
Charity number	1156511 (England and Wales)
Board of trustees (Directors)	CHAPMAN, Helen CHAMBERLAYNE, Edward Charles (Treasurer) LESITER, Rachel Mary (Chair) MIDDLEBROOK, Venerable David John – resigned 2.11.24 SIMPSON, Helen Margaret – resigned 20.2.24 TUOHY Matthew – appointed 22.7.24 TUSTING, James Charles TUSTING, John Robert – deceased 4.5.24
Independent examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB
Bankers	Barclays Bank Plc 8 Market Street Wellingborough Northamptonshire NN8 1AP
Registered address	The Chellington Centre Felmersham Road Carlton Bedford MK43 7NA
Website	http://www.chellington.org

STRATEGIC REPORT



The Chellington Centre is an award winning, eco-friendly youth residential retreat - a base for exclusive-use learning, recreation and self-development in a beautiful, rural setting.

It is a place of expedition, inspiration and invigoration, particularly but not exclusively for young people, offering many opportunities to build self-confidence, reflect and celebrate life. A place of transformation.

Every year, we welcome and serve thousands of young people from diverse backgrounds who come to Chellington for residential or day trips with their schools, youth groups, families or through a charity.

We are extremely grateful to the Carlton Education Trust, Edith Winifred Hall Trust and our neighbours - the Mesney family and Rajinder Moni - for their significant and unwavering support over many years. We would like to sincerely thank them and all our friends, visitors, neighbours (young and old), trustees, staff, donors and patrons. Thanks to you all, the Chellington Centre can continue to thrive, supporting young people and their communities.

“

“When I visited Chellington for the first time I was awed by the location and views. Our children live in a deprived area of Luton; they don’t see nature, and few have gardens. At Chellington they are able to see the vastness of the countryside and to know there is much more available to them than is found in their current world. They can climb trees, walk across a field of cows and horses, sit round a campfire. It sparks their imagination and widens their horizons and creates an invaluable aspirational experience.”

”

