

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

England & Wales · Charity number 1166865

Details

Other names H&DCYC;

Status Registered

Legal form CIO

Registered 2016-05-03

Register [View on the Charity Commission register](#)

Contact

Address 14 Egerton Gardens
London
W13 8HQ

Phone 07768760079

Email mikebrook@hdcyc.org.uk

Website www.hdcyc.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH, IN PARTICULAR AMONG CHILDREN AND YOUNG PEOPLE IN THE UNITED KINGDOM, THIS IS TO BE ACHIEVED BY:(1) PROMOTING AND RUNNING EITHER ALONE OR WITH OTHER SIMILAR CHRISTIAN ORGANISATIONS RESIDENTIAL HOLIDAYS AT WHICH THE CHRISTIAN FAITH IS PRESENTED AND BIBLICAL TEACHING GIVEN; AND(2) PROVIDING ASSISTANCE AND FACILITIES FOR OTHER CHRISTIAN ORGANISATIONS TO RUN SIMILAR RESIDENTIAL HOLIDAYS AND ACTIVITIES.

Activities: Run Christian camps for children and young people

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities, Recreation
- **Who:** Children/young People

Geography

- Dorset
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£104,826	£53,522	-	-
2024-09-30	£149,711	£84,867	-	-
2023-09-30	£167,345	£33,390	-	-
2022-09-30	£32,405	£45,395	-	-
2021-09-30	£11,757	£5,935	-	-
2020-09-30	£37,338	£37,279	-	-

Trustees

Name	Role	Appointed
DAVID PAUL COOK	Chair	2016-05-03
Ben Edmond William Thomson		2025-11-21
Charlotte Anna Millar Knight		2020-01-25
DAVID CHARLES SMITH		2016-05-03
Laurence Pull		2022-09-23
MICHAEL DAVID BROOK		2016-05-03

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

England & Wales - Charity number 1166865

Accounts



HANTS AND DORSET CHRISTIAN YOUTH CAMPS

Charity Registration Number

1166865

ANNUAL REPORT AND ACCOUNTS

For the year ended 30th September 2025

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

The Trustees present their Report for the year ended 30th September 2024

Reference and administrative details

Charity registration number 1166865

Charitable Incorporated Organisation number CE006562 (England & Wales)

Correspondence address 14 Egerton Gardens, West Ealing, London W13 8HQ

1. Trustees

Mr David Cook (Chairman)

Mr Michael Brook (Treasurer)

Mrs Charlotte Knight

Mrs Madeleine Hardyman

Mr Laurence Pull

Mr David Smith

Mr Ben Thomson

Appointed 21st November 2025

2. Independent Examiner Mr Stephen Dover, 2 Castlebar Road London W5 2DP

3. Bankers CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling ME19 4JQ

4. Structure, governance and management

a. Governing document

The Charitable Incorporated Organisation was registered on 3rd May 2016 and is governed in accordance with its Constitution

b. Membership

Members of the Organisation are the Trustees.

c. Trustees

Trustees are normally appointed or re-appointed for periods of five years. Appointments are made by the continuing Trustees having regard to the practical and professional skills needed.

New Trustees are given copies of the constitution, and the Charity Commission's publication 'The Essential Trustee' as part of their induction.

Support for the appointment and reappointment of Trustees is requested at an annual Consultative meeting of the Trustees with camp Leaders and other supporters

d. Management

Trustees normally meet five times each year, but are in frequent contact by e-mail and telephone between meetings

They appoint an Administration Team which includes at least one Trustee, to arrange the set up and take down of the Camp site and make detailed arrangements concerning Camp equipment and services.

The Trustees also appoint Overall Leaders, Spiritual Leaders, Site Administrators and a Chief Cook for each Camp

The Trustees have one meeting each year with the Appointed Leaders, and one meeting with the Administration team. Each Camp has a link trustee for contact throughout the year.

e. Personnel

The Organisation has no employees. All activities are undertaken by volunteers who are reimbursed only for necessary approved expenses.

As well as helping to make the camps affordable this engenders enthusiasm and support between volunteers and trustees

f. Related parties

The Organisation has no Related Parties

5. Risks

The Organisation is solvent and has no long-term financial liabilities.

Insurance cover is maintained for risks relating to equipment and risks appropriate to our Charitable activities. Each camp is responsible for making risk assessments for their activities.

6. Objects and Activities

The objects of the organisation are to advance the Christian faith, in particular among children and young people in the United Kingdom, which is to be achieved by promoting and running either alone or with other similar Christian organisations residential holidays at which the Christian faith is presented and Biblical teaching given, and providing assistance and facilities for other Christian organisations to run similar residential holidays and activities.

In this year we held four weeks of holidays for children aged between 9 and 22 years old; this included a second camp for teenagers. We had more campers and team members than in recent years. All camps were enjoyed with very strong feedback again from both parents and children.

All camps had the continuity of the same Overall Leaders as last year but we have a policy of continually training up new leadership in all areas of camp life.

The trust has made good progress in the development of the 10-year vision, this provides a strong focus to the work and helps to build a real sense of purpose.

One of our aims in the 10-year vision is to purchase a permanent site to avoid the uncertainty of renting from year to year. No suitable site came on the market during the year and we continue our search. In the meanwhile, we have been re-roofing our storage facility (The Chapel) with funds from trusts.

Administratively, the organisation is continuing to make good use of technology focussing largely on ChurchSuite for bookings, mailings, giving, camper and team records and Microsoft 365 for internal communication and storage.

Public benefit. The trustees believe that the activities give public benefit in that the camps are open to all and help to provide a spiritual foundation which is important for a balanced life. The various activities also contribute to their physical, social and mental development. Increasingly the safe residential environment is allowing children and teenagers to 'open up' and share really

challenging life situations which have not otherwise been shared. This has increased the safeguarding focus but serves as a really import personal and public benefit.

7. Financial review

General Fund

The largest items of General fund income are Campers fees and donations, while major expenditure items relate to food and the provision of on-site facilities, together with insurance. Campers' fees were increased in line with inflation and again increased the budget for activities by 20%, but we still finished the year with a surplus of £6,084 on the General account. We transferred £3,000 to the Maintenance and Equipment Fund (see below) for general upkeep and £1,500 to the Fees Bursary Fund (see below) The General fund balance carried forward at 30th September 2023 was £11,192.

Maintenance and Equipment fund

This exists to assist the Administration Team in planning the larger items of repair costs and the purchase of replacement and additional equipment. We purchased two new marquees at a cost of £37,581 Transfers for the General Fund and Legacy Fund of £19,000 each funded the purchase. This has left us with a balance on the account of £6,885 at the end of the year.

Legacy and Gift Fund

During the year we received a generous gift of £30,000 + Gift Aid which was added to this fund; the Fund was renamed Legacy and Gift Fund (previously Legacy Fund). The balance of £196,427 is being held in high interest funds for future major expenditure on site or equipment.

Restricted Funds

Permanent site Fund

As the result of further gifts and redemption of pledges the balance grew to £80,692.

Fees Bursary Fund

This fund exists to support those families who would not otherwise be able to attend camp; We transferred £1,500 from the General Fund to match a £1,500 grant from a trust fund. We gave bursaries of £2,817 and the balance at the end of the year was £2,440

Details of income, expenditure and balances of this and other Restricted funds are shown in Note 10 to the Accounts.

The trustees are satisfied that financial funds are adequate to support the charitable objectives in the foreseeable future even if the camps should fail to happen.

8. Plans for 2026

Research and enquiries concerning a permanent site are also continuing. We are seeking ways of increasing the number of camp places available without losing the ethos that is Hants and Dorset Youth Camps.

The trustees have continued to improve communications with interested people and churches. This is to strengthen existing links and make our charitable objects known to other young people who could benefit.

The report has been prepared in accordance with the provisions applicable to charitable incorporated organisations.

Approved by the Trustees, on 17th January 2026



M D Brook

Trustee

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income					
Donations	3	55,940	3,107	59,047	110,932
Charitable activities	4	34,820	-	34,820	34,744
Investments	5	8,000	2,593	10,593	4,035
Total Income		98,760	5,700	104,460	149,711
Expenditure					
Charitable activities	7	48,631	4,891	53,522	84,867
Total expenditure		48,631	4,891	53,522	84,867
Excess of income over expenditure		50,129	809	50,938	64,844
Transfers between funds		1,683	(1,317)	366	(365)
Net movement in Funds		51,812	(508)	51,304	64,479
Fund balances at 1st October 2024		163,796	90,740	254,536	190,057
Fund balances at 1st October 2025		215,608	90,232	305,840	254,536

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

**BALANCE SHEET
AS AT 30TH SEPTEMBER 2025**

	Note	2025		2024	
		£	£	£	£
Current Assets					
Stocks		-		-	
Debtors	8	1,858		9,810	
Cash at Bank and in hand		<u>307,607</u>		<u>259,064</u>	
Total Current Assets		309,465		268,874	
Creditors: amounts falling due within one year	9	<u>3,625</u>		<u>14,338</u>	
			305,840		254,536
			<u>305,840</u>		<u>254,536</u>
Funds					
	10				
Unrestricted Funds			215,608		163,796
Restricted Funds			90,232		90,740
			<u>305,840</u>		<u>254,536</u>

The CIO is entitled to the exemption from the audit requirement under Section 145 Charities Act 2011 for the year ended 30th September 2025

The trustees are responsible for ensuring that the charity keeps accounting records which comply with sections 130 to 134 of the Charities Act 2011 and for preparing accounts 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of the Charities Statement of Recommended Practice (SORP)(FRS102)

The policy of the trustees is to retain reserves sufficient for the foreseeable needs of the organisation. Surplus funds are retained to provide for early expenses and shortfalls in future years. Funds are also set aside for the purchase of a permanent site

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

1 Accounting policies

Charity Information

Hants and Dorset Christian Youth Camps is a Charitable Incorporated Organisation, registered in England and Wales under Registration number CE006562. It took over the activities of a Charity Trust with the same Name, from 1st October 2016

- 1.1 The accounts have been prepared in accordance with 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going Concern

The accounts have been drawn up on a going concern basis.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income from Charitable Activities and Donations are recognized on receipt.

