



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		132,981	34,364	167,345	32,405
Expenditure					
Charitable activities	7	33,390	-	33,390	45,395
Total expenditure		33,390	-	33,390	45,395
Excess of income over expenditure		99,591	34,364	133,955	(12,990)
Transfers between funds		887	(887)	-	-
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		107,314	82,743	190,057	56,102

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)

**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>-</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