

# THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

England & Wales · Charity number 1195877

## Details

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**Other names** BASSENFELL MANOR CHRISTIAN CENTRE

**Status** Registered

**Legal form** CIO

**Registered** 2021-09-21

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

## Contact

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**Address** Bassenfell Manor  
Bassenthwaite  
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CA12 4RL

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**Website** [www.bassenfell.org.uk](http://www.bassenfell.org.uk)

## Activities

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**Objects:** THE PURPOSES OF THE CIO ARE THE PROMOTION AND ADVANCEMENT OF THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF FAITH, PRIMARILY, BUT NOT EXCLUSIVELY, BY PROVIDING:(A) FACILITIES, INSTRUCTION (INCLUDING COURSES) AND SUPERVISION FOR OUTDOOR PURSUITS AND OTHER RECREATIONAL ACTIVITIES WHICH PROMOTE CHARACTER BUILDING, EMOTIONAL AND SPIRITUAL RESILIENCE, AND LEADERSHIP SKILLS, PARTICULARLY FOR YOUNG PEOPLE;(B) RESIDENTIAL ACCOMMODATION AND FACILITIES WITH A CHRISTIAN ETHOS SUITABLE FOR GROUPS OR INDIVIDUALS OF ALL AGES WHICH PROVIDE OPPORTUNITIES TO RECEIVE TEACHING ABOUT THE CHRISTIAN FAITH;(C) RESIDENTIAL ACCOMMODATION WITH A CHRISTIAN ETHOS FOR RECREATION, RELAXATION AND SPIRITUAL REFRESHMENT; (D) AID, ASSISTANCE AND SUPPORT FOR THE WORK OF CHRISTIAN ADVENTURE HOLIDAYS CIO, SUBJECT ALWAYS TO THE CHRISTIAN ADVENTURE HOLIDAYS HAVING AND CONTINUING TO HAVE EXCLUSIVELY CHARITABLE OBJECTS, INCLUDING THE PROVISION OF SUBSIDISED ADVENTURE HOLIDAYS FOR YOUNG PEOPLE WITHIN A CHRISTIAN ENVIRONMENT AND ETHOS; AND(E) SUPPORT TO SCHOOLS AND CHURCH YOUTH GROUPS IN THE LOCAL COMMUNITY THROUGH SCHOOL ASSEMBLIES AND OTHER CHRISTIAN TEACHING.

**Activities:** The aim of the charity is to promote and to advance the Christian faith by offering a Christian welcome and hospitality through a diverse range of outdoor and recreational activities at the residential facility of Bassenfell Manor Christian Centre. We work collaboratively with the Christian Adventure Holidays CIO as well as offering support to schools and church youth groups in the local community

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

## Geography

- Cumbria

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£555,733	£352,514	£1,385,870	8
2023-12-31	£312,824	£248,532	-	-
2022-12-31	£184,856	£169,165	-	-

## Trustees

Name	Role	Appointed
Keith Malcolm Rigg	Chair	2022-06-16
Andrew William Oxley		2022-06-16
Catherine Elizabeth Leggett		2022-06-16
Cathryn Arnold		2024-10-19
Jonathan Steven Gaunt		2022-06-16
Lee Geoffrey Arthur Potts		2023-01-26
Melanie Jackson		2024-10-19
Paul Dix		2025-06-21
Steven John Braithwaite		2022-06-16

## Linked charities

- THE CHRISTIAN OUTDOOR PURSUITS TRUST (1195877-1)



**THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO**

England & Wales - Charity number 1195877

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# Accounts

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**THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

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**THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CIO, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>Trustees</b>	Mr K M Rigg, Chair Mr AW Oxley, Trustee Mr J S Gaunt, Trustee Mr S Braithwaite, Trustee Ms C E Leggett, Trustee Mr L Potts, Trustee Ms C Arnold, Trustee (appointed 19 October 2024) Ms M Jackson, Trustee (appointed 19 October 2024)
<b>Charity registered number</b>	1195877
<b>Principal office</b>	Bassenfell Manor Christian Centre Bassenthwaite Keswick Cumbria CA12 4RL

# THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the CIO for the year 1 January 2024 to 31 December 2024.

### Objectives and activities

#### a. Policies and objectives

The purposes of the CIO are the promotion and advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith, primarily, but not exclusively, by providing:

- (a) facilities, instruction (including courses) and supervision for outdoor pursuits and other recreational activities which promote character building, emotional and spiritual resilience, and leadership skills, particularly for young people;
- (b) residential accommodation and facilities with a Christian ethos suitable for groups or individuals of all ages which provide opportunities to receive teaching about the Christian faith;
- (c) residential accommodation with a Christian ethos for recreation, relaxation and spiritual refreshment;
- (d) aid, assistance and support for the work of Christian Adventure Holidays CIO, subject always to the Christian Adventure Holidays having and continuing to have exclusively charitable objects, including the provision of subsidised adventure holidays for young people within a Christian environment and ethos; and
- (e) support to schools and church youth groups in the local community through school assemblies and other Christian teaching.

The activities are based mainly at Bassenfell Manor, a residential facility owned and operated by the Trust.

#### b. Employee involvement

##### Trustees

The commitment and dedication of all trustees is acknowledged who give generously of their time and expertise. Cathryn Arnold and Melanie Jackson were appointed as additional trustees on 19 October 2024.

##### Management

The operations of the Trust at Bassenfell Manor continue to be managed by two couples one of whom is always in residence. Mark and Debbie Ainsworth continue in their respective roles of Head of Centre and Hospitality Manager with Chris and Chrissi Ingram in their roles of Facilities Manager and Administration Manager respectively. Trustees and guests remain extremely grateful to the whole management team for all their contributions to the life and running of the Manor. They frequently go the extra mile and their servant-heartedness, commitment and flexibility are very much appreciated and valued. Trustees have also become increasingly aware that the workload of the management team has increased and in order to provide continuity, resilience and further development, a recruitment process for an additional management couple will commence in 2025.

We are also grateful to the part-time members of staff who continue to faithfully serve the Manor and the guests through all they do visibly and in the background.