Income tax recoverable in relation to income received under the Gift Aid regulations is recognised at the time of the donation.

Other income is recognized when the charity is legally entitled to it, after any performance conditions have been met.

1.5 Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Financial Instruments

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like debtors and creditors.

Cash and cash equivalents include cash in hand, deposits held with banks, at call or with original maturities of three months or less.

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2025

1.7 Debtors

Debtors are recognised at the settlement amount.

1.8 Creditors

Creditors are measured at the transaction price

1.9 Policy on reserves

The policy of the trustees is to retain reserves sufficient for the foreseeable needs of the organisation. Surplus funds are retained to provide for early expenses and shortfalls in future years. Funds are also set aside for the purchase of a permanent site

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations, legacies and Grants	Unrestricted Funds	Restricted Funds	Total	
	£	£	2025 £	2024 £
Gifts	15,886	600	16,486	18,254
Legacies & Major Gifts	30,000	-	30,000	87,515
Gift Aid tax recovered	10,054	127	10,181	5,163
Grants	-	2,380	2,380	-
	55,940	3,107	59,047	110,932

In 2024 of the total donations £102,147 was for unrestricted funds and £8,785 was for restricted funds

4 Income from charitable activities

Camp Income	34,820	-	34,820	34,744
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In 2024 all income from charitable activities was for unrestricted funds

5 Investment Income

Bank Interest	8,000	2,593	10,593	4,035
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In 2024 of the total investment income £2,675 was from unrestricted funds and £1,360 was from restricted funds

6 Trustees' remuneration and benefits and Related Party transactions

No trustees' remuneration or other benefits were paid for the year ended 30th September 2025 nor for the year ended 30th September 2024

During the year ended 30th September 2025 trustees were reimbursed £741 for expenses incurred in running the camps, and gave donations of £941. (During the previous year the reimbursed expenses were £3134, and the donations were £5171). Children of trustees and other officials attended the camps on the same terms as other campers.

There were no other related party transactions in either year.

7 Charitable Expenditure

All expenditure on Charitable Activities relates to the running of camps (Same in the previous year), except £100 paid for the Independent Review of the accounts. (Same in the previous year)

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	2025	2024		
	£	£		
8 Debtors: amounts falling due within one year				
Gift Aid Tax recoverable	1,218	1,621		
Other debtors	640	8,189		
	1,858	9,810		
9 Creditors: amounts falling due within one year				
Camp Expenses payable	3,625	14,338		
Accruals	-	-		
	3,625	14,338		
10 Movement in Funds				
	At			At
	01.10.2024	Income	Expenditure	Transfers
	£	£	£	£
	£			£
Unrestricted Funds				30.09.2025
General Fund	5,108	54,137	(46,736)	(1,317)
Legacy & Gift Fund	151,804	44,623	-	-
Maintenance & Equipment Fund	6,884	-	(1,895)	3,000
	163,796	98,760	(48,631)	1,683
				215,608
Restricted Funds				
Permanent Site Fund	80,693	3,275	-	-
Fees Bursary Fund	1,332	2,425	-	(1,317)
Projects Fund	8,715	-	(4,891)	-
	90,740	5,700	(4,891)	(1,317)
				90,232
Total Funds	254,536	104,460	(53,522)	366
				305,840
11 Analysis of net assets between funds				
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
		£	£	£
At 30th September 2025				
Stocks		-	-	-
Debtors		1,858	-	1,858
Cash at bank and in hand		217,375	90,232	307,607
Creditors due within one year		(3,625)	-	(3,625)
		215,608	90,232	305,840
At 30th September 2024				
Stocks		-	-	-
Debtors		9,810	-	9,810
Cash at bank and in hand		168,832	90,232	259,064
Creditors due within one year		(14,338)	-	(14,338)
		164,304	90,232	254,536

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2025

12 Designated and Restricted Funds

Designated Fund

Legacy & Gift Fund

This Fund was created by the Trustees to hold legacies and major gifts we have received for which there has been no designation. Details of legacies and gifts received during the year ended 30th September 2025 are shown in Note 10. In 2024 £19,000 was transferred to the Maintenance & Equipment Fund to fund a new marquee.

Maintenance & Equipment Fund

This Fund, which is not restricted, was created by the Trustees, to assist the Administration Committee in planning the purchase and major repairs of equipment.

Restricted Funds

Permanent Site Fund

This Fund represents donations received towards the purchase of a permanent site for the Camps. Details of donations received during the year ended 30th September 2025 are shown in Note 10

Fees Bursary Fund

This Fund receives donations and subsidises the Camp Fees of young people who would not otherwise be able to attend the Camps because of the cost. During the year we received a grant of £1,500 which was matched by a transfer from the General Fund of the same amount. The balance at the end of the year makes it possible to offer Bursaries during the early booking period of the next year, without being dependent on new donations. Details of income and bursaries granted during the year ended 30th September 2025 are shown in Note 10

Projects Fund (formerly Showers & Generator Fund)

The balance in this fund at 30th September 2025 represents the unspent funds on projects which have required fund-raising or for which we have received grants. This year we made an instalment payment for the repair of the 'Chapel' roof; these works are on-going. The trustees also agreed to fund the storage of the Shower trailer out of the unspent 'Shower' funds. Details are shown in Note 10

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Independent Examiner's Report to the Trustees of Hants and Dorset Christian Youth Camps

I report to the trustees on my examination of the financial statements of Hants and Dorset Christian Youth Camps ('the charitable incorporated organization') for the year ended 30 September 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

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

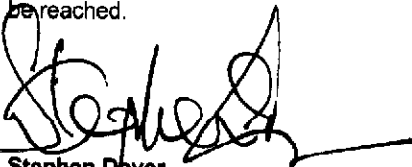
As the trustees of charitable incorporated organization you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act') and the Charities Statement of Recommended Practice (SORP)(FRS102)

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (i) accounting records were not kept in respect of the charitable Incorporated Organization as required by section 386 of the 2006 Act; or
- (ii) the financial statements do not accord with those records; or
- (iii) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- (iv) the financial statements 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 financial statements to be reached.



Stephen Dwyer
2 Castlebar Road
London
W5 2DP

Date: 30/04/2026

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

England & Wales - Charity number 1166865

Accounts



HANTS AND DORSET CHRISTIAN YOUTH CAMPS

Charity Registration Number

1166865

ANNUAL REPORT AND ACCOUNTS

For the year ended 30th September 2024

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

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1. Trustees

Mr David Cook (Chairman)
Mr Michael Brook (Treasurer)
Mrs Charlotte Knight
Mrs Madeleine Hardyman (Nee Mould)
Mr Laurence Pull
Mr David Smith

2. Independent Examiner Mr Stephen Dover, 2 Castlebar Road London W5 2DP

3. Bankers CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling ME19 4JQ

4. Structure, governance and management

a. Governing document

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They appoint an Administration Team which includes at least one Trustee, to arrange the set up and take down of the Camp site and make detailed arrangements concerning Camp equipment and services.

The Trustees also appoint Overall Leaders, Spiritual Leaders, Site Administrators and a Chief Cook for each Camp

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The Organisation has no employees. All activities are undertaken by volunteers who are reimbursed only for necessary approved expenses.

As well as helping to make the camps affordable this engenders enthusiasm and support between volunteers and trustees

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5. Risks

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In this year we held four weeks of holidays for children aged between 9 and 22 years old; this included a second camp for teenagers. We had more campers and team members than in recent years. All camps were enjoyed with very strong feedback again from both parents and children.

Three out of the four camps had new Overall Leaders and we have a policy of continually training up new leadership in all areas of camp life.

The trust has made good progress in the development of the 10-year vision, this provides a strong focus to the work and helps to build a real sense of purpose.

One of our aims in the 10-year vision is to purchase a permanent site to avoid the uncertainty of renting from year to year. No suitable site came on the market during the year and we continue our search.

At the start of the camping season about 150 people came to celebrate the 80th Anniversary of the first camp, and a book is being published to narrate the history.

Administratively, the organisation is continuing to make good use of technology focussing largely on ChurchSuite for bookings, mailings, giving, camper and team records and Microsoft 365 for internal communication and storage.

Public benefit. The trustees believe that the activities give public benefit in that the camps are open to all and help to provide a spiritual foundation which is important for a balanced life. The various activities also contribute to their physical, social and mental development. Increasingly

the safe residential environment is allowing children and teenagers to 'open up' and share really challenging life situations which have not otherwise been shared. This has increased the safeguarding focus but serves as a really import personal and public benefit.

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Maintenance and Equipment fund

This exists to assist the Administration Team in planning the larger items of repair costs and the purchase of replacement and additional equipment. We purchased two new marquees at a cost of £37,581 Transfers for the General Fund and Legacy Fund of £19,000 each funded the purchase. This has left us with a balance on the account of £6,885 at the end of the year.

Legacy Fund

At the end of the year we received the second and final instalment of the legacy, amounting to £87,515; we transferred £19,000 from this fund for the purchase of a new marquees and the balance of £151,804 is being held in high interest funds for future major expenditure on site or equipment.

Restricted Funds

Permanent site Fund

As the result of further gifts and redemption of pledges the balance grew to £80,692.

Details of balances and income of this and other Restricted funds for a Camp Fee Bursaries and Projects (formerly Showers and Generator) funds are shown in Note 10 to the Accounts.

The trustees are satisfied that financial funds are adequate to support the charitable objectives in the foreseeable future even if the camps should fail to happen.

8. Plans for 2025

Research and enquiries concerning a permanent site are also continuing. We are seeking ways of increasing the number of camp places available without losing the ethos that is Hants and Dorset Youth Camps.

The trustees have continued to improve communications with interested people and churches. This is to strengthen existing links and make our charitable objects known to other young people who could benefit.

The report has been prepared in accordance with the provisions applicable to charitable incorporated organisations.