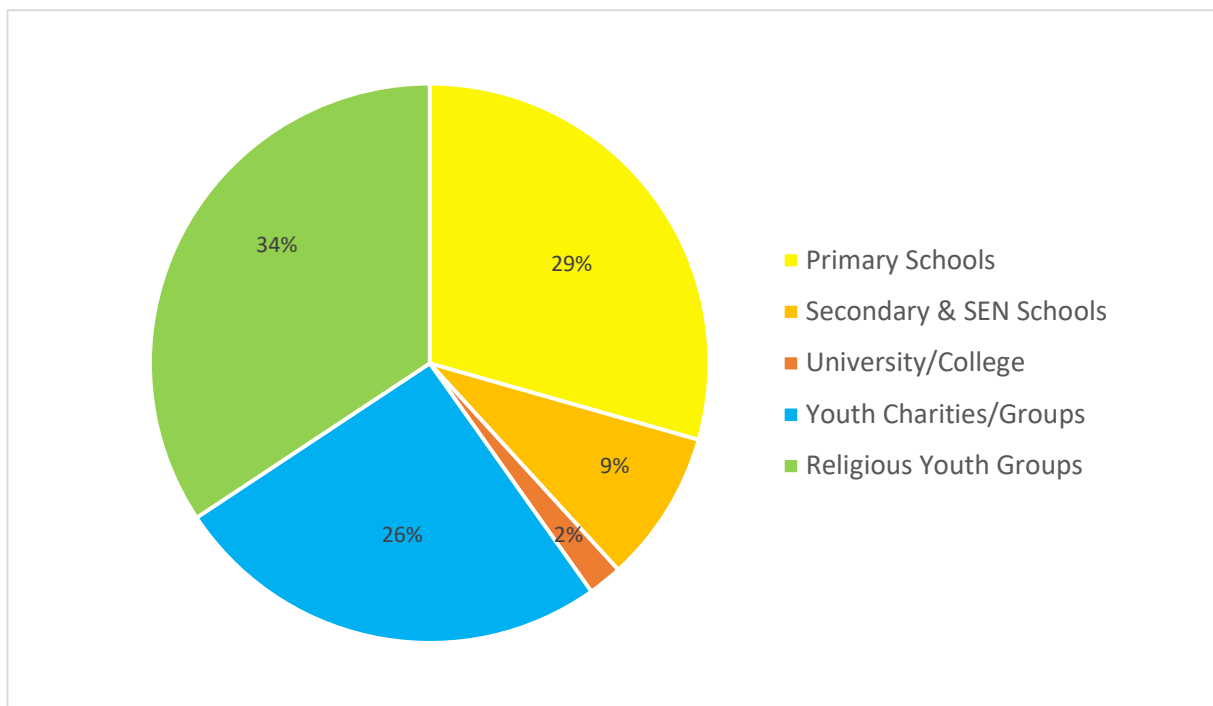
St Matthews Primary, Luton



The Chellington Centre offers overnight accommodation for up to 72 and day trip capacity for 100. Up to 36 can sleep in our dormitory bunkrooms inside the main building with the option to add a further 36 camping in the new Red Kite camping zone. Practically, this means all groups have greater flexibility to choose a mix of accommodation that best suits their needs.

Importantly, we remain committed to welcoming groups of all sizes, big or small, with each group enjoying sole use of the entire site.

Occupancy breakdown of groups of young people visiting Chellington in 2024



2024 HIGHLIGHTS



Schools and youth groups returning for another year and welcoming new groups of young people experiencing Chellington for the first time



New initiative to develop activity resources for schools and youth groups thanks to funding support, with recruitment of Programme Manager and brilliant first delivery of Anglo-Saxons meet the Vikings



Completion of the Red Kite camping facility to accommodate 36 campers including new benches, outdoor sink and camping crockery



Significant investment in repairs and renewals including replacement of all mattresses and a much-welcomed dishwasher

We would like to play tribute to John Tusting, who sadly died in May 2024.

John was the driving force behind Chellington for 25 years and founder of The Chellington Centre Charity. His unwavering commitment and passion for Chellington made it what it is today. He will be sorely missed by all that had the fortune of knowing him. His spirit lives on in life at Chellington.

See John's description of the incredible journey to achieving the vision for the Chellington Centre as we know it today: ["Chellington" by John Tusting](#)



John Tusting receiving the Order of Saint Alban award from Bishop Alan Smith. The Order of Saint Alban was established by the Bishop of St Albans in 2015 to honour lay people who have demonstrated outstanding commitment, dedication and impact within the Diocese over a substantial period of time.

2025 KEY PRIORITIES

1. Continue to build community relationships that deliver life changing experiences at Chellington for disadvantaged young people
2. Raise awareness and funds for the Chellington Bursary Fund
3. Expand the outdoor learning experiences



“

The time at Chellington allows children to forge new friendships, try new things, talk about things they wouldn't normally talk about at school. All these things help the children to develop their self-confidence and encourages them to experience different things. Many of our children do not leave Queens Park so experiencing being in the countryside is often a new concept!

”

Head Teacher at Queen's Park Primary School, Bedford

BUILD COMMUNITY RELATIONSHIPS THAT DELIVER LIFE CHANGING EXPERIENCES AT CHELLINGTON FOR DISADVANTAGED YOUNG PEOPLE

Chellington communities:

- The community of groups and organisations that use our services, who in turn are working within their own community to support identified needs
- The community that comes together at Chellington as part of a group's growing and learning experience
- The local community around Chellington, from which we draw volunteers who support the running and development of the Centre

Enabling groups to achieve their outcomes for a visit to Chellington is key to our purpose, so that their stay is an integral part of their ongoing support and work with young people within their community.

Organisationally, we strive to build strong relationships with leaders that become more than resource provider and client, developing new opportunities for partnerships and ongoing use of the centre as part of their programmes.

Every group has its own objectives for their residential and young people have a range of needs. We want to see every child and young person impacted by their stay, showing increased confidence and recognising their own potential through engagement with the countryside that surrounds them. Time to reflect and discuss their experience and the environment they are in, and decide how they want to be when they return home.