##### Volunteers

The Trustees and Managers also recognise, with real gratitude, the considerable and ongoing practical contribution made by volunteers and Friends of Bassenfell Manor, both in terms of maintaining the building and grounds and in assisting with activities and events.

## THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

#### Objectives and activities (continued)

#### c. Main activities undertaken to further the CIO's purposes for the public benefit

The prime aim of the Trust remains the wellbeing, both physical and spiritual, of all who use Bassenfell Manor. It is encouraging to receive feedback from both groups and individuals, which reassure us that this objective is being achieved. A sample of the positive comments is included at the end of this section. We continue to give God praise and thanks for His goodness and provision over this last year.

During the year the Trust has continued to seek the achievement of its charitable objectives for the public benefit in the following principal ways:

- Bassenfell Manor has been open to, and its facilities available for, a wide spectrum of users, both in groups and as individuals and with guests coming from all parts of the country. Groups and individuals of all backgrounds have been welcomed and have enjoyed the facilities available. All guests have benefitted from the good quality budget accommodation provided and the activities offered. There was agreement from all trustees that all activities currently undertaken by COPT and BMCC fell within the objectives as detailed in the constitution.
- Activities offered this year have included supervised outdoor activities such as archery, bushcraft, canoeing, low and intermediate level fell-walking, gorge scrambling, kayaking, nature walks, orienteering, rock-climbing and other rope based activities; along with various team challenges. Schools have enthusiastically returned to enjoy the facilities at Bassenfell Manor for term-time mid-week breaks and new schools have been welcomed. Thirteen schools have come to Bassenfell for activity residential visits; with four community engagement days.
- Five Bassenfell catered holiday weeks were held during the year which were organised by staff at the Manor and gave the participants the opportunity to be physically and spiritually refreshed, and to enjoy outdoor activities such as fell-walking at different levels and archery.
- The Trust provides employment, both directly and indirectly, for local people.
- By attracting more than 8100 guest/nights to the Lake District in the reporting period, the Trust has contributed to the local economy. This is less than in 2023 because the manor was shut down at the end of the year for the rewiring project.
- All users of Bassenfell Manor are invited to consider spiritual, ethical and life issues through the varied ministry offered by the resident staff.
- Good relationships with local schools continue and there is still a waiting list for schools to use and stay at the Manor. Three schools took the opportunity to partake in a community engagement day.
- There has been an encouraging level of feedback and some of this is included below:

#### Groups

- On behalf of our Group, I would just like to say what a wonderful time we had again at Bassenfell Manor, last week. The Christian fellowship was amazing, it really is such a special place. Thanks to all of you for all your hard work over the winter months, to make it an even better experience for everyone.
- We all had a great time thanks and the glorious weather was a real bonus.
- Thank you for all working so hard to be ready for our visit. Lots of great comments from our group - loved how bright and clean everywhere was, the new carpets were so nice to walk on, and there was a great sense of peace in the place.
- Everything went well and thank you for being a great help and for providing fantastic accommodation. We appreciate you and your staff!
- Thank you for a truly wonderful stay at Bassenfell last weekend. Everyone said what an incredible time of refreshing it was.
- Firstly, we would really like to pass on our huge thanks to all the team at Bassenfell Manor. Yet again, we had such an amazing, fantastic week away with our church family and God certainly moved in an amazing way!
- We thoroughly enjoyed our stay and thank you for your hospitality.

## THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

#### Objectives and activities (continued)

- Thank you so so much again to you all for a wonderful weekend. It's been powerful and wonderful for us as a church.
- I love Bassenfell. Its arsome {sec} – from a child visiting with a group
- I love Bassenfell it is my fave place in the world – from a child age 10 visiting with a group

#### Schools

- The children had a wonderful time and definitely wanted to stay longer!!
- Thank you for a great time, the children loved it.
- I just wanted to extend a thank you to you and all of the staff involved in the residential. The activities were great, food excellent and a great time was had by all. Please pass on our thanks to all involved.
- Our experience at Bassenfell was brilliant- I couldn't fault it at all! The staff were friendly, enthusiastic and made such an effort with the children. It blew us away how quickly they managed to learn all their names! They were also extremely understanding and catered for any needs. The activities were brilliant and encouraged all the children to persevere and develop their self-confidence and esteem. Everything ran so smoothly!
- All staff were wonderful - our children had a great time!

#### Holidays

- Sending a big thank you to yourself and the rest of the team for the September walking week. I had a fantastic week. Debbie was amazing in supporting me with my lactose/dairy free food with my dairy intolerance.
  - Wonderful break in happy and informal surroundings, with Christian ethos obvious.
  - There is such care for individual needs especially regarding diets + special needs - which is amazingly remembered even after 6 months or a year - Just like a family - Thank you!
  - I love staying at Bassenfell as is like my second home. The fellowship of friends is wonderful. I go home with my mind peaceful and my soul renewed. Long live Bassenfell. Amen
  - Coming to Bassenfell as a widow has been a great blessing! I have made new friends and love to share fellowship with old + new friends each time I come. I am not as able as I was with stiff knees + hips - but still feel encouraged to come again.
  - There is always great care to include + support people who need that extra bit of care - and this attitude is 'catching' - sending us home with more understanding of each other's needs and that of the community we are returning to.
  - Even though we are retired it is a welcome break from the pressures of life, to have the peace and relax with fellow Christians, have their fellowship and also to have spiritual input and refreshing
  - Once again I have found the holiday at Bassenfell of great benefit. The clear Bible teaching has helped me in my Christian faith and the well led walks have been a joy to be part of - thank you.
  - I have had a lovely holiday. People are very friendly. I will come again. Bassenfell has a calm and caring atmosphere. The description of each walk was exceptional. Thank you for a great holiday.
- The Trustees have complied under their duty in the Charities Act to have regard to the public benefit guidance, published by the Charity Commission in December 2013, 'when exercising any powers or duties to which the guidance is relevant'.
- The Trustees confirm that they have complied with the Charities (Accounts and Reports) Regulations 2008 requiring charity trustees to include a statement in their trustees' annual report as to whether they have complied with that duty. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

## THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

#### Achievements and performance

##### a. Main achievements of the CIO

1. The Manor continues to welcome both new and returning guests, some of which have been coming for many years and the comments received are testament to the reasons for this. As with the previous year and due to the available staffing levels deliberate action was taken to leave empty space between major bookings, primarily to allow for adequate cleaning of the building. In addition, the Manor closed in November 2024 for a winter shut down to permit a full rewiring of the Manor and other internal works. This has resulted in a small decrease from 2023 in the number of nights the building was occupied, total bed nights, and total guests. However there has been an increase in school groups and other midweek bookings showing the Manor is being used more consistently.