Approved by the Trustees, on

18th January 2025



Trustee

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income					
Donations	3	102,147	8,785	110,932	130,691
Charitable activities	4	34,744	-	34,744	33,243
Investments	5	2,675	1,360	4,035	3,414
Total Income		139,566	10,145	149,711	167,348
Expenditure					
Charitable activities	7	84,867	-	84,867	33,390
Total expenditure		84,867	-	84,867	33,390
Excess of income over expenditure		54,699	10,145	64,844	133,958
Transfers between funds		1,783	(2,148)	(365)	-
Net movement in Funds		56,482	7,997	64,479	133,958
Fund balances at 1st October 2023		107,314	82,743	190,057	56,099
Fund balances at 1st October 2024		163,796	90,740	254,536	190,057

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

BALANCE SHEET
AS AT 30TH SEPTEMBER 2024

	Note	2024		2023	
		£	£	£	£
Current Assets					
Stocks		-		1,094	
Debtors	8	9,810		3,446	
Cash at Bank and in hand		<u>259,064</u>		<u>189,385</u>	
Total Current Assets		268,874		193,925	
Creditors: amounts falling due within one year	9	<u>14,338</u>		<u>3,868</u>	
			254,536		190,057
			<u>254,536</u>		<u>190,057</u>
Funds					
	10				
Unrestricted Funds			163,796		107,314
Restricted Funds			90,740		82,743
			<u>254,536</u>		<u>190,057</u>

The CIO is entitled to the exemption from the audit requirement under Section 145 Charities Act 2011 for the year ended 30th September 2024

The trustees are responsible for ensuring that the charity keeps accounting records which comply with sections 130 to 134 of the Charities Act 2011 and for preparing accounts 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of the Charities Statement of Recommended Practice (SORP)(FRS102)

The policy of the trustees is to retain reserves sufficient for the foreseeable needs of the organisation. Surplus funds are retained to provide for early expenses and shortfalls in future years. Funds are also set aside for the purchase of a permanent site

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

1 Accounting policies

Charity Information

Hants and Dorset Christian Youth Camps is a Charitable Incorporated Organisation, registered in England and Wales under Registration number CE006562. It took over the activities of a Charity Trust with the same Name, from 1st October 2016

- 1.1 The accounts have been prepared in accordance with 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going Concern

The accounts have been drawn up on a going concern basis.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income from Charitable Activities and Donations are recognized on receipt.

Income tax recoverable in relation to income received under the Gift Aid regulations is recognised at the time of the donation.

Other income is recognized when the charity is legally entitled to it, after any performance conditions have been met.

1.5 Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Financial Instruments

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like debtors and creditors.

Cash and cash equivalents include cash in hand, deposits held with banks, at call or with original maturities of three months or less.

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2024

1.7 Debtors

Debtors are recognised at the settlement amount.

1.8 Creditors

Creditors are measured at the transaction price

1.9 Policy on reserves

The policy of the trustees is to retain reserves sufficient for the foreseeable needs of the organisation. Surplus funds are retained to provide for early expenses and shortfalls in future years. Funds are also set aside for the purchase of a permanent site

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

	Unrestricted Funds	Restricted Funds	Total 2024	2023
	£	£	£	£
3 Donations and legacies				
Gifts	11,869	6,385	18,254	44,655
Gift Aid tax recovered	2,763	2,400	5,163	3,330
Legacies	87,515	-	87,515	82,706
	<u>102,147</u>	<u>8,785</u>	<u>110,932</u>	<u>130,691</u>

In 2023 of the total donations £96,746 was for unrestricted funds and £33,945 was for restricted funds

4 Income from charitable activities

Camp Income	<u>34,744</u>	<u>-</u>	<u>34,744</u>	<u>33,243</u>
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In 2023 all income from charitable activities was for unrestricted funds

5 Investment Income

Bank Interest	<u>2,675</u>	<u>1,360</u>	<u>4,035</u>	<u>3,414</u>
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In 2023 of the total investment income £2,994 was from unrestricted funds and £420 was from restricted funds

6 Trustees' remuneration and benefits and Related Party transactions

No trustees' remuneration or other benefits were paid for the year ended 30th September 2024 nor for the year ended 30th September 2023

During the year ended 30th September 2024 no trustees were reimbursed for expenses incurred in running the camps, and none gave donations. (During the previous year no trustees were reimbursed for expenses in running the camps, and none gave donations.) Children of trustees and other officials attended the camps on the same terms as other campers.

There were no other related party transactions in either year.

7 Charitable Expenditure

All expenditure on Charitable Activities relates to the running of camps (Same in the previous year), except £100 paid for the Independent Review of the accounts. (Same in the previous year)

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2024

	2024	2023
	£	£
8 Debtors: amounts falling due within one year		
Gift Aid Tax recoverable	1,621	3,326
Other debtors	8,189	120
	9,810	3,446
9 Creditors: amounts falling due within one year		
Camp Expenses payable	14,338	3,868
Accruals	-	-
	14,338	3,868

10 Movement in Funds

	At 01.10.2023	Income	Expenditure	Transfers	At 30.09.2024
	£	£	£	£	£
Unrestricted Funds					
General Fund	20,827	50,968	(46,470)	(20,217)	5,108
Legacy Fund	82,706	88,098	-	(19,000)	151,804
Maintenance & Equipment Fund	3,781	500	(38,397)	41,000	6,884
	107,314	139,566	(84,867)	1,783	163,796
Restricted Funds					
Permanent Site Fund	71,053	9,640	-	-	80,693
Fees Bursary Fund	2,975	505	-	(2,148)	1,332
Projects Fund	8,715	-	-	-	8,715
	82,743	10,145	-	(2,148)	90,740
Total Funds	190,057	149,711	(84,867)	(365)	254,536

11 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 30th September 2024			
Stocks	-	-	-
Debtors	9,810	-	9,810
Cash at bank and in hand	168,324	90,740	259,064
Creditors due within one year	(14,338)	-	(14,338)
	163,796	90,740	254,536
At 30th September 2023			
Stocks	1,094	-	1,094
Debtors	3,446	-	3,446
Cash at bank and in hand	106,642	82,743	189,385
Creditors due within one year	(3,868)	-	(3,868)
	107,314	82,743	190,057

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2024

12 Designated and Restricted Funds

Designated Fund

Legacy Fund

This Fund was created by the Trustees to hold legacies we have received for which there has been no designation. Details of legacies received during the year ended 30th September 2024 are shown in Note 10. £19,000 was transferred to the Maintenance & Equipment Fund to fund a new marquee.

Maintenance & Equipment Fund

This Fund, which is not restricted, was created by the Trustees, to assist the Administration Committee in planning the purchase and major repairs of equipment. We have purchased 2 marquees this year at a cost of £38,000 which was funded in part from the General Fund surplus and in part from the Legacy Fund.

Restricted Funds

Permanent Site Fund

This Fund represents donations received towards the purchase of a permanent site for the Camps. This year we fund-raised amongst our supporters when a potential new site came on the market; unfortunately our bid was unsuccessful. Details of donations received during the year ended 30th September 2024 are shown in Note 10

Fees Bursary Fund

This Fund receives donations and subsidises the Camp Fees of young people who would not otherwise be able to attend the Camps because of the cost. The balance at the end of the year makes it possible to offer Bursaries during the early booking period of the next year, without being dependent on new donations. Details of income and bursaries granted during the year ended 30th September 2024 are shown in Note 10

Projects Fund (formerly Showers & Generator Fund)

The balance in this fund at 30th September 2024 represents the unspent funds on projects which have required fund-raising. This year received a grant for the repair of the 'Chapel' roof; these works are on-going. Details are shown in Note 10

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Independent Examiner's Report to the Trustees of Hants and Dorset Christian Youth Camps

I report to the trustees on my examination of the financial statements of Hants and Dorset Christian Youth Camps ('the charitable incorporated organization') for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

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

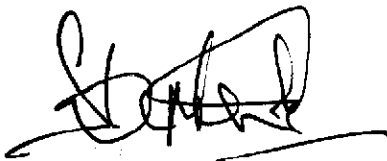
As the trustees of charitable incorporated organization you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act') and the Charities Statement of Recommended Practice (SORP)(FRS102)

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (i) accounting records were not kept in respect of the charitable Incorporated Organization as required by section 386 of the 2006 Act; or
- (ii) the financial statements do not accord with those records; or
- (iii) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
- (iv) the financial statements 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 financial statements to be reached.



24th June 2025

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

England & Wales - Charity number 1166865

Accounts



HANTS AND DORSET CHRISTIAN YOUTH CAMPS

Charity Registration Number

1166865

ANNUAL REPORT AND ACCOUNTS

For the year ended 30th September 2023

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

The Trustees present their Report for the year ended 30th September 2022

Reference and administrative details

Charity registration number 1166865

Charitable Incorporated Organization number CE006562 (England & Wales)

Correspondence address 14 Egerton Gardens, West Ealing, London W13 8HQ

1. Trustees

Mr David Cook (Chairman)
Mr Michael Brook (Treasurer)
Mrs Charlotte Knight
Mrs Madeleine Hardyman (Nee Mould)
Mr Laurence Pull
Mr David Smith

2. Independent Examiner Mr Stephen Dover, 2 Castlebar Road London W5 2DP

3. Bankers CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling ME19 4JQ

4. Structure, governance and management

a. Governing document

The Charitable Incorporated Organization was registered on 3rd May 2016 and is governed in accordance with its Constitution

b. Membership

Members of the Organization are the Trustees.

c. Trustees

Trustees are normally appointed or re-appointed for periods of five years. Appointments are made by the continuing Trustees having regard to the practical and professional skills needed.

New Trustees are given copies of the constitution, and the Charity Commission's publication 'The Essential Trustee' as part of their induction.

Support for the appointment and reappointment of Trustees is requested at an annual Consultative meeting of the Trustees with camp Leaders and other supporters

d. Management

Trustees normally meet five times each year, but are in frequent contact by e-mail and telephone between meetings

They appoint an Administration Team which includes at least one Trustee, to arrange the set up and take down of the Camp site and make detailed arrangements concerning Camp equipment and services.

The Trustees also appoint Overall Leaders, Spiritual Leaders, Site Administrators and a Chief Cook for each Camp

The Trustees have two meetings each year with the Appointed Leaders, and at least one meeting with the Administration team. Each Camp has a link trustee for contact throughout the year

e. Personnel

The Organization has no employees. All activities are undertaken by volunteers who are reimbursed only for necessary approved expenses.