The Centre enjoys high levels of repeat bookings from schools, religious youth groups, and youth charities looking to create opportunities for young people to step out of their normal lives and experience a different world at Chellington.

As well as supporting these returning groups in any way we can, we constantly seek to attract new groups - engaging with local community networks and organisations to identify ways in which we can help facilitate experiences at Chellington in response to needs and utilising our bursary scheme to support these experiences whenever necessary.



RAISE AWARENESS AND FUNDS FOR THE CHELLINGTON BURSARY

We believe that every young person should have the opportunity to have a life changing residential experience. The Bursary Fund was set up to support this belief, offering financial support to school groups who find funding for a residential hard to access.

Typically, this might be:

- Schools/youth groups/other organisations working across areas of deprivation
- Groups that, by the nature of the need, would only use the centre for a small group
- Organisations working with young people with special educational needs
- Organisations working with people with physical disabilities

Raising funds for the Chellington Bursary Fund remains a strategic priority for the trustees, both to attract new, relevant youth organisations and to continue to meet our Charitable Objects, ensuring the Centre remains accessible to all, regardless of means.



"Many of our children come from large families, often with two or three generations sharing a house. They come from hugely disadvantaged homes and going away overnight is something they can only dream of! The bursary makes this an affordable trip; it makes this trip possible!"

Head Teacher at Queen's Park
Primary School, Bedford



EXPAND THE OUTDOOR LEARNING EXPERIENCES

We welcome all types of school and youth groups to Chellington but are particularly interested in supporting groups serving disadvantaged young people, having witnessed what an experience at Chellington can achieve. Historically, we have offered a range of activities through 3rd party providers to offer optional chargeable extras such as forest school and animal encounters. These are popular, but not always affordable for groups with limited finances, which is the case for many of our visiting groups.

In consultation with schools and youth groups, we have taken the significant step forward to develop our own programmes and activities that can be delivered by teachers and youth leaders at or around Chellington at low or no cost. This will include activities that encourage the young people who visit to engage, gain knowledge, and learn to appreciate and care for our environment and, for schools, will link to curriculum requirements wherever possible.

This exciting new initiative, led by our new programme manager, will give more schools and youth charities who have limited funds and staff resources the opportunity to provide a unique and potentially life-changing rural residential experience for their young people; an opportunity these young people may not otherwise have.

We are extremely grateful to the Carlton Education Trust and the Wixamtree Trust for funding the first stages of this development. We will continue to fundraise for this important initiative in 2025.

Exploring nature



Art in nature



Measuring the river flow



Key Stage 4

Re-enacting history – Anglo-Saxons meet the Vikings



Key Stage 2

TREASURER'S REPORT

Going Concern: Trading (unrestricted) account

Over the year, the charity experienced a 5% reduction in booking income compared to the previous record level achieved in 2023, with booking income totalling £127,940. This was due in part to a strategic shift in occupancy allocations in favour of youth groups at lower rates, which resulted in lower overall income. When combined with bank interest and unrestricted donations, income totalled £131,583 which was less than the cost of charitable activities of £144,457.

Accounting standards require the trustees to include a charge for depreciation of its property assets within the reported cost of its charitable activities. However, since depreciation is not a cash cost and the trustees consider that the Herald Building is unlikely to depreciate in value, the trustees have decided to use the *Net Movement in Unrestricted Funds excluding Depreciation of the Herald Building* as the principal target for budgeting and performance measurement purposes. Excluding £11,720 of depreciation on the Herald Building, there was a modest decrease in unrestricted reserves of £1,153 over 2024, which the trustees are comfortable with given significant investment in repairs and renewals.

Designated Funds

Given the small fall in unrestricted reserves, no additional transfer of funds was made to the Designated Property Fund over the year.

Free Cash

At the end of 2024, available unrestricted and undesignated cash reserves amounted to £50,381 (2023: £53,495.) Free reserves are above our target of 3 months operating expenditure at around 5 months' operating expenditure. The trustees remain confident that we are able to maintain the business as a going concern for the foreseeable future.