The management team, with the help of a committed group of freelancers who subscribe to the ethos of BMCC, continue to be instrumental in providing a positive experience for all types of guests. The feedback received, and detailed above, is evidence of the benefit received by a wide range of users. It has also been encouraging to achieve a balanced budget for the year and we remain grateful to God for his generous provision and to our management team for their hard work, dedication, and flexibility.

2. It was encouraging to be able again to welcome Christian Adventure Holidays for their normal programme of summer activities with a training week and four holiday weeks, and to be able to support them in this. The holiday weeks were well attended, and the Manor remains an ideal venue for them to be based. Two trustees from each charity meet twice a year to share and discuss items of mutual interest and operate under a regularly reviewed memorandum of understanding between COPT and CIO. The Head of Centre also liaises regularly with the CAH team particularly around the use of the Manor for the summer activities.

3. Many of the schools we had previously developed good relationships with returned to us for activity residential stays during the year and there were extra opportunities with schools who had never used us before but had heard of our work through other school contacts. Over the year we have improved access and updated outdoor activity provision which will be of particular benefit to school groups. This includes an improved coach turning space and re-provision and re-siting of the crate stacking activity and tree climb.

4. The Manor building and grounds have been well looked after and maintained during the year with the input of our facilities manager and the grounds person. The delivery of the project plan that ensued from the 2022 strategic review of the use of the BMCC estate is ongoing. During 2024 the window replacement programme has continued and will be completed in 2025. The Manor was closed to booking over winter 2024/25 to allow a complete rewiring of the Manor along with some associated internal works. Storm Isha in January 2024 resulted in some roof damage and whilst the scaffold was up has given the opportunity to undertake further required roofing and chimney works.

5. Trustees have met quarterly over the year in person or by Zoom to ensure that, not only are the Trust's activities in pursuit of its objectives and in accordance with its Biblical Christian ethos as defined in its constitution, but also to ensure that they comply with current legislation and best practice. Their ambition is that the Trust operates to the highest standards and gives a consistent and attractive testimony to the Christian faith. We have been very pleased to appoint two new trustees this year and to increase from 6 to 8 trustees improving our resilience, effectiveness and diversity.

#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

## THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

#### **b. Reserves policy**

The Trustees continue to believe it prudent to retain sufficient funds to meet the following contingencies:

- (i) Working Capital £50k: sufficient funds to meet all financial operating commitments throughout the year including deposits, recognising the seasonal nature of the Trust's income;
- (ii) Unforeseen repairs £75k. Many years' experience of operating a large Victorian residential property, has shown the need to retain funds to meet major unforeseen repairs.

Funds held in bank and building society accounts have increased by £426k to £878k over the year. Of the total funds held at the year end, £16K are guest deposits paid in advance. Recognising the need to retain some £125K as detailed above, a balance of £753K remains available to fund the planned improvements to the Trust's facilities. No provision has been made in the accounts for any of these items, as the monies are currently held within the Charity's bank accounts.

#### **c. Deficit**

None at this present time.

#### **d. Asset management**

The Trustees are charged with safeguarding the assets of the Trust and therefore continue to make provision for depreciation of assets (as defined by the Trust Financial Strategy). This policy, allied with a related cash retention policy, allows the Manager scope to operate (within delegated limits) a planned replacement programme for assets required by the Trust.

#### **e. Operating financial objectives**

It is the Trustees' general policy that revenues from the operation of Bassenfell Manor and its facilities should at least 'break-even', that is, should generate enough income to meet all staff costs and the day to day running expenses. However, due to the incidence of fluctuating repairs and renewals expenditure, this financial 'break-even' may only realistically be achieved over a 3-5-year window. A maintenance expenditure of £109K was incurred by 31 December 2024, compared to £14,016 on 31 December 2023.

#### **Funds and finances**

Funds of the Trust are largely general funds, although, as presented in the Statement of Financial Activities, some income may be restricted by the donor for a specific purpose. These Restricted Income reserves on 31 December 2024 are £25,888 compared to £18,683 on 31 December 2023.

#### **f. Financial risk management objectives and policies**

The trustees continue to monitor major risks to which the charity is exposed and regularly review and update the systems, policies and procedures that have been put in place to mitigate those risks. There is also oversight of the risk assessments put in place by the management team of Bassenfell Manor.

## THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

#### g. Principal funding

##### Voluntary Income

The Trust is largely self-funding, with no appeals made to the general public for funds. However, as a result of the spontaneous generosity of regular supporters, the Trustees wish to record their sincere appreciation for donations which, with gift aided tax recovery, amounted to £15,941. The Trust has also been in receipt of a generous legacy which amounted to £500,000.

##### Investment Income

Investment income of £20,067 from deposits was received, and income from the Government's Renewable Heat Incentive (RHI) Scheme, arising from the earlier installation of a wood-fuel boiler, and which will continue to benefit the Trust for many years to come, contributed £18,133 (2022/23: £16,104) this year.

#### Structure, governance and management

##### a. Constitution

The Christian Outdoor Pursuits Trust CIO is governed by a constitution adopted by the members on 16 September 2021 and approved by the Charity Commission on 21 September 2021 (registered charity number 1195877), whose registered address is Bassenfell Manor Christian Centre, Bassenthwaite, Keswick, Cumbria, CA12 4RL.

##### b. Methods of appointment or election of Trustees

The Trustees serving at the date of this report are: Mr KM Rigg (Chair), Mr SJ Braithwaite (Deputy Chair), Mr AW Oxley (Treasurer), Mr JS Gaunt (Secretary), Miss CE Leggett, Mr LGA Potts, Mrs C Arnold and Mrs M Jackson.