As well as helping to make the camps affordable this engenders enthusiasm and support between volunteers and trustees

f. Related parties

The Organization has no Related Parties

5. Risks

The Organization is solvent and has no long-term financial liabilities.

Insurance cover is maintained for risks relating to equipment and risks appropriate to our Charitable activities. Each camp is responsible for making risk assessments for their activities.

6. Objects and Activities

The objects of the organisation are to advance the Christian faith, in particular among children and young people in the United Kingdom, which is to be achieved by promoting and running either alone or with other similar Christian organisations residential holidays at which the Christian faith is presented and Biblical teaching given, and providing assistance and facilities for other Christian organisations to run similar residential holidays and activities.

In this year we held three weeks of holidays for children aged between 9 and 22 years old. The two younger camps were full by the end of May and the older camp All camps were enjoyed with very strong feedback again from both parents and children.

The trust has made good progress in the development of the 10-year vision, this provides a strong focus to the work and helps to build a real sense of purpose.

One of our aims in the 10-year vision is to purchase a permanent site to avoid the uncertainty of renting from year to year. A suitable site came on the market and we were able to raise of £100,000 in pledges and gifts in a short period of time; unfortunately, our bid was unsuccessful but we are better placed to make a bid for land when another potential site becomes available.

Administratively, the organisation is continuing to make good use of technology focussing largely on ChurchSuite for bookings, mailings, giving, camper and team records and Microsoft 365 for internal communication and storage.

Public benefit. The trustees believe that the activities give public benefit in that the camps are open to all and help to provide a spiritual foundation which is important for a balanced life. The various activities also contribute to their physical, social and mental development. Increasingly the safe residential environment is allowing children and teenagers to 'open up' and share really challenging life situations which have not otherwise been shared. This has increased the safeguarding focus but serves as a really import personal and public benefit.

7. Financial review

General Fund

The largest items of General fund income are Campers fees and donations, while major expenditure items relate to food and the provision of on-site facilities, together with insurance. Campers' fees were increased in line with inflation but increased numbers of campers led to a healthy surplus of £9,727 on the General account. We transferred £3,000 to the Maintenance and Equipment Fund (see below). The General fund balance carried forward at 30th September 2023 was £20,827. We expect to use some of that surplus to celebrate our 80th anniversary in 2024 and to use some of the balance to help fund a new marquee.

Maintenance and Equipment fund

This exists to assist the Administration Team in planning the larger items of repair costs and the purchase of replacement and additional equipment. We received gifts of over £4,500 to offset the deficit brought forward which, together with the transfer of £3,000 from the general Fund has left us with a balance on the account of £3,781 at the end of the year.

Legacy Fund

We unexpectedly, but gratefully, received a legacy of over £80,000 just before the end of the financial year; we expect to use some of this to fund the purchase of one or two marquees and the balance to be held for future major expenditure on site or equipment. We are led to believe there will be more to come from the legacy when a property is sold. The balance is held in a newly created Legacy Fund.

Restricted Funds

Permanent site Fund

In order to bid for a plot of land we invited our supporters to pledge gifts should we be successful. Over £100,000 was pledged, but in the event our bid was unsuccessful; however, the fund received over £27,000 in outright gifts as the result of that appeal.

Details of balances and income of this and other Restricted funds for a Camp Fee Bursaries and Projects (formerly Showers and Generator) funds are shown in Note 10 to the Accounts.

The trustees are satisfied that financial funds are adequate to support the charitable objectives in the foreseeable future even if coronavirus regulations do cause some restrictions.

8. Plans for 2024

An analysis of camper ages this year has shown that there is likely to be a bulge in the 'Discovery' age-group next year and to cater for that bulge we are creating a second camp for that age-group.

Research and enquiries concerning a permanent site are also continuing, and the Administration Team are preparing for future camps. As the result of the legacy and the gradual build-up of the General Fund, it is likely that we will purchase one or two new marquees next year.

The trustees have continued to improve communications with interested people and churches. This is to strengthen existing links and make our charitable objects known to other young people who could benefit.

The report has been prepared in accordance with the provisions applicable to charitable incorporated organizations.

Approved by the Trustees, on 20th January 2024

Michael Brook

..... Trustee

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income					
Donations	3	96,745	33,944	130,689	9,109
Charitable activities	4	35,192	-	35,192	23,189
Investments	5	1,044	420	1,464	107
Total Income		<u>132,981</u>	<u>34,364</u>	<u>167,345</u>	<u>32,405</u>
Expenditure					
Charitable activities	7	<u>33,390</u>	-	<u>33,390</u>	<u>45,395</u>
Total expenditure		<u>33,390</u>	-	<u>33,390</u>	<u>45,395</u>
Excess of income over expenditure		99,591	34,364	133,955	(12,990)
Transfers between funds		<u>887</u>	<u>(887)</u>	-	-
Net movement in Funds		100,478	33,477	133,955	(12,990)
Fund balances at 1st October 2022		6,836	49,266	56,102	69,092
Fund balances at 1st October 2023		<u>107,314</u>	<u>82,743</u>	<u>190,057</u>	<u>56,102</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

BALANCE SHEET AS AT 30TH SEPTEMBER 2023

	Note	2023		2022	
		£	£	£	£
Current Assets					
Stocks		1,094		1,200	
Debtors	8	3,446		1,127	
Cash at Bank and in hand		<u>189,385</u>		<u>57,331</u>	
Total Current Assets		193,925		59,658	
Creditors: amounts falling due within one year	9	<u>3,868</u>	190,057	<u>3,556</u>	56,102
			<u>190,057</u>		<u>56,102</u>
Funds					
	10				
Unrestricted Funds			107,314		6,836
Restricted Funds			82,743		49,266
			<u>190,057</u>		<u>56,102</u>

The CIO is entitled to the exemption from the audit requirement under Section 145 Charities Act 2011 for the year ended 30th September 2023

The trustees are responsible for ensuring that the charity keeps accounting records which comply with sections 130 to 134 of the Charities Act 2011 and for preparing accounts 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of the Charities Statement of Recommended Practice (SORP)(FRS102)

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

1 Accounting policies

Charity Information

Hants and Dorset Christian Youth Camps is a Charitable Incorporated Organisation, registered in England and Wales under Registration number CE006562. It took over the activities of a Charity Trust with the same Name, from 1st October 2016

- 1.1 The accounts have been prepared in accordance with 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going Concern

The accounts have been drawn up on a going concern basis.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income from Charitable Activities and Donations are recognized on receipt.

Income tax recoverable in relation to income received under the Gift Aid regulations is recognised at the time of the donation.

Other income is recognized when the charity is legally entitled to it, after any performance conditions have been met.

1.5 Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Financial Instruments

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like debtors and creditors.

Cash and cash equivalents include cash in hand, deposits held with banks, at call or with original maturities of three months or less.

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30TH SEPTEMBER 2023

1.7 Debtors

Debtors are recognised at the settlement amount.

1.8 Creditors

Creditors are measured at the transaction price

1.9 Policy on reserves

The policy of the trustees is to retain reserves sufficient for the foreseeable needs of the organisation. Surplus funds are retained to provide for early expenses and shortfalls in future years.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

	Unrestricted Funds	Restricted Funds	Total 2023	2022
	£	£	£	£
3 Donations and legacies				
Gifts	12,596	32,060	44,656	8,176
Gift Aid tax recovered	1,443	1,884	3,327	933
Legacies	82,706	-	82,706	-
	<u>96,745</u>	<u>33,944</u>	<u>130,689</u>	<u>9,109</u>

In 2022 of the total donations £8,696 was for unrestricted funds and £413 was for restricted funds

4 Income from charitable activities

Camp Income	<u>35,192</u>	-	<u>35,192</u>	<u>23,189</u>
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In 2022 all income for charitable activities was for unrestricted funds

5 Investment Income

Bank Interest	<u>1,044</u>	<u>420</u>	<u>1,464</u>	<u>107</u>
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In 2022 of the total investment income £37 was from unrestricted funds and £70 was from restricted funds

6 Trustees' remuneration and benefits and Related Party transactions

No trustees' remuneration or other benefits were paid for the year ended 30th September 2023 nor for the year ended 30th September 2022

During the year ended 30th September 2023 trustees were reimbursed £1429 for expenses incurred in running the camps, and gave donations of £2960. (During the previous year the reimbursed expenses were £216, and the donations were £358.) Children of trustees and other officials attended the camps on the same terms as other campers.

There were no other related party transactions in either year.

7 Charitable Expenditure

All expenditure on Charitable Activities relates to the running of camps (Same in the previous year), except £100 paid for the Independent Review of the accounts. (Same in the previous year)

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	2023 £	2022 £
8 Debtors: amounts falling due within one year		
Gift Aid Tax recoverable	3,326	930
Other debtors	120	197
	<u>3,446</u>	<u>1,127</u>
9 Creditors: amounts falling due within one year		
Camp Expenses payable	3,868	3,556
Accruals	-	-
	<u>3,868</u>	<u>3,556</u>

10 Movement in Funds

	At 01.10.2022 £	Income £	Expenditure £	Transfers £	At 30.09.2023 £
Unrestricted Funds					
General Fund	9,727	45,524	(32,311)	(2,113)	20,827
Legacy Fund	-	82,706	-	-	82,706
Maintenance & Equipment Fund	(2,891)	4,751	(1,079)	3,000	3,781
	<u>6,836</u>	<u>132,981</u>	<u>(33,390)</u>	<u>887</u>	<u>107,314</u>
Restricted Funds					
Permanent Site Fund	43,489	27,564	-	-	71,053
Fees Bursary Fund	3,862	-	-	(887)	2,975
Projects Fund	1,915	6,800	-	-	8,715
	<u>49,266</u>	<u>34,364</u>	<u>-</u>	<u>(887)</u>	<u>82,743</u>
Total Funds	<u>56,102</u>	<u>167,345</u>	<u>(33,390)</u>	<u>-</u>	<u>190,057</u>

11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 30th September 2023			
Stocks	1,094	-	1,094
Debtors	3,446	-	3,446
Cash at bank and in hand	106,642	82,743	189,385
Creditors due within one year	(3,868)	-	(3,868)
	<u>107,314</u>	<u>82,743</u>	<u>190,057</u>
At 30th September 2022			
Stocks	1,200	-	1,200
Debtors	1,127	-	1,127
Cash at bank and in hand	8,065	49,266	57,331
Creditors due within one year	(3,556)	-	(3,556)
	<u>6,836</u>	<u>49,266</u>	<u>56,102</u>

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30TH SEPTEMBER 2023

12 Designated and Restricted Funds

Designated Fund

Legacy Fund

This Fund was created by the Trustees to hold legacies we have received for which there has been no designation. Details of legacies received during the year ended 30th September 2023 are shown in Note 10

Maintenance & Equipment Fund

This Fund, which is not restricted, was created by the Trustees, to assist the Administration Committee in planning the purchase and major repairs of equipment. We have had no major expenditure this year and the fund is a gain in surplus..