Operating Expenses

We continue to manage our operating costs to minimise our cost base wherever possible whilst looking to renew equipment when necessary. £4,209 was spent in 2024 on renewals of bedding.

Capital (restricted) accounts

During 2024 we received a substantial donation of £100,000 from the trustees of the Edith Winfred Hall Trust. This will enable expenditure on the charity's land and buildings as well as supporting our Bursary Fund. In addition, we received donations to the Bursary Fund of £9,589, many of which were made in memory of our late trustee and inspiration, John Tusting. We made awards from the fund (£5,644) to allow us to continue to enable disadvantaged children and young people to visit the centre. In addition, we completed the development of the centre's camping facilities utilising the restricted funds made available for this purpose.

During the year we established a programme to develop our own educational resources for the use of schools visiting the centre. We raised £22,943 towards this programme of which we spent £10,753, largely on the employment costs of the programme manager.

2024 Financial Outlook

Forward Bookings

As of 31 December 2024, we had confirmed bookings for 2025 and beyond to the value of £93,429 (2022: £73,178), against which we hold deposits of £36,900 (2022: £24,129). We expect to be able to cover our operating costs without recourse to reserves in 2025.

Our fundraising efforts are focused on raising funds for our bursary fund and the development of educational resources in order to broaden the range of courses that we are able to provide to schools.

Approved and authorised for issue by the Board of Trustees on 12 May 2025 and signed on their behalf by:



Edward Chamberlayne – Treasurer

"The accommodation and location were perfect for our overnight stay with our pupils, many of whom were experiencing their first night away from home with anyone outside close family & friends."

Broughton Fields Primary



GOVERNANCE REPORT

1. STRUCTURE

The Chellington Centre Charity was set up with the singular purpose of supporting and developing the work at the Chellington Centre.

The Charity was established as a registered charity on 2 April 2014 as the Chellington Centre, having been set up and incorporated as a company on 28 November 2013.

The governing document is the Memorandum and Articles of Association dated 21 November 2013, which were adopted by special resolution on the 13 March 2014.

In accordance with the Articles of Association, at least half the number of appointed directors reside within a 15-mile radius of the Chellington Centre.

2. TRUSTEES

John Tusting, for many years the inspiration and driving force behind the Charity, died during the year. His influence will continue to be felt at Chellington for many years to come. Helen Simpson and David Middlebrook resigned from the Board during the year. We are extremely grateful to them for all they contributed.

We welcome Matthew Tuohy to our Board of Trustees. Two additional trustees were appointed after the year end.

3. MISSION & CHARITY'S OBJECTS

"Our mission is to provide an inspirational and rural setting for young people to develop their personal potential."

The Charity's Objects can be summarized as:

The provision, maintenance, organisation and management of The Chellington Centre to:

- 1) Advance education, particularly of the young, and to provide facilities in the interests of social welfare with the objective of improving the conditions of life those using the Centre,
- 2) Develop the physical, mental and spiritual capacities of those in need by reason of youth or financial hardship or another disadvantage, by providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

4. BURSARY FUND

In furtherance of the Objects, but not for any other purpose, the Charity has established a bursary fund from which to provide bursaries to make the facilities of the Charity as accessible as possible to as wide a range of groups as possible.

5. CHARITY GOVERNANCE CODE FOR SMALLER CHARITIES

The Charity's Trustees have adopted the Charity Governance Code for smaller charities:

1. **Organisational purpose** - The board is clear about the charity's aims and ensure that these are being delivered effectively and sustainably.
2. **Leadership** - The board provides strategic leadership in line with the charity's aims and values. Full trustee meetings are held at least quarterly to review financial results, policies and procedures and any issues of governance.
3. **Integrity** - The board acts with integrity, adopting values and creating a culture which help achieve the organisation's charitable purposes. The board is aware of the importance of the public's confidence and trust in charities, and trustees undertake their duties accordingly.
4. **Decision-making, risk and control** - The board makes sure that its decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored.

The Trustees have assessed the risks that the charity faces. The major financial risk is a reduction in occupation of the Centre. This risk is controlled by close monitoring of advance bookings and adjustment of budgeted spend for flexible costs, when required.