Trustees are recruited by recommendation, initially attend meetings as shadow trustees and are appointed by a resolution passed at a properly convened meeting of the charity Trustees and by affirming the agreed statement of faith.

##### c. Organisational structure and decision-making policies

This Centre is owned and operated by the Trust and provides not only good value accommodation for schools, groups, families and individuals, but also offers facilities, training and supervision for a range of outdoor pursuits and activities.

The day-to-day management of Bassenfell Manor Christian Centre (BMCC) is delegated to a staff team under the leadership of the Head of Centre. The team comprises a full-time Facilities Manager, and part-time managers, one with responsibility for Administration and the other for Hospitality. There is also a team of part-time housekeepers and maintenance staff.

##### d. Related party relationships

The Trust continues to have a close association with Christian Adventure Holidays CIO which organises holidays for teenagers and the original motivation for the purchase of Bassenfell Manor was to provide a permanent base for holidays run by Christian Adventure Holidays. The objects of the two Trusts are in close alignment with each other, and regular joint trustees' meetings are held. A Memorandum of Understanding between the two organisations is in place to foster greater collaborative working, good communication and to help ensure the ongoing financial viability of both organisations.

## THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

#### Safeguarding Policy

A safeguarding policy is in place which is updated annually. The policy and associated practice guidelines are based on the ten **Safe and Secure** safeguarding standards published by Thirtyone:eight, formally the Churches' Child Protection Advisory Service (CCPAS).

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mr K M Rigg  
Chair  
Date:

  
28/3/25

## THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

#### Independent examiner's report to the Trustees of The Christian Outdoor Pursuits Trust CIO ('the CIO')

I report to the charity Trustees on my examination of the accounts of the CIO for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the Trustees of the CIO 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 CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the CIO has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the CIO's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the CIO's Trustees those matters I am required to state to them in an Independent examiner's 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 CIO and the CIO's Trustees as a body, for my work or for this report.

THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024

Signed:   
Steven Kirkbride

Dated: 01.09.25  
BFP FCA

**Armstrong Watson LLP**  
Chartered Accountants  
Carleton House  
136 Gray Street  
Workington  
Cumbria  
CA14 2LU

THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	3	534,074	-	534,074	95,538
Other trading activities	4	219,376	-	219,376	205,869
Investments	5	20,067	-	20,067	11,417
<b>Total income</b>		<b>773,517</b>	<b>-</b>	<b>773,517</b>	<b>312,824</b>
<b>Expenditure on:</b>					
Charitable activities	6	349,630	2,884	352,514	248,957
<b>Total expenditure</b>		<b>349,630</b>	<b>2,884</b>	<b>352,514</b>	<b>248,957</b>
<b>Net movement in funds before other recognised gains/(losses)</b>		<b>423,887</b>	<b>(2,884)</b>	<b>421,003</b>	<b>63,867</b>
<b>Other recognised gains/(losses):</b>					
Other gains		-	-	-	425
<b>Net movement in funds</b>		<b>423,887</b>	<b>(2,884)</b>	<b>421,003</b>	<b>64,292</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		938,979	25,888	964,867	900,575
Net movement in funds		423,887	(2,884)	421,003	64,292
<b>Total funds carried forward</b>		<b>1,362,866</b>	<b>23,004</b>	<b>1,385,870</b>	<b>964,867</b>

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

The notes on pages 13 to 24 form part of these financial statements.

THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

BALANCE SHEET  
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	525,616	539,469
		<u>525,616</u>	<u>539,469</u>
<b>Current assets</b>			
Stocks	10	1,113	1,534
Debtors	11	17,787	22,381
Cash at bank and in hand		878,339	451,802
		<u>897,239</u>	<u>475,717</u>
Creditors: amounts falling due within one year	12	(36,985)	(50,319)
<b>Net current assets</b>		<u>860,254</u>	<u>425,398</u>
<b>Total assets less current liabilities</b>		<u>1,385,870</u>	<u>964,867</u>
<b>Net assets excluding pension asset</b>		<u>1,385,870</u>	<u>964,867</u>
<b>Total net assets</b>		<u><u>1,385,870</u></u>	<u><u>964,867</u></u>
<b>Charity funds</b>			
Restricted funds	13	23,004	25,888
Unrestricted funds	13	1,362,866	938,979
<b>Total funds</b>		<u><u>1,385,870</u></u>	<u><u>964,867</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mr K M Rigg  
Chair  
Date:

  
29/12/25

The notes on pages 13 to 24 form part of these financial statements.

# THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 1. General information

Christian Outdoor Pursuits Trust is a charitable incorporated organisation.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Christian Outdoor Pursuits Trust CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Income

All income is recognised once the CIO has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the CIO has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the CIO, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

## THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 2. Accounting policies (continued)

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the CIO's objectives, as well as any associated support costs.

##### 2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

##### 2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	Not applicable
Motor vehicles	-	20% Reducing balance
Fixtures and fittings	-	15% Reducing balance
Fixtures and fittings - restricted assets	-	7% Straight line basis

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

##### 2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

##### 2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 2. Accounting policies (continued)

##### 2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of one year or less from the date of acquisition or opening of the deposit or similar account.

##### 2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### 2.10 Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 2.11 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the CIO for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

#### 3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	13,205	13,205
Legacies	500,000	500,000
RHI Income	18,133	18,133
Gift Aid Reclaimed	2,736	2,736
	<hr/> <hr/> 534,074	<hr/> <hr/> 534,074

THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

3. Income from donations and legacies (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	71,385	71,385
RHI Income	16,104	16,104
Gift Aid Reclaimed	8,049	8,049
	<u>95,538</u>	<u>95,538</u>

4. Income from other trading activities

Income from non charitable trading activities

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Income from other trading activities	1,592	<b>1,592</b>
Bassenfell Manor Income	217,784	<b>217,784</b>
	<u>219,376</u>	<u><b>219,376</b></u>

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Income from other trading income	629	629
Sales of pictures and cards	892	892
Bassenfell Manor Income	204,348	204,348
	<u>205,869</u>	<u>205,869</u>