Restricted Funds

Permanent Site Fund

This Fund represents donations received towards the purchase of a permanent site for the Camps. This year we fund-raised amongst our supporters when a potential new site came on the market; unfortunately our bid was unsuccessful. Details of donations received during the year ended 30th September 2023 are shown in Note 10

Fees Bursary Fund

This Fund receives donations and subsidises the Camp Fees of young people who would not otherwise be able to attend the Camps because of the cost. The balance at the end of the year makes it possible to offer Bursaries during the early booking period of the next year, without being dependent on new donations. Details of income and bursaries granted during the year ended 30th September 2023 are shown in Note 10

Projects Fund (formerly Showers & Generator Fund)

The balance in this fund at 30th September 2023 represents the unspent funds on projects which have required fund-raising. This year received a grant for the repair of the 'Chapel' roof; these works are on-going. Details are shown in Note 10

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Independent Examiner's Report to the Trustees of Hants and Dorset Christian Youth Camps

I report to the trustees on my examination of the financial statements of Hants and Dorset Christian Youth Camps ('the charitable incorporated organization') for the year ended 30 September 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

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 trustees of charitable incorporated organization you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act') and the Charities Statement of Recommended Practice (SORP)(FRS102)

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (i) accounting records were not kept in respect of the charitable Incorporated Organization as required by section 386 of the 2006 Act; or
- (ii) the financial statements do not accord with those records; or
- (iii) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- (iv) the financial statements 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 financial statements to be reached.

Stephen Dover

2 Castlebar Road
London
W5 2DP

29th July 2024

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

England & Wales - Charity number 1166865

Accounts



HANTS AND DORSET CHRISTIAN YOUTH CAMPS

Charity Registration Number

1166865

ANNUAL REPORT AND ACCOUNTS

For the year ended 30th September 2022

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

The Trustees present their Report for the year ended 30th September 2022

Reference and administrative details

Charity registration number 1166865

Charitable Incorporated Organization number CE006562 (England & Wales)

Correspondence address 14 Egerton Gardens, West Ealing, London W13 8HQ

1. Trustees

Mr David Cook (Chairman)

Mr Mike Brook

Mrs Charlotte Knight

Miss Madeleine Mould

Mr Laurence Pull (appointed 23/09/2022)

Mr David Smith

2. Independent Examiner Mr Stephen Dover, 2 Castlebar Road London W5 2DP

3. Bankers CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling ME19 4JQ

4. Structure, governance and management

a. Governing document

The Charitable Incorporated Organization was registered on 3rd May 2016 and is governed in accordance with its Constitution

b. Membership

Members of the Organization are the Trustees.

c. Trustees

Trustees are normally appointed or re-appointed for periods of five years. Appointments are made by the continuing Trustees having regard to the practical and professional skills needed.

New Trustees are given copies of the constitution, and the Charity Commission's publication 'The Essential Trustee' as part of their induction.

Support for the appointment and reappointment of Trustees is requested at an annual Consultative meeting of the Trustees with camp Leaders and other supporters

d. Management

Trustees normally meet five times each year, but are in frequent contact by e-mail and telephone between meetings

They appoint an Administration Team which includes at least one Trustee, to arrange the set up and take down of the Camp site and make detailed arrangements concerning Camp equipment and services.

The Trustees also appoint Overall Leaders, Spiritual Leaders, Site Administrators and a Chief Cook for each Camp

The Trustees have two meetings each year with the Appointed Leaders, and at least one meeting with the Administration team. Each Camp has a link trustee for contact throughout the year

e. Personnel

The Organization has no employees. All activities are undertaken by volunteers who are reimbursed only for necessary approved expenses.

As well as helping to make the camps affordable this engenders enthusiasm and support between volunteers and trustees

f. Related parties

The Organization has no Related Parties

5. Risks

The Organization is solvent and has no long-term financial liabilities.

Insurance cover is maintained for risks relating to equipment and risks appropriate to our Charitable activities. Each camp is responsible for making risk assessments for their activities.

6. Objects and Activities

The objects of the organisation are to advance the Christian faith, in particular among children and young people in the United Kingdom, which is to be achieved by promoting and running either alone or with other similar Christian organisations residential holidays at which the Christian faith is presented and Biblical teaching given, and providing assistance and facilities for other Christian organisations to run similar residential holidays and activities.

In this year we held three weeks of holidays for children aged between 9 and 23 years old. The younger camps attracted a good number of children, despite the gap of two years since the last camp. Unfortunately, the older camp was badly impacted with a significant drop, however the camp went well and the excitement about the future is very apparent. All camps were enjoyed with very strong feedback from both parents and children.

The trust has made good progress in the development of the 10-year vision, this provides a strong focus to the work and helps to build a real sense of purpose.

Administratively, the organisation is making good use of technology and this is expected to continue with the development of ChurchSuite and the rollout of Microsoft 365 across the organisation.

Public benefit. The trustees believe that the activities give public benefit in that the camps are open to all and help to provide a spiritual foundation which is important for a balanced life. The various activities also contribute to their physical, social and mental development. Increasingly the safe residential environment is allowing children and teenagers to 'open up' and share really challenging life situations which have not otherwise been shared. This has increased the safeguarding focus but serves as a really import personal and public benefit.

7. Financial review

General Fund

We were again able to run camps this year, but the cancellation of last year's camps makes comparison difficult. The largest items of General fund income are Campers fees and donations, while major expenditure items relate to food and the provision of on-site facilities, together with insurance. We transferred £3,000 to the Maintenance and Equipment Fund (see below). Overall, we had a surplus of income over expenditure of £290 on the General fund. The General fund balance carried forward at 30th September 2022 was £9,727.

Maintenance and Equipment fund

This exists to assist the Administration Team in planning the larger items of repair costs and the purchase of replacement and additional equipment. Expenditure on the maintenance and renewal of equipment tents and other items amounted to £15,099 (including a new marquee (£13,316) which was offset by a transfer from the General Fund of £3,000. This resulted in a deficit of £2,891 being carried forward at 30th September 2022. This deficit was lessened by a donation of £1,250 (including Gift Aid) after the end of the financial year.

Restricted Funds

Details of balances and income of the Restricted funds for a Permanent Site, Camp Fee Bursaries and Projects (formerly Showers and Generator) funds are shown in Note 10 to the Accounts. We purchased new sound equipment out of donations received for the purpose, and we continued our search for a permanent site.

The trustees are satisfied that financial funds are adequate to support the charitable objectives in the foreseeable future even if coronavirus regulations do cause some restrictions.

8. Plans for 2023

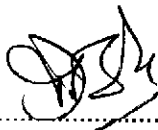
The trustees' wish is that camps will take place as normal but will plan other arrangements, as in 2021, if national or local restrictions make this necessary.

Research and enquiries concerning a permanent site are also continuing, and the Administration Team are preparing for future camps.

The trustees have also taken steps to improve communications with interested people and churches. This is to strengthen existing links and make our charitable objects known to other young people who could benefit.

The report has been prepared in accordance with the provisions applicable to charitable incorporated organizations.

Approved by the Trustees, on 19th November 2022



..... Trustee

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

STATEMENT OF FINANCIAL ACTIVITIES

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income					
Donations	3	9,446	413	9,859	11,738
Charitable activities	4	22,439	-	22,439	12
Investments	5	37	70	107	7
Total Income		<u>31,922</u>	<u>483</u>	<u>32,405</u>	<u>11,757</u>
Expenditure					
Charitable activities	7	43,336	2,059	45,395	5,935
Total expenditure		<u>43,336</u>	<u>2,059</u>	<u>45,395</u>	<u>5,935</u>
Excess of income over expenditure		(11,414)	(1,576)	(12,990)	5,822
Transfers between funds		230	(230)	-	-
Net movement in Funds		(11,184)	(1,806)	(12,990)	5,822
Fund balances at 1st October 2021		18,020	51,072	69,092	63,270
Fund balances at 1st October 2022		<u>6,836</u>	<u>49,266</u>	<u>56,102</u>	<u>69,092</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

BALANCE SHEET
AS AT 30TH SEPTEMBER 2022

	Note	2022		2021	
		£	£	£	£
Current Assets					
Stocks		1,200		220	
Debtors	8	1,127		1,732	
Cash at Bank and in hand		<u>57,331</u>		<u>70,526</u>	
Total Current Assets		59,658		72,478	
Creditors: amounts falling due within one year	9	<u>3,556</u>	56,102	<u>3,386</u>	69,092
			<u>56,102</u>		<u>69,092</u>
Funds					
Unrestricted Funds	10		6,836		18,020
Restricted Funds			49,266		51,072
			<u>56,102</u>		<u>69,092</u>

The CIO is entitled to the exemption from the audit requirement under Section 145 Charities Act 2011 for the year ended 30th September 2022

The trustees are responsible for ensuring that the charity keeps accounting records which comply with sections 130 to 134 of the Charities Act 2011 and for preparing accounts 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of the Charities Statement of Recommended Practice (SORP)(FRS102)

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

1 Accounting policies

Charity Information

Hants and Dorset Christian Youth Camps is a Charitable Incorporated Organisation, registered in England and Wales under Registration number CE006562. It took over the activities of a Charity Trust with the same Name, from 1st October 2016

- 1.1 The accounts have been prepared in accordance with 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 (FRS 102)*" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going Concern

The accounts have been drawn up on a going concern basis.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income from Charitable Activities and Donations are recognized on receipt.