5. **Board effectiveness** - The board works as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions.
6. **Diversity** - The board's approach to diversity supports its effectiveness, leadership and decision-making.
7. **Openness and accountability** - The board leads the organisation in being transparent and accountable.

6. RESERVE POLICY

The Trustees have determined that, given the seasonality of income, it is appropriate that unrestricted and undesignated free cash reserves at year end should be maintained to enable us to cover between three- and six-months' salaries and fixed operating expenditure.

Customer deposits and prepayments are held in a separate bank account until such time as occupancy takes place. Restricted reserves are managed to ensure that they are maintained in separate bank accounts and are only applied for the purposes set out in the grant applications and donations.

7. TRUSTEES' RESPONSIBILITIES TO PREPARE FINANCIAL STATEMENTS

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the deficit or surplus of the charity for that year.

In preparing those 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which 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 Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

8. INDEPENDENT EXAMINER

A proposal to reappoint Gavin Williams of Premier FD as the Independent Examiner will be proposed at our forthcoming AGM and he has expressed a willingness to accept.

9. APPROVAL

Approved and authorised for issue by the Board of Trustees on 12 May 2025 and signed on their behalf by:



Rachel Lesiter – Chair



INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE CHELLINGTON CENTRE

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the The Chellington Centre Limited ('the charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes 1 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of The Chellington Centre Limited you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of The Bubble Theatre Company Limited are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since The Chellington Centre Limited's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Chellington Centre Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and 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.



.....
Tim Sullivan FCA
ICAEW
9 Hare & Billet Road
Blackheath
SE3 ORB

12 May 2025

INCOME & EXPENDITURE ACCOUNT

	Notes	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Incoming resources from charitable activities:					
Voluntary income		3,643	137,747	141,390	4,892
Bookings income		127,940	-	127,940	134,186
Total incoming resources	2	131,583	137,747	269,330	139,078
Resources expended					
Fundraising		3,273	770	4,043	-
Charitable activities	3 & 5	141,183	21,904	163,087	149,515
Total resources expended		144,456	22,674	167,130	149,515
Transfers	10				
Net movement in funds	4	(12,873)	115,073	102,200	(10,437)
Reconciliation of funds					
Total funds brought forward		362,982	11,991	374,973	385,410
Total funds carried forward		350,109	127,064	477,173	374,973

All income and expenditures are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

The notes on pages 20 to 27 form part of these financial statements

BALANCE SHEET

	Notes	2024	2023
		£	£
Fixed assets			
Tangible fixed assets	8	293,076	303,620
Current assets			
Cash in hand and in bank		218,215	116,224
Accounts Receivable		6,620	
Prepayments		1,608	866
		226,443	117,090
Creditors: amounts falling due within one year	9	(42,346)	(45,737)
Net current assets		184,097	71,353
Net assets		477,173	374,973
Funds			
Unrestricted funds		345,065	357,982
Designated funds		5,044	5,000
Restricted funds		127,064	11,991
Total funds		477,173	374,973

The notes on pages 19 to 25 form part of these financial statements.

For the financial year ended 31 December 2024 the charity was entitled to exemption from audit under section 477 Companies Act 2006. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charity.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 12 May 2025



Edward Chamberlayne - Treasurer

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

1.1. Accounting convention

The financial statements are prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2019 – FRS 102 version), applicable accounting standards and the Companies Act 2006. The charity has taken advantage of the Small Entity provisions of FRS 102. The financial statements are presented in Sterling (£).

Statement on going concern

After reviewing the charity's forecasts and projections, the directors have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.2 Company status

The charity is a company limited by guarantee. The directors of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.3. Incoming resources

Incoming resources represents the total income receivable during the year comprising of donated income, income from events and bookings. All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty.

1.4. Expenditure

All expenditure is included on an accruals basis and is inclusive of all VAT, which cannot be reclaimed, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Fundraising expenditure comprises those costs incurred by the charity for professional services in relation to the identification of potential funders and the preparation of grant applications in compliance with the Code of Fundraising Practice issued by the independent regulator of charitable fundraising in England, Wales and Northern Ireland.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fees and costs linked to the strategic management of the charity.
- All costs are allocated directly, as such there are no support costs to apportion.