5. Investment income

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Interest receivable	20,067	<b>20,067</b>
	<u>20,067</u>	<u><b>20,067</b></u>

THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Investment income (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Interest receivable	11,417	11,417

6. Analysis of expenditure on charitable activities

Summary by fund type

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
Direct costs	349,630	2,884	352,514

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total 2023 £</i>
Direct costs	245,932	3,025	248,957

7. Analysis of expenditure by activities

	<b>Activities undertaken directly 2024 £</b>	<b>Total funds 2024 £</b>
Direct costs	352,514	352,514

THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Total funds 2023 £</i>
Direct costs	248,957	248,957

Analysis of direct costs

	<b>Direct costs 2024 £</b>	<b>Total funds 2024 £</b>
Staff costs	122,325	122,325
Depreciation	13,853	13,853
Rent and Rates	7,512	7,512
Light, heat and power	18,743	18,743
Insurance	8,932	8,932
Repairs and Renewals	119,136	119,136
Telephone	2,226	2,226
Printing, Postage and Stationery	1,396	1,396
BMCC in house expenses	34,079	34,079
Sundry expenses	14,184	14,184
Motor expenses	1,596	1,596
Accountancy fees	1,948	1,948
Independent Examiner's fees	610	610
Legal and Professional fees	1,276	1,276
Bank charges	1,967	1,967
Advertising	344	344
Staff expenses	2,387	2,387
	<u>352,514</u>	<u>352,514</u>

**THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	<i>Direct costs</i> 2023 £	<i>Total funds</i> 2023 £
Staff costs	107,571	107,571
Depreciation	16,240	16,240
Rent and Rates	8,062	8,062
Light, heat and power	16,814	16,814
Insurance	6,229	6,229
Repairs and Renewals	39,515	39,515
Telephone	1,914	1,914
Printing, Postage and Stationery	917	917
BMCC in house expenses	18,046	18,046
Sundry expenses	23,859	23,859
Motor expenses	1,679	1,679
Accountancy fees	1,425	1,425
Independent Examiner's fees	610	610
Legal and Professional fees	1,247	1,247
Bank charges	1,186	1,186
Advertising	235	235
Staff expenses	3,408	3,408
	248,957	248,957
	248,957	248,957

**8. Staff costs**

	<b>2024</b> £	<b>2023</b> £
Wages and salaries	99,809	84,744
Social security costs	10,762	14,958
Contribution to defined contribution pension schemes	11,754	7,869
	122,325	107,571
	122,325	107,571

The average number of persons employed by the CIO during the year was as follows:

	<b>2024</b> <b>No.</b>	<b>2023</b> <b>No.</b>
Total employees	8	8
	8	8

THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

8. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

9. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>				
At 1 January 2024	440,455	10,895	122,897	574,247
At 31 December 2024	<u>440,455</u>	<u>10,895</u>	<u>122,897</u>	<u>574,247</u>
<b>Depreciation</b>				
At 1 January 2024	-	3,601	31,177	34,778
Charge for the year	-	1,459	12,394	13,853
At 31 December 2024	<u>-</u>	<u>5,060</u>	<u>43,571</u>	<u>48,631</u>
<b>Net book value</b>				
At 31 December 2024	<u>440,455</u>	<u>5,835</u>	<u>79,326</u>	<u>525,616</u>
At 31 December 2023	<u>440,455</u>	<u>7,294</u>	<u>91,720</u>	<u>539,469</u>

10. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>1,113</u>	<u>1,534</u>

THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Debtors

	2024 £	2023 £
<b>Due within one year</b>		
Trade debtors	415	16,122
Other debtors	8,793	-
Prepayments and accrued income	8,579	6,259
	<u>17,787</u>	<u>22,381</u>

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	6,865	9,184
Other taxation and social security	-	7,053
Other creditors	20,232	21,848
Accruals and deferred income	9,888	12,234
	<u>36,985</u>	<u>50,319</u>

THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
General Funds	938,979	773,517	(349,630)	1,362,866
<b>Restricted funds</b>				
Biomass boiler fund	18,593	-	(1,425)	17,168
Trust vehicle fund	7,295	-	(1,459)	5,836
	25,888	-	(2,884)	23,004
<b>Total of funds</b>	<b>964,867</b>	<b>773,517</b>	<b>(352,514)</b>	<b>1,385,870</b>

THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
<b>Unrestricted funds</b>					
General Funds	880,557	312,824	(245,507)	(8,895)	938,979
<b>Restricted funds</b>					
Biomass boiler fund	20,018	-	(1,425)	-	18,593
Trust vehicle fund	-	-	(1,600)	8,895	7,295
	<u>20,018</u>	<u>-</u>	<u>(3,025)</u>	<u>8,895</u>	<u>25,888</u>
<b>Total of funds</b>	<u><u>900,575</u></u>	<u><u>312,824</u></u>	<u><u>(248,532)</u></u>	<u><u>-</u></u>	<u><u>964,867</u></u>

14. Summary of funds

Summary of funds - current year

	<b>Balance at 1 January 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2024 £</b>
General funds	938,979	773,517	(349,630)	1,362,866
Restricted funds	25,888	-	(2,884)	23,004
	<u>964,867</u>	<u>773,517</u>	<u>(352,514)</u>	<u>1,385,870</u>

**THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**14. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
General funds	880,557	312,824	(245,507)	(8,895)	938,979
Restricted funds	20,018	-	(3,025)	8,895	25,888
	<u>900,575</u>	<u>312,824</u>	<u>(248,532)</u>	<u>-</u>	<u>964,867</u>

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	502,612	23,004	<b>525,616</b>
Current assets	897,239	-	<b>897,239</b>
Creditors due within one year	(36,985)	-	<b>(36,985)</b>
<b>Total</b>	<u>1,362,866</u>	<u>23,004</u>	<u><b>1,385,870</b></u>

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	513,581	25,888	539,469
Current assets	475,717	-	475,717
Creditors due within one year	(50,319)	-	(50,319)
<b>Total</b>	<u>938,979</u>	<u>25,888</u>	<u>964,867</u>

**16. Related party transactions**

An organisation of which the following Trustees are also involved in; Mr S Braithwaite, Mr J Gaunt and Miss C Leggett. During the period Christian Adventure Holidays has paid Christian Outdoor Pursuits Trust CIO a total £30,537 ( 2023 - £29,947).

**THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO**

England & Wales - Charity number 1195877

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# Accounts

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Charity registration number 1195877

**CHRISTIAN OUTDOOR PURSUITS TRUST CIO  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr K M Rigg Mr AW Oxley Mr J S Gaunt Mr S Braithwaite Ms C E Leggett Mr L Potts	(Appointed 26 January 2023)
<b>Charity number</b>	1195877	
<b>Principal address</b>	Bassenfell Manor Christian Centre Bassenthwaite Keswick Cumbria CA12 4RL	
<b>Independent examiner</b>	Gibbons Lakeland Office 2 Europe Way Cockermouth Cumbria CA13 0RJ	

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# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

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# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees present their report and financial statements for the year 1 January 2023 to 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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)" (effective 1 January 2019).

#### **Objectives and activities**

The purposes of the CIO are the promotion and advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith, primarily, but not exclusively, by providing:

- facilities, instruction (including courses) and supervision for outdoor pursuits and other recreational activities which promote character building, emotional and spiritual resilience, and leadership skills, particularly for young people;
- residential accommodation and facilities with a Christian ethos suitable for groups or individuals of all ages which provide opportunities to receive teaching about the Christian faith;
- residential accommodation with a Christian ethos for recreation, relaxation and spiritual refreshment;
- aid, assistance and support for the work of Christian Adventure Holidays CIO, subject always to the Christian Adventure Holidays having and continuing to have exclusively charitable objects, including the provision of subsidised adventure holidays for young people within a Christian environment and ethos; and
- support to schools and church youth groups in the local community through school assemblies and other Christian teaching.

The activities are based mainly at Bassenfell Manor, a residential facility owned and operated by the Trust.

#### **Summary of the main activities undertaken for their public benefit in relation to these objects**

The prime aim of the Trust remains the wellbeing, both physical and spiritual, of all who use Bassenfell Manor. It is encouraging to receive feedback from both groups and individuals, which reassure us that this objective is being achieved. A sample of the positive comments is included at the end of this section. We continue to give God praise and thanks for His goodness and provision over this last year.

During the year the Trust has continued to seek the achievement of its charitable objectives for the public benefit in the following principal ways:

- Bassenfell Manor has been open to, and its facilities available for, a wide spectrum of users, both in groups and as individuals and with guests coming from all parts of the country. Groups and individuals of all backgrounds have been welcomed and have enjoyed the facilities available. All guests have benefitted from the good quality budget accommodation provided and the activities offered. There was agreement from all trustees that all activities currently undertaken by COPT and BMCC fell within the objectives as detailed in the constitution.
- Activities offered this year have included supervised outdoor activities such as abseil, archery, bushcraft, canoeing, fell-walking, kayaking, nature walks, orienteering, rock-climbing and other rope based activities; along with various team challenges. Schools have enthusiastically returned to enjoy the facilities at Bassenfell Manor for term-time mid-week breaks and new schools have been welcomed. Eleven schools have come to Bassenfell for activity residential visits; with one further school having had day visits.
- A number of Bassenfell holiday weeks were held which were organised by staff at the Manor and gave the participants the opportunity to be physically and spiritually refreshed, and to enjoy outdoor activities such as fell-walking at different levels, archery, and canoeing/ kayaking.
- The Trust provides employment, both directly and indirectly, for local people.
- By attracting more than 9100 guest/nights to the Lake District in the reporting period, the Trust has contributed to the local economy. This is more than in 2022, but not as many as pre-Covid, although the number of guests is comparable.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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- All users of Bassenfell Manor are invited to consider spiritual, ethical and life issues through the ministry offered by the resident staff.
- Good relationships with local schools has been maintained and further developed such that there is now a waiting list for schools to use and stay at the Manor. There continued to be extra opportunities with schools who had never used us before but had heard of our work through other school contacts. A Christmas Journey event was held in December and 14 schools attended over 6 days which amounted to 284 primary school children attending the event.

There has been an encouraging level of feedback:

#### Groups

- Thank you. We all had a great time.
- We had a lovely weekend.
- Many thanks for all you do to give us all such a great church family weekend.
- Thanks to everyone at Bassenfell Manor for all that you have done during the week. We all have had a great time in so many different ways and I expect that more will return next year – even though the weather is unlikely to be quite as glorious!
- As always Mark & Debbie and Chris & Chrisse you are more than accommodating for us especially in the kitchen and for our Royal Ranger outdoor activities. It really is like coming home for us as a fellowship. We even say to each other upon arrival 'welcome home'!
- As a family we feel energised and refreshed having spent the time away for our lives in this special place. The view from the dining room never gets old, we're sure God paints a few more brush strokes making it more beautiful each time we see it. God always does something new for us here, he has taught us some valuable lessons on serving in love and has tightened the bond of our church family..... we are aspiring to keep the Bassenfell spirit going. Our children are back on count down of 'how long till we go back to Bassers?'
- We had just a lovely relaxing and peaceful weekend. Thank you for all your hard work in maintaining the manor. It is very much appreciated.
- Firstly, thank you so much for everything – we had an incredible week at Bassenfell, as always. God moved in such a beautiful way, every day and we can only describe it as a taste of heaven! We really did have a spectacularly blessed time.