Income tax recoverable in relation to income received under the Gift Aid regulations is recognised at the time of the donation.

Other income is recognized when the charity is legally entitled to it, after any performance conditions have been met.

1.5 Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Financial Instruments

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like debtors and creditors.

Cash and cash equivalents include cash in hand, deposits held with banks, at call or with original maturities of three months or less.

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2022

1.7 Debtors

Debtors are recognised at the settlement amount.

1.8 Creditors

Creditors are measured at the transaction price

1.9 Policy on reserves

The policy of the trustees is to retain reserves sufficient for the foreseeable needs of the organisation. Surplus funds are retained to provide for early expenses and shortfalls in future years.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

	Unrestricted Funds	Restricted Funds	Total 2022	2021
	£	£	£	£
3 Donations and legacies				
Gifts	8,568	358	8,926	10,206
Gift Aid tax recovered	878	55	933	1,532
	9,446	413	9,859	11,738

In 2021 of the total donations £7,397 was for unrestricted funds and £4,341 was for restricted funds

4 Income from charitable activities

Camp Income	22,439	-	22,439	12
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In 2021 all income for charitable activities was for unrestricted funds

5 Investment Income

Bank Interest	37	70	107	7
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In 2021 of the total investment income £1 was from unrestricted funds and £6 was from restricted funds

6 Trustees' remuneration and benefits and Related Party transactions

No trustees' remuneration or other benefits were paid for the year ended 30th September 2022 nor for the year ended 30th September 2021

During the year ended 30th September 2022 trustees were reimbursed £216 for expenses incurred in running the camps, and gave donations of £358. (During the previous year the reimbursed expenses were £192, and the donations were £538.) Children of trustees and other officials attended the camps on the same terms as other campers.

There were no other related party transactions in either year.

7 Charitable Expenditure

All expenditure on Charitable Activities relates to the running of camps (Same in the previous year), except £250 paid for the Independent Review of the accounts. (Same in the previous year)

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2022

	2022	2021
	£	£
8 Debtors: amounts falling due within one year		
Gift Aid Tax recoverable	930	1,532
Other debtors	197	200
	1,127	1,732
9 Creditors: amounts falling due within one year		
Camp Expenses payable	3,556	3,386
Accruals	-	-
	3,556	3,386

10 Movement in Funds

	At 01.10.2021	Income	Expenditure	Transfers	At 30.09.2022
	£	£	£	£	£
Unrestricted Funds					
General Fund	9,437	31,297	(28,237)	(2,770)	9,727
Maintenance & Equipment Fund	8,583	625	(15,099)	3,000	(2,891)
	18,020	31,922	(43,336)	230	6,836
Restricted Funds					
Permanent Site Fund	43,419	70	-	-	43,489
Fees Bursary Fund	3,952	140	-	(230)	3,862
Projects Fund	3,701	273	(2,059)	-	1,915
	51,072	483	(2,059)	(230)	49,266
Total Funds	69,092	32,405	(45,395)	-	56,102

11 Analysis of net assets between funds

	Unrestrict ed Funds	Restricted Funds	Total Funds
	£	£	£
At 30th September 2022			
Stocks	1,200	-	1,200
Debtors	1,127	-	1,127
Cash at bank and in hand	8,065	49,266	57,331
Creditors due within one year	(3,556)	-	(3,556)
	6,836	49,266	56,102
At 30th September 2021			
Stocks	220	-	220
Debtors	1,732	-	1,732
Cash at bank and in hand	19,454	51,072	70,526
Creditors due within one year	(3,386)	-	(3,386)
	18,020	51,072	69,092

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2022

12 Designated and Restricted Funds

Designated Fund

Maintenance & Equipment Fund

This Fund, which is not restricted, was created by the Trustees, to assist the Administration Committee in planning the purchase and major repairs of equipment. This year we purchased a new marquee at a cost of £12,900 which has put the fund into temporary deficit. Since the end of the financial year we have received a grant of £1,500 and a further donation to the fund which clears the deficit.

Restricted Funds

Permanent Site Fund

This Fund represents donations received towards the purchase of a permanent site for the Camps

Fees Bursary Fund

This Fund receives donations and subsidises the Camp Fees of young people who would not otherwise be able to attend the Camps because of the cost. The balance at the end of the year makes it possible to offer Bursaries during the early booking period of the next year, without being dependent on new donations. Details of income and bursaries granted during the year ended 30th September 2022 are shown in Note 10

Projects Fund (formerly Showers & Generator Fund)

The balance in this fund at 30th September 2022 represents the unspent funds on projects which have required fund-raising. This year we purchased PA equipment. Details are shown in Note 10

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Independent Examiner's Report to the Trustees of Hants and Dorset Christian Youth Camps

I report to the trustees on my examination of the financial statements of Hants and Dorset Christian Youth Camps ('the charitable incorporated organization') for the year ended 30 September 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

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 trustees of charitable incorporated organization you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act') and the Charities Statement of Recommended Practice (SORP)(FRS102)

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (i) accounting records were not kept in respect of the charitable Incorporated Organization as required by section 386 of the 2006 Act; or
- (ii) the financial statements do not accord with those records; or
- (iii) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- (iv) the financial statements 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 financial statements to be reached.



Stephen Dover

2 Castlebar Road
London
W5 2DP

24th July 2023

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

England & Wales - Charity number 1166865

Accounts



HANTS AND DORSET CHRISTIAN YOUTH CAMPS

Charity Registration Number

1166865

ANNUAL REPORT AND ACCOUNTS

For the year ended 30th September 2021

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

The Trustees present their Report for the year ended 30th September 2021

Reference and administrative details

Charity registration number 1166865

Charitable Incorporated Organization number CE006562 (England & Wales)

Correspondence address 14 Egerton Gardens, West Ealing, London W13 8HQ

1. Trustees

Mr Mike Brook (Chairman)

Mr David Cook

Mrs Charlotte Knight

Miss Madeleine Mould

Mr David Smith

2. **Independent Examiner** Mr Richard Barker, 64 Watcombe Road, Southbourne, Dorset.
BH6 3LU

3. **Bankers** CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling
ME19 4JQ

4. Structure, governance and management

a. Governing document

The Charitable Incorporated Organization was registered on 3rd May 2016 and is governed in accordance with its Constitution

b. Membership

Members of the Organization are the Trustees.

c. Trustees

Trustees are normally appointed or re-appointed for periods of five years. Appointments are made by the continuing Trustees having regard to the practical and professional skills needed.

New Trustees are given copies of the constitution, and the Charity Commission's publication 'The Essential Trustee' as part of their induction.

Support for the appointment and reappointment of Trustees is requested at an annual Consultative meeting of the Trustees with camp Leaders and other supporters

d. Management

Trustees normally meet five times each year, but are in frequent contact by e-mail and telephone between meetings

They appoint an Administration Team which includes at least one Trustee, to arrange the set up and take down of the Camp site and make detailed arrangements concerning Camp equipment and services.

The Trustees also appoint Overall Leaders, Spiritual Leaders, Site Administrators and a Chief Cook for each Camp

The Trustees have two meetings each year with the Appointed Leaders, and at least one meeting with the Administration team. Each Camp has a link trustee for contact throughout the year

e. Personnel

The Organization has no employees. All activities are undertaken by volunteers who are reimbursed only for necessary approved expenses.

As well as helping to make the camps affordable this also engenders enthusiasm and support between volunteers and trustees

f. Related parties

The Organization has no Related Parties

5. Risks

The Organization is solvent and has no long-term financial liabilities.

Insurance cover is maintained for risks relating to equipment and risks appropriate to our Charitable activities. Each camp is responsible for making risk assessments for their activities.

6. Objects and Activities

The objects of the organisation are to advance the Christian faith, in particular among children and young people in the United Kingdom, which is to be achieved by promoting and running either alone or with other similar Christian organisations residential holidays at which the Christian faith is presented and Biblical teaching given, and providing assistance and facilities for other Christian organisations to run similar residential holidays and activities.

In this year plans were made to hold three weeks of holidays during the Summer of 2021, but physical Camps had to be cancelled because of Coronavirus Government restrictions.

Administratively, the organisation is making better use of technology and this is expected to continue.

Public benefit. The trustees believe that the activities give public benefit in that the camps are open to all and help to provide a spiritual foundation which is important for a balanced life. The various activities also contribute to their physical, social and mental development.

7. Financial review

The largest items of General fund income and expenditure are normally Campers fees and the costs of running the Camps but the Coronavirus regulations prevented this happening during the year ended 30th September 2021. Insurance and other costs were incurred but we received Gifts and tax repayments under the Gift Aid Scheme which slightly exceed these costs. These gifts, Bank interest and sundry income of £13 resulted in a surplus of income over expenditure of £262 on the General fund. The General fund balance carried forward at 30th September 2021 was £9,437.

A Maintenance and Equipment fund has been designated to assist the Administration Team in planning the larger items of repair costs and the purchase of replacement and additional equipment. Expenditure on the maintenance and renewal of equipment tents and other items amounted to £3,287 which was offset by a transfer from the General Fund of £2,000. This resulted in a balance of £8,583 being carried forward at 30th September 2021. It will be necessary to replace marquee canvas when physical camps can be restarted and it is likely that this will absorb much of this fund.

Details of balances and income of the Restricted funds for a Permanent Site, Camp Fee Bursaries and Projects (formerly Showers and Generator) funds are shown in Note 10 to the Accounts. Gifts of £1,841 were received toward the purchase of PA equipment, but there was no expenditure from any of these funds during the year, although enquiries and viewings of possible permanent sites took place. Further enquiries related to each prospective site viewed, indicated that either it was not suitable or could not be purchased.

The trustees are satisfied that financial funds are adequate to support the charitable objectives in the foreseeable future even if coronavirus regulations do cause some restrictions.

8. Plans for 2022

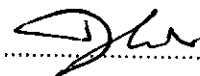
The trustees' wish is that camps will take place as normal but will plan other arrangements, as in 2021, if national or local restrictions make this necessary.