1.5. Funds

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

Designated funds are funds set aside for specific purposes. The aim and use of the designated funds are set out in the notes to the Financial Statements.

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by the donor. The aim and use of the restricted funds are set out in the notes of the financial statements.

1.6. Tangible fixed assets and depreciation

Capital expenditure on items costing £2,000 or higher are recorded as tangible fixed assets. Tangible fixed assets are stated at cost valuation less depreciation.

Depreciation of equipment is provided on a straight-line basis at rates calculated to write off the cost or valuation less estimated residual of each asset over its expected useful life. The Herald Building is depreciated over a 25-year useful life; Kitchen equipment is depreciated over a three-year useful life; Alarm systems are depreciated over a ten-year useful life; Media equipment is depreciated over a five-year useful life; Camping equipment and Games equipment valued at less than £5,000 is fully depreciated in the year of acquisition.

1.7. Pensions

The Charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the Charity has no further payment obligations.

The contributions are recognised as an expense in the Income and Expenditure Account when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

1.8. Taxation

The Chellington Centre is a registered charity and is not liable to Corporation Tax.

2. Incoming Resources from Charitable Activities

Incoming resources from charitable activities:	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
Voluntary Income	£	£	£	£
Donations - Bursary Fund	-	9,589	9,589	1,750
Donations - Educational Programme	-	22,943	22,943	-
Donation - Edith Winifred Hall Trust	-	100,000	100,000	-
Donation - Site Development	-	4,188	4,188	-
Donations - General	75		75	1,105
Other income (bank interest)	3,568	1,027	4,595	2,037
	<u>3,643</u>	<u>137,747</u>	<u>141,390</u>	<u>4,892</u>
Bookings income				
Youth bookings	63,074	-	63,074	63,854
Non-youth bookings	64,866	-	64,866	70,332
	<u>127,940</u>		<u>127,940</u>	<u>134,186</u>
Total incoming resources	<u>131,583</u>	<u>137,747</u>	<u>269,330</u>	<u>139,078</u>

Donations include associated Gift Aid of £4,576 (2023, £63) received from HMRC during the year.

3. Charitable Activities (including Governance Costs)

Resources expended	Unrestricted/ Designated 2024	Restricted 2024	Total 2024	Total 2023
	£	£	£	£
Fundraising costs				
Professional services	3,273	770	4,043	-
Charitable activities				
Direct costs of bookings	1,796	-	1,796	1,879
Staff & volunteer costs	72,150	-	72,150	64,257
Utilities, rent & rates	19,071	-	19,071	35,820
Insurance & alarms	5,787	-	5,787	5,115
Repairs, maintenance & renewals	23,117	-	23,117	12,787
Administration & marketing	7,542	-	7,542	8,604
Herald Building Depreciation	11,720	-	11,720	12,209
Bursaries	-	5,644	5,644	4,450
Site Development	-	10,753	10,753	4,394
Educational Programme	-	5,507	5,507	
Total cost of charitable activities	141,183	21,904	163,087	149,515
Total cost of resources expended	144,456	22,674	167,130	149,515

4. Net movement in unrestricted funds

	Unrestricted 2024 £	Unrestricted 2023 £
Total incoming resources	131,583	137,080
Total resources expended excluding depreciation on the Herald Building	132,736	128,461
Net movement in unrestricted funds excluding depreciation on the Herald Building	(1,153)	8,619
Depreciation on the Herald Building	11,720	12,209
Net movement in unrestricted funds:	(12,873)	(3,590)

The Trustees set their annual budget based on the expected *Net Movement in Unrestricted Funds excluding Depreciation on the Herald Building*. This reflects the fact that although the trustees are required to depreciate the Herald Building, there is no associated cash cost and they do not expect the value of the building to fall over time.

The trustees intend to target an annual *Net Movement in Unrestricted Funds excluding Depreciation on the Herald Building* of £5,000 per annum and to transfer this amount each year to a designated fund to be set aside for future significant expenditure that may be required to be spent on the charity's buildings over time.