#### Holidays

- Always feel a comforting welcome when I return to Bassenfell.
- As always the ambience is one of friendship & fellowship, relaxation & peace. It is a true home from home where we can gather as a family, meet new friends & share the love of Jesus.
- Once again Bassenfell holidays have helped me to deepen my Christian faith - a real oasis in the middle of mundane life! Thank you.
- I always go home inspired & ready to face life's challenges. Many thanks also for the great care you take over my special diet.
- A place of quiet rest near to the heart of God - that's Bassenfell. Also a big thank you to the young man on the toast, who is so pleasant to the golden oldies.
- Spiritually and socially met all our needs. Excellent attention to detail. Comfortable & warm fellowship.
- Very enthusiastic and committed Christian leaders and inspired guest speaker. The evening lecturers were fully attended. Also talks at breakfast by Mark were well thought out and sincere.
- All the staff are so happy and helpful. Make time to make you feel wanted and they really do care about you. They are a wonderful group of people who really care about the guests. Thank you all you really are a remarkable group of people.
- Thank you all so much for serving and leading us so well and for your amazing ability to match all out individual needs and for feeding us so incredibly well.
- Made to feel very welcome. Staff extremely friendly and helpful. Walks very clearly explained to enable you to make the right choice. Walks well led with pace just right.
- The atmosphere at Bassenfell is brilliant - there's a real sense of God's presence and everyone is so friendly. The leaders show real 'servant heartedness'. Loved everything about the holiday.
- You are an amazing team. Thank you for a great time.
- Thank you so much for a wonderful stay. You have all made me feel very welcome. I look forward to visiting again soon.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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- Another blessed week! Thank you for your servant hearts. You have enabled me to enjoy a week of excellent walks and fellowship and accommodated my desire to visit friends!
- Excellent, thank you. Good combination of Fellowship and Prayer.
- Well deserving and hard working community of Christians meeting spiritual needs of all ages and abilities with kindness and compassion.
- At Bassenfell you can always rely on a good welcome and offers of help with heavy luggage upon arrival. We have been coming for about 15 years and return year after year as the food is excellent, accommodation clean and have become 'old friends'. It provides an excellent service to enable people of all abilities and needs to access the beauty of the Lake District at very reasonable prices. Individual needs are met as far as reasonably possible for the rugged terrain.
- The Lake District area is so beautiful and we have just come back from a week of High Ridges and Strollers. We are both Christians and we enjoy the morning 'thought for the day' and evening teaching given by a variety of Ministers and Lay People. What is especially unique about B is the lovely kind Christian staff who are extremely experienced and know so much about the area. The walks leaders have all high levels of Mountain Leader training and you are confident of 'being in safe hands' which ever grade of walk you choose to do. Firm guidance is given if the walk is beyond your perceived abilities; leaders always aiming at safety and the enjoyment of the whole activity group.

#### From social media

- I just wanted to say a big thank you for having us on Tuesday afternoon. The children and staff all thoroughly enjoyed the Christmas Story and we would love to visit you again at some point. We hope you all have a lovely Christmas.
- The infants had a lovely time this morning taking part in Bassenfell Manor Christian Centre's 'Christmas Journey'. Thank you to everyone who made our visit so enjoyable.
- Class 2 had a wonderful morning at Bassenfell Manor. We took part in 'The Christmas Journey', a wonderful interactive way of learning all about the Christmas Story.
- Class 3 had a great couple of days Bassenfell Manor Christian Centre They got to try archery, crate stacking and climbing as well as try to complete some team challenges and go for a night walk. Lots of happy but tired children (and staff!)
- Our wonderful Year 2 children have enjoyed a fantastic residential at Bassenfell Manor Christian Centre this week.
- The children have made lots of very special memories together on their very first residential adventure.

#### And a selection of comments from thank you cards received:

- Thank you so much for your loving kindness. We truly appreciate all you do to make our holiday so special
- Thank you so much Bassenfell.
- A big thankyou from everyone we are grateful - God Bless.
- Many thanks for your love and care for us this year. We thank the Lord for you.
- Thank you and your team for your support at the church coffee morning. It made a much needed £258.50. I think everyone enjoys meeting up as well – such a beautiful location.
- Thank you once again for giving us another special walking week.
- Thank you once again for a wonderful week of walks and "thoughts for the day". Thank you Lord for your wonderful creation, spectacular weather, great fellowship and keeping us fit enough to enjoy it all at Bassenfell
- Thank you for a wonderful stay at Bassenfell Manor. We appreciated all your hard work..."

The Trustees have complied under their duty in the Charities Act to have regard to the public benefit guidance, published by the Charity Commission in December 2013, 'when exercising any powers or duties to which the guidance is relevant'.

The Trustees confirm that they have complied with the Charities (Accounts and Reports) Regulations 2008 requiring charity trustees to include a statement in their trustees' annual report as to whether they have complied with that duty.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### Employee involvement

#### Trustees

The commitment and dedication of all trustees is acknowledged who give generously of their time and expertise. Over this year our thanks have been given to two long-standing trustees who have resigned from COPT. Rachel Parnham resigned on 27 June 2023 having been a trustee since 2015; and Peter McCall resigned on 21 October 2023 having been a trustee since 2014. Their wisdom, experience and knowledge will be missed. Lee Potts was appointed a trustee on 26 January 2023.

#### Management

The operations of the Trust at Bassenfell Manor continue to be managed by two couples one of whom is always in residence. Mark and Debbie Ainsworth continue in their respective roles of Head of Centre and Hospitality Manager and we recognise with gratitude their devoted service over more than fourteen years. Chris and Chrissi Ingram continue in their roles of Facilities Manager and Administration Manager respectively and we are very grateful to them for all their contributions to the life and running of the Manor over the last six years. We are also grateful to the part-time members of staff who have joined us over the year. However there have still been gaps and the Trustees remain very grateful for the servant-heartedness, commitment and flexibility of the management team, who have continued to fill in the gaps.

#### Volunteers

The Trustees and Managers also recognise, with real gratitude, the considerable and ongoing practical contribution made by volunteers and Friends of Bassenfell Manor, both in terms of maintaining the building and grounds and in assisting with activities and events.

### Achievements and performance

#### Summary of main achievements during the year

1. In July we set aside a weekend to celebrate 40 years of Bassenfell Manor Christian Centre and past and present trustees, managers and users gathered to share memories and to thank God for his faithfulness, provision and generosity over the years. There was also the opportunity for the local community to visit and try out some of the activities on offer and enjoy tea and cake together.

2. The Manor has seen an increased use compared to 2022 and the number of returning guests has continued to increase which has been encouraging. Due to the available staffing levels deliberate action was taken to leave empty space between major bookings, primarily to allow for adequate cleaning of the building. The result of this action was a slight increase in the number of nights the building was occupied compared to 2022, but still a reduction of 40 nights compared to the level of 2019, the last year before covid lockdowns.