Research and enquiries concerning a permanent site are also continuing, and the Administration Team are preparing for future camps.

The trustees have also taken steps to improve communications with interested people and churches. This is to strengthen existing links and make our charitable objects known to other young people who could benefit.

The report has been prepared in accordance with the provisions applicable to charitable incorporated organizations.

Approved by the Trustees, on 15th January 2022



Trustee

14/1/2022

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income					
Donations	3	7,397	4,341	11,738	6,711
Charitable activities	4	12	-	12	11
Investments	5	1	6	7	60
Total Income		<u>7,410</u>	<u>4,347</u>	<u>11,757</u>	<u>6,782</u>
Expenditure					
Charitable activities	7	5,935	-	5,935	5,099
Total expenditure		<u>5,935</u>	<u>-</u>	<u>5,935</u>	<u>5,099</u>
Excess of income over expenditure		1,475	4,347	5,822	1,683
Transfers between funds		<u>(2,500)</u>	<u>2,500</u>	<u>-</u>	<u>-</u>
Net movement in Funds		(1,025)	6,847	5,822	1,683
Fund balances at 1st October 2020		19,045	44,225	63,270	61,587
Fund balances at 30th September 2021		<u>18,020</u>	<u>51,072</u>	<u>69,092</u>	<u>63,270</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

BALANCE SHEET
AS AT 30TH SEPTEMBER 2021

	Note	2021		2020	
		£	£	£	£
Current Assets					
Stocks		220		220	
Debtors	8	1,732		889	
Cash at Bank and in hand		<u>70,526</u>		<u>63,617</u>	
Total Current Assets		72,478		64,726	
Creditors: amounts falling due within one year	9	<u>3,386</u>		<u>1,456</u>	
			69,092		63,270
			<u>69,092</u>		<u>63,270</u>
Funds	10				
Unrestricted Funds			18,020		19,045
Restricted Funds			51,072		44,225
			<u>69,092</u>		<u>63,270</u>

The CIO (Charity Registration number 1166865) is entitled to the exemption from the audit requirement under Section 145 Charities Act 2011 for the year ended 30th September 2021

The trustees are responsible for ensuring that the charity keeps accounting records which comply with sections 130 to 134 of the Charities Act 2011 and for preparing accounts 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of the Charities Statement of Recommended Practice (SORP)(FRS102)

The accounts were approved by the trustees on 26/5/2022

Trustee 

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

1 Accounting policies

Charity information

Hants and Dorset Christian Youth Camps is a Charitable Incorporated Organisation, registered in England and Wales under Registration number 1166865. It took over the activities of a Charity Trust with the same Name, from 1st October 2016

- 1.1 The accounts have been prepared in accordance with 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going Concern

The accounts have been drawn up on a going concern basis.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income from Charitable Activities and Donations are recognized on receipt.

Income tax recoverable in relation to income received under the Gift Aid regulations is recognised at the time of the donation.

Other income is recognized when the charity is legally entitled to it, after any performance conditions have been met.

1.5 Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Financial Instruments

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like debtors and creditors.

Cash and cash equivalents include cash in hand, deposits held with banks, at call or with original maturities of three months or less.

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2021

1.7 Debtors

Debtors are recognised at the settlement amount.

1.8 Creditors

Creditors are measured at the transaction price

1.9 Policy on reserves

The policy of the trustees is to retain reserves sufficient for the foreseeable needs of the organisation. Surplus funds are retained to provide for early expenses and shortfalls in future years.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
3 Donations and legacies				
Gifts	6,365	3,841	10,206	5,820
Gift Aid tax recovered	1,032	500	1,532	891
	7,397	4,341	11,738	6,711

In 2020 of the total donations £5,296 was for unrestricted funds and £1,415 was for restricted funds

4 Income from charitable activities

Camp Income	12	-	12	11
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In 2020 all income for charitable activities was for unrestricted funds

5 Investment Income

Bank Interest	1	6	7	60
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In 2020 of the total investment income £14 was from unrestricted funds and £46 was from restricted funds

6 Trustees' remuneration and benefits and Related Party transactions

No trustees' remuneration or other benefits were paid for the year ended 30th September 2021 nor for the year ended 30th September 2020

During the year ended 30th September 2021 trustees were reimbursed £192 for expenses incurred in running the camps, and gave donations of £538. (During the previous year the reimbursed expenses were £281, and the gifts were £445.) Children of trustees and other officials attended the camps on the same terms as other campers.

There were no other related party transactions in either year.

7 Charitable Expenditure

All expenditure on Charitable Activities relates to the running of camps (Same in the previous year), except £100 paid for the Independent Review of the accounts. (2020 £250)

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30TH SEPTEMBER 2021

	2021	2020
	£	£
8 Debtors: amounts falling due within one year		
Gift Aid Tax recoverable	1,532	889
Other debtors	200	-
	1,732	889
9 Creditors: amounts falling due within one year		
Camp Expenses payable	3,386	1,456
Accruals	-	-
	3,386	1,456

10 Movement in Funds

	At 01.10.2020	Income	Expenditure	Transfers	At 30.09.2021
	£	£	£	£	£
Unrestricted Funds					
General Fund	9,175	7,410	(2,648)	(4,500)	9,437
Maintenance & Equipment Fund	9,870	-	(3,287)	2,000	8,583
	19,045	7,410	(5,935)	(2,500)	18,020
Restricted Funds					
Permanent Site Fund	40,913	6	-	2,500	43,419
Fees Bursary Fund	1,452	2,500	-	-	3,952
Showers & Generator Fund	1,860	1,841	-	-	3,701
	44,225	4,347	-	2,500	51,072
Total Funds	63,270	11,757	(5,935)	-	69,092

11 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 30th September 2021			
Stocks	220	-	220
Debtors	1,732	-	1,732
Cash at bank and in hand	19,454	51,072	70,526
Creditors due within one year	(3,386)	-	(3,386)
	18,020	51,072	69,092
At 30th September 2020			
Stocks	220	-	220
Debtors	889	-	889
Cash at bank and in hand	19,392	44,225	63,617
Creditors due within one year	(1,456)	-	(1,456)
	19,045	44,225	63,270

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

12 Designated and Restricted Funds

Designated Fund

Maintenance & Equipment Fund

This Fund, which is not restricted, was created by the Trustees, to assist the Administration Committee in planning the purchase and major repairs of equipment

Restricted Funds

Permanent Site Fund

This Fund represents donations received towards the purchase of a permanent site for the Camps

Fees Bursary Fund

This Fund receives donations and subsidises the Camp Fees of young people who would not otherwise be able to attend the Camps because of the cost. The balance at the end of the year makes it possible to offer Bursaries during the early booking period of the next year, without being dependent on new donations. Details of income and bursaries granted during the year ended 30th September 2021 are shown in Note 10

Project Fund (Showers & Generator Fund)

The balance in this fund at 30th September 2021 represents donations received towards the purchase of specific items of equipment or projects, less the amounts expended. Details are shown in Note 10

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Independent Examiner's Report to the Trustees of Hants and Dorset Christian Youth Camps

I report to the trustees on my examination of the accounts of Hants and Dorset Christian Youth Camps ('the charitable incorporated organization') for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- (i) accounting records were not kept in accordance with section 130 of the Charities Act; or
- (ii) the accounts did not accord with the accounting records; or
- (iii) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

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.



14/07/2022

Mr Richard Barker
64 Watcombe Road
Southbourne
Dorset
BH6 3LU

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

England & Wales - Charity number 1166865

Accounts



HANTS AND DORSET CHRISTIAN YOUTH CAMPS

Charity Registration Number

1166865

ANNUAL REPORT AND ACCOUNTS

For the year ended 30th September 2020

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

The Trustees present their Report for the year ended 30th September 2020

Reference and administrative details

Charity registration number 1166865

Charitable Incorporated Organization number CE006562 (England & Wales)

Correspondence address 14 Egerton Gardens, West Ealing, London W13 8HQ

1. Trustees

Mr Phillip Baul	Resigned with effect from 23 rd November 2019
Mr Mike Brook (Chairman)	
Mr David Cook	
Mrs Charlotte Knight	Appointed 25 th January 2020
Miss Madeleine Mould	
Mr David Smith	
Mr Callum Muir	Resigned with effect from 31 st August 2020

2. Independent Examiner Mr Peter Green, Abacus House, 132 Parkwood Rd,
Bournemouth, BH5 2BN

3. Bankers CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling
ME19 4JQ

4. Structure, governance and management

a. Governing document

The Charitable Incorporated Organization was registered on 3rd May 2016 and is governed in accordance with its Constitution

b. Membership

Members of the Organization are the Trustees.

c. Trustees

Trustees are normally appointed or re-appointed for periods of five years. Appointments are made by the continuing Trustees having regard to the practical and professional skills needed.

New Trustees are given copies of the constitution, and the Charity Commission's publication 'The Essential Trustee' as part of their induction.

Support for the appointment and reappointment of Trustees is requested at an annual Consultative meeting of the Trustees with camp Leaders and other supporters

d. Management

Trustees normally meet five times each year, but are in frequent contact by e-mail and telephone between meetings

They appoint an Administration Team which includes at least one Trustee, to arrange the set up and take down of the Camp site and make detailed arrangements concerning Camp equipment and services.

The Trustees also appoint Overall Leaders, Spiritual Leaders, Site Administrators and a Chief Cook for each Camp

The Trustees have two meetings each year with the Appointed Leaders, and at least one meeting with the Administration team. Each Camp has a link trustee for contact throughout the year

e. Personnel

The Organization has no employees. All activities are undertaken by volunteers who are reimbursed only for necessary approved expenses.

As well as helping to make the camps affordable this also engenders enthusiasm and support between volunteers and trustees

f. Related parties

The Organization has no Related Parties

5. Risks

The Organization is solvent and has no long-term financial liabilities.

Insurance cover is maintained for risks relating to equipment and risks appropriate to our Charitable activities. Each camp is responsible for making risk assessments for their activities.

6. Objects and Activities

The objects of the organisation are to advance the Christian faith, in particular among children and young people in the United Kingdom, which is to be achieved by promoting and running either alone or with other similar Christian organisations residential holidays at which the Christian faith is presented and Biblical teaching given, and providing assistance and facilities for other Christian organisations to run similar residential holidays and activities.