5. Governance Costs

	2024	2023
	£	£
Independent examiner's remuneration (included in Note 3)	800	900
Trustees' expenses	-	-
Total governance costs	800	900

6. Trustees' remuneration

The trustees received no remuneration (£2023: £nil) and received no reimbursements.

7. Staff Remuneration and numbers

	2024	2023
	£	£
Staff remuneration		
Wages and salaries	75,049	62,605
Pension costs	2,051	1,251
Total staff remuneration	77,100	63,856

The average number of full and part-time employees during the year were as follows:

	2024	2023
Full time – Centre Manager	1.0	1.0
Part time – Assistant Managers (two)	1.2	1.1
Part time - Programme Manager	0.2	-
	2.4	2.1

No employees received emoluments of more than £60,000 per annum.

8. Tangible fixed assets

Tangible fixed assets	Herald Building	Alarm Systems	Camping Equipment	Other Equipment	Total
	£	£	£	£	£
Cost or valuation					
At 1 January 2024	313,583	11,365	3,076	9,001	337,026
Disposals	-	-	-	1,636	1,636
Acquisitions	-	-	-	3,072	3,072
At 31 December 2024	313,583	11,365	3,076	10,437	338,462
Depreciation					
At 1 January 2024	20,571	2,462	3,076	7,296	33,406
Disposals	-	-	-	1,636	1,636
Charge for year	11,720	1,137	-	759	13,616
At 31 December 2024	32,291	3,599	3,076	6,420	45,387
Net book value					
At 31 December 2023	293,012	8,903	-	1,705	303,620
At 31 December 2024	281,292	7,766	-	4,018	293,076

9. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors: amounts falling due within one year		
Deferred booking income	38,521	24,129
Retention on building contract	-	6,811
Accruals	1,651	7,805
Pension payable	1,271	388
Accounts payable	836	5,868
Barclaycard	67	736
Total creditors	42,346	45,737

Deferred income relates to pre-payments for future bookings.

10. Analysis of net assets between funds

Analysis of net assets between funds	Unrestricted Fund	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	293,076	-	293,076
Current assets	99,378	127,064	226,442
Current liabilities	(42,346)	-	(42,346)
Net assets at 31 December 2024	350,109	127,064	477,173
Tangible fixed assets	303,620	-	303,620
Current assets	98,287	18,802	117,090
Current liabilities	(38,926)	(6,811)	(45,737)
Net assets at 31 December 2023	362,982	11,991	374,973

11. Movement in funds

	At 1-Jan-2024 £	Incoming Resources £	Resources Expended £	Transfers £	At 31-Dec-2024 £
Unrestricted funds					
General funds	357,982	131,539	144,456	-	345,065
Designated funds	5,000	44		-	5,044
Total Unrestricted funds	362,982	131,583	144,456	-	350,109
Restricted funds					
Bursary	2,323	9,681	5,644	-	6,360
Site Development	9,668	105,123	10,753	-	104,039
Educational Programmes	-	22,943	6,277	-	16,666
Total restricted funds	11,991	137,747	22,674	-	127,064
Total Funds	374,973	269,330	167,130	-	477,173

Designated fund - The trustees have on objective of transferring £5,000 each year into a designated fund to establish a reserve to finance any future major spending that may be required on either of the properties at the Centre.

Bursary fund - The aim of the Chellington Bursary Fund is to make The Chellington Centre as accessible as possible, particularly for young people in areas of deprivation where funding is not easily available for residential activity. In 2024 ten Bursaries were awarded to a value of £3,640 (2023; nine awards to a value of £4,450). Four further awards were approved in 2024 to a value of £2,004 for events in 2025. (2023; three awards to a value of £1,850.)

Site Development fund - This restricted funding was raised to upgrade the facilities at The Centre. A substantial new donation was received in 2024 restricted to use on the Centre's land and buildings and the funding of bursaries.

Educational Programme - Funding has been raised to finance the production and delivery of educational resources to enable more schools to access The Chellington Centre's facilities.