



## **HANTS AND DORSET CHRISTIAN YOUTH CAMPS**

Charity Registration Number

1166865

### **ANNUAL REPORT AND ACCOUNTS**

For the year ended 30<sup>th</sup> September 2024

## **HANTS AND DORSET CHRISTIAN YOUTH CAMPS**

**The Trustees present their Report for the year ended 30<sup>th</sup> 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 (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 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 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 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.

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 80<sup>th</sup> 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.

## 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 surplus of £3,173 on the General account. We transferred £3,000 to the Maintenance and Equipment Fund (see below) for general upkeep and a further £19,000 to fund the purchase of a new marquee. The General fund balance carried forward at 30<sup>th</sup> September 2023 was £5,001.

### 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

18<sup>th</sup> 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 £
<b>Income</b>					
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
<b>Total Income</b>		<b>139,566</b>	<b>10,145</b>	<b>149,711</b>	<b>167,348</b>
<b>Expenditure</b>					
Charitable activities	7	84,867	-	84,867	33,390
<b>Total expenditure</b>		<b>84,867</b>	<b>-</b>	<b>84,867</b>	<b>33,390</b>
<b>Excess of income over expenditure</b>		<b>54,699</b>	<b>10,145</b>	<b>64,844</b>	<b>133,958</b>
<b>Transfers between funds</b>		<b>1,783</b>	<b>(2,148)</b>	<b>(365)</b>	<b>-</b>
<b>Net movement in Funds</b>		<b>56,482</b>	<b>7,997</b>	<b>64,479</b>	<b>133,958</b>
<b>Fund balances at 1st October 2023</b>		<b>107,314</b>	<b>82,743</b>	<b>190,057</b>	<b>56,099</b>
<b>Fund balances at 1st October 2024</b>		<b>163,796</b>	<b>90,740</b>	<b>254,536</b>	<b>190,057</b>

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	
		£	£	£	£
<b>Current Assets</b>					
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><b>254,536</b></u>		<u><b>190,057</b></u>	
<b>Funds</b>	10				
Unrestricted Funds		163,796		107,314	
Restricted Funds		90,740		82,743	
		<u><b>254,536</b></u>		<u><b>190,057</b></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 £
<b>3 Donations and legacies</b>				
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 £
<b>8 Debtors: amounts falling due within one year</b>		
Gift Aid Tax recoverable	1,621	3,326
Other debtors	8,189	120
	<u>9,810</u>	<u>3,446</u>
<b>9 Creditors: amounts falling due within one year</b>		
Camp Expenses payable	14,338	3,868
Accruals	-	-
	<u>14,338</u>	<u>3,868</u>

### 10 Movement in Funds

	At 01.10.2023 £	Income £	Expenditure £	Transfers £	At 30.09.2024 £
<b>Unrestricted Funds</b>					
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
	<u>107,314</u>	<u>139,566</u>	<u>(84,867)</u>	<u>1,783</u>	<u>163,796</u>
<b>Restricted Funds</b>					
Permanent Site Fund	71,053	9,840	-	-	80,693
Fees Bursary Fund	2,975	505	-	(2,148)	1,332
Projects Fund	8,715	-	-	-	8,715
	<u>82,743</u>	<u>10,145</u>	<u>-</u>	<u>(2,148)</u>	<u>90,740</u>
<b>Total Funds</b>	<u>190,057</u>	<u>149,711</u>	<u>(84,867)</u>	<u>(365)</u>	<u>254,536</u>

### 11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>At 30th September 2024</b>			
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)
	<u>163,796</u>	<u>90,740</u>	<u>254,536</u>
<b>At 30th September 2023</b>			
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>

## **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

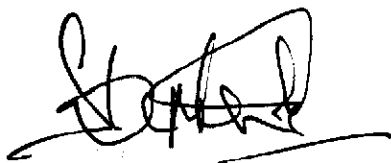
As the trustees of charitable incorporated organization you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act') and the Charities Statement of Recommended Practice (SORP)(FRS102)

### 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.



24<sup>th</sup> June 2025