In this year plans were made to hold three weeks of holidays during the Summer of 2020, but physical Camps had to be cancelled because of Coronavirus Government restrictions. Instead, the three camps provided other activities appropriate to their age groups.

Inheritance Camp (17-22 years) chose to focus on one day of prayer and seminars. There were 5 sessions in total, and each had 21 - 22 concurrent participants; the use of breakout rooms allowed for small group prayer and sharing.

Discovery Camp (13-16 years) produced 5 video 'Celebrations' including reminders of past camps, appropriate worship, messages from the book of Acts and prayers. There have been a total of over 500 views of these Discovery and Inheritance videos.

Explorer Camp was brought to life in a booklet with bible passages with explanations, questions and activities based on a theme. This booklet was sent to all who had booked on.

Administratively, the organisation is making better use of technology and this is expected to continue.

Public benefit. The trustees believe that the activities give public benefit in that the camps are open to all and help to provide a spiritual foundation which is important for a balanced life. The various activities also contribute to their physical, social and mental development.

7. Financial review

The largest items of General fund income and expenditure are normally Campers fees and the costs of running the Camps but the Coronavirus regulations prevented this happening during the year ended 30th September 2020. Insurance and other costs were incurred but we received Gifts and tax repayments under the Gift Aid Scheme which slightly exceed these costs. Bank interest and sundry income of £25 resulted in a surplus of income over expenditure of £222 to the General fund. The General fund balance carried forward at 30th September 2020 was £9,175.

A Maintenance and Equipment fund has been designated to assist the Administration Team in planning the larger items of repair costs and the purchase of replacement and additional equipment. There was no income or expenditure to this fund during the year and the balance carried forward at 30th September 2020 was £9,870. It will be necessary to replace marquee canvas when physical camps can be restarted and it is likely that this will absorb most of this fund

Details of balances and income of the Restricted funds for a Permanent Site, Camp Fee Bursaries and Showers and Generator funds are shown in Note 10 to the Accounts. There was no expenditure from any of these funds during the year, although enquiries and viewings of possible permanent sites took place. Further enquiries related to each prospective site viewed, indicated that either it was not suitable or could not be purchased.

The trustees are satisfied that financial funds are adequate to support the charitable objectives in the foreseeable future even if coronavirus regulations do cause some restrictions.

8. Plans for 2021

The trustees wish is that camps will take place as normal but will plan other arrangements, as in 2020, if national or local restrictions make this necessary.

Research and enquiries concerning a permanent site are also continuing, and the Administration Team are preparing for future camps.

The trustees have also taken steps to improve communications with interested people and churches. This is to strengthen existing links and make our charitable objects known to other young people who could benefit.

The report has been prepared in accordance with the provisions applicable to charitable incorporated organizations.

Approved by the Trustees, on 16th January 2021

..... Trustee

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

STATEMENT OF FINANCIAL ACTIVITIES

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income					
Donations	3	5,296	1,415	6,711	15,403
Charitable activities	4	11	-	11	21,851
Investments	5	14	46	60	84
Total Income		<u>5,321</u>	<u>1,461</u>	<u>6,782</u>	<u>37,338</u>
Expenditure					
Charitable activities	7	5,099	-	5,099	37,279
Total expenditure		<u>5,099</u>	<u>-</u>	<u>5,099</u>	<u>37,279</u>
Excess of income over expenditure		222	1,461	1,683	59
Transfers between funds		-	-	-	-
Net movement in Funds		222	1,461	1,683	59
Fund balances at 1st October 2019		18,823	42,764	61,587	61,528
Fund balances at 30th September 2020		<u>19,045</u>	<u>44,225</u>	<u>63,270</u>	<u>61,587</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

**BALANCE SHEET
AS AT 30TH SEPTEMBER 2020**

	Note	2020		2019	
		£	£	£	£
Current Assets					
Stocks		220		220	
Debtors	8	889		1,765	
Cash at Bank and in hand		<u>63,617</u>		<u>60,768</u>	
Total Current Assets		64,726		62,753	
Creditors: amounts falling due within one year	9	<u>1,456</u>		<u>1,166</u>	
			63,270		61,587
		<u><u>63,270</u></u>		<u><u>61,587</u></u>	
Funds					
	10				
Unrestricted Funds			19,045		18,823
Restricted Funds			44,225		42,764
			<u><u>63,270</u></u>		<u><u>61,587</u></u>

The CIO is entitled to the exemption from the audit requirement under Section 145 Charities Act 2011 for the year ended 30th September 2020

The trustees are responsible for ensuring that the charity keeps accounting records which comply with sections 130 to 134 of the Charities Act 2011 and for preparing accounts 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of the Charities Statement of Recommended Practice (SORP)(FRS102)

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2020

1 Accounting policies

Charity Information

Hants and Dorset Christian Youth Camps is a Charitable Incorporated Organisation, registered in England and Wales under Registration number CE006562. It took over the activities of a Charity Trust with the same Name, from 1st October 2016

- 1.1 The accounts have been prepared in accordance with 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going Concern

The accounts have been drawn up on a going concern basis.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income from Charitable Activities and Donations are recognized on receipt.

Income tax recoverable in relation to income received under the Gift Aid regulations is recognised at the time of the donation.

Other income is recognized when the charity is legally entitled to it, after any performance conditions have been met.

1.5 Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Financial Instruments

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like debtors and creditors.

Cash and cash equivalents include cash in hand, deposits held with banks, at call or with original maturities of three months or less.

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2020

1.7 Debtors

Debtors are recognised at the settlement amount.

1.8 Creditors

Creditors are measured at the transaction price

1.9 Policy on reserves

The policy of the trustees is to retain reserves sufficient for the foreseeable needs of the organisation. Surplus funds are retained to provide for early expenses and shortfalls in future years.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

	Unrestricted Funds	Restricted Funds	Total 2020	2019
	£	£	£	£
3 Donations and legacies				
Gifts	4,688	1,132	5,820	13,841
Gift Aid tax recovered	608	283	891	1,562
	5,296	1,415	6,711	15,403

In 2019 of the total donations £6,878 was for unrestricted funds and £8,525 was for restricted funds

4 Income from charitable activities

Camp Income	11	-	11	21,851
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In 2019 all income for charitable activities was for unrestricted funds

5 Investment income

Bank Interest	14	46	60	84
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In 2019 of the total investment income £25 was from unrestricted funds and £59 was from restricted funds

6 Trustees' remuneration and benefits and Related Party transactions

No trustees' remuneration or other benefits were paid for the year ended 30th September 2020 nor for the year ended 30th September 2019

During the year ended 30th September 2020 trustees were reimbursed £281 for expenses incurred in running the camps, and gave donations of £445. (During the previous year the reimbursed expenses were £196, and the gifts were £480.) Children of trustees and other officials attended the camps on the same terms as other campers.

There were no other related party transactions in either year.

7 Charitable Expenditure

All expenditure on Charitable Activities relates to the running of camps (Same in the previous year), except £250 paid for the Independent Review of the accounts. (Same in the previous year)

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2020

	2020 £	2019 £
8 Debtors: amounts falling due within one year		
Gift Aid Tax recoverable	889	1,448
Other debtors	-	317
	889	1,765
9 Creditors: amounts falling due within one year		
Camp Expenses payable	1,456	1,166
Accruals	-	-
	1,456	1,166

10 Movement in Funds

	At 01.10.2019 £	Income £	Expenditure £	Transfers £	At 30.09.2020 £
Unrestricted Funds					
General Fund	8,953	5,321	(5,099)	-	9,175
Maintenance & Equipment Fund	9,870	-	-	-	9,870
	18,823	5,321	(5,099)	-	19,045
Restricted Funds					
Permanent Site Fund	39,702	1,211	-	-	40,913
Fees Bursary Fund	1,202	250	-	-	1,452
Showers & Generator Fund	1,860	-	-	-	1,860
	42,764	1,461	-	-	44,225
Total Funds	61,587	6,782	(5,099)	-	63,270

11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 30th September 2020			
Stocks	220	-	220
Debtors	889	-	889
Cash at bank and in hand	19,392	44,225	63,617
Creditors due within one year	(1,456)	-	(1,456)
	19,045	44,225	63,270
At 30th September 2019			
Stocks	220	-	220
Debtors	1,765	-	1,765
Cash at bank and in hand	18,004	42,764	60,768
Creditors due within one year	(1,166)	-	(1,166)
	18,823	42,764	61,587

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30TH SEPTEMBER 2020

12 Designated and Restricted Funds

Designated Fund

Maintenance & Equipment Fund

This Fund, which is not restricted, was created by the Trustees, to assist the Administration Committee in planning the purchase and major repairs of equipment

Restricted Funds

Permanent Site Fund

This Fund represents donations received towards the purchase of a permanent site for the Camps

Fees Bursary Fund

This Fund receives donations and subsidises the Camp Fees of young people who would not otherwise be able to attend the Camps because of the cost. The balance at the end of the year makes it possible to offer Bursaries during the early booking period of the next year, without being dependent on new donations. Details of income and bursaries granted during the year ended 30th September 2020 are shown in Note 10

Showers & Generator Fund

The balance in this fund at 30th September 2020 represents donations received towards the purchase and fitting out of a Shower trailer and improvements to our electrical supply system, less the amounts expended. Details are shown in Note 10

HANTS AND DORSET CHRISTIAN YOUTH CAMPS

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Independent Examiner's Report to the Trustees of Hants and Dorset Christian Youth Camps

I report to the trustees on my examination of the financial statements of Hants and Dorset Christian Youth Camps ('the charitable incorporated organization') for the year ended 30 September 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

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 trustees of charitable incorporated organization you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act') and the Charities Statement of Recommended Practice (SORP)(FRS102)

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (i) accounting records were not kept in respect of the charitable Incorporated Organization as required by section 386 of the 2006 Act; or
- (ii) the financial statements do not accord with those records; or
- (iii) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- (iv) the financial statements 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 financial statements to be reached.


Peter S Green
Abacus House
132 Parkwood Road
Bournemouth
BH5 2BN

10-3-21