There was also an increase of nearly 600 people staying at Bassenfell during the year, compared to 2022 which is comparable to the number of guests who stayed with us in 2019, the year before Covid. However, the number of bednights is still around 1,500 less than in 2019, which is likely to reflect short periods of stay most notably by the increased number of school groups.

The management team, with the help of a committed group of freelancers who subscribe to the ethos of BMCC, have been instrumental in providing a positive experience for all types of guests. The feedback received, and detailed above, is evidence of the benefit received by a wide range of users. In common with much of the hospitality sector recruiting and retaining cleaning staff throughout the year has been a challenge with the shortfall being picked up by the management team. It has also been encouraging to achieve a balanced budget for the year and we remain grateful to God for his generous provision and to our management team for their hard work, dedication, and flexibility.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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3. It was encouraging to be able again to welcome Christian Adventure Holidays for their normal programme of summer activities with a training week and four holiday weeks, and to be able to support them in this. The holiday weeks were well attended and the Manor remains an ideal venue for them to be based. Two trustees from each charity meet twice a year to share and discuss items of mutual interest and operate under a regularly reviewed memorandum of understanding between COPT and CIO. The Head of Centre also liaises regularly with the CAH team particularly around the use of the Manor for the summer activities.

4. Many of the schools we had previously developed good relationships with returned to us for activity residential stays during the year. There were extra opportunities with schools who had never used us before but had heard of our work through other school contacts. Several schools approached us in July and September to book spaces on our Christmas Journey which was months before it was planned and advertised. The number of schools and children who attended are detailed above. We are grateful for the help of local volunteers who made the whole project possible.

5. The Manor building and grounds have been well looked after and maintained during the year with the particular input of our facilities manager and a new part-time grounds person. A strategic review of the use of the BMCC estate took place in October 2022 and the project plan aims to deliver on most of the agreed renewals and developments over the next few years. During 2023 the window replacement programme has continued, and the stacker activity resited.

6. Trustees have met quarterly over the year in person or by Zoom to ensure that, not only are the Trust's activities in pursuit of its objectives and in accordance with its Biblical Christian ethos as defined in its constitution, but also to ensure that they comply with current legislation and best practice. Their ambition is that the Trust operates to the highest standards and gives a consistent and attractive testimony to the Christian faith.

7. During the year a Defibrillator was installed in the Manor for use by the local community and public and which was funded by donations.

#### **Financial review**

##### ***Policy on reserves***

The Trustees continue to believe it prudent to retain sufficient funds to meet the following contingencies:

- i. Working Capital £50k: sufficient funds to meet all financial operating commitments throughout the year including deposits, recognising the seasonal nature of the Trust's income;
- i. Unforeseen repairs £75k. Many years' experience of operating a large Victorian residential property, has shown the need to retain funds to meet major unforeseen repairs.

Funds held in bank and building society accounts have increased by £79k to £451k over the year. Of the total funds held at the year end, £21K are guest deposits paid in advance. Recognising the need to retain some £125K as detailed above, a balance of £326K remains available to fund the planned improvements to the Trust's facilities. No provision has been made in the accounts for any of these items, as the monies are currently held within the Charity's bank accounts.

##### ***Details of any funds materially in deficit***

None at this present time.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### ***Further financial review details***

##### Asset management

The Trustees are charged with safeguarding the assets of the Trust and therefore continue to make provision for depreciation of assets (as defined by the Trust Financial Strategy). This policy, allied with a related cash retention policy, allows the Manager scope to operate (within delegated limits) a planned replacement programme for assets required by the Trust.

##### Funds and finances

Funds of the Trust are largely general funds, although, as presented in the Statement of Financial Activities, some income may be restricted by the donor for a specific purpose. These Restricted Income reserves on 31 December 2023 are £25,888 compared to £20,018 on 31 December 2022.

##### Operating financial objectives

It is the Trustees' general policy that revenues from the operation of Bassenfell Manor and its facilities should at least 'break-even', that is, should generate enough income to meet all staff costs and the day to day running expenses. However, due to the incidence of fluctuating repairs and renewals expenditure, this financial 'break-even' may only realistically be achieved over a 3-5-year window. A maintenance expenditure of £39,515 was incurred by 31 December 2023, compared to £9,739 on 31 December 2022.

##### Principal Funding Sources

###### *Voluntary Income*

The Trust is largely self-funding, with no appeals made to the general public for funds. However, as a result of the spontaneous generosity of regular supporters, the Trustees wish to record their sincere appreciation for donations which, with gift aided tax recovery, amounted to £79,434.

###### *Investment Income*

Investment income of £11,416 from deposits was received, and income from the Government's Renewable Heat Incentive (RHI) Scheme, arising from the earlier installation of a wood-fuel boiler, and which will continue to benefit the Trust for many years to come, contributed £16,104 (2022/23: £10,927) this year.

#### ***Risk management***

The trustees continue to monitor major risks to which the charity is exposed in order to put in place systems and procedures to mitigate those risks. There is also oversight of the risk assessments put in place by the management team of Bassenfell Manor.

#### **Structure, governance and management**

##### ***Nature of governing document***

The Christian Outdoor Pursuits Trust CIO is governed by a constitution adopted by the members on 16 September 2021 and approved by the Charity Commission on 21 September 2021 (registered charity number 1195877), whose registered address is Bassenfell Manor Christian Centre, Bassenthwaite, Keswick, Cumbria, CA12 4RL.

##### ***Recruitment and appointment of trustees***

The Trustees serving at the date of this report are:

Mr KM Rigg (Chair)  
Mr S Braithwaite (Deputy Chair)  
Mr AW Oxley (Treasurer)  
Mr JS Gaunt (Secretary)  
Miss C Leggett  
Mr L Potts

Miss R Parnham resigned from the Board on 27 June 2023 and Col P McCall resigned from the Board on 21 October 2023.

Trustees are recruited by recommendation, initially attend meetings as shadow trustees and are appointed by a resolution passed at a properly convened meeting of the charity Trustees and by affirming the agreed statement of faith.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **Organisational Structure**

This Centre is owned and operated by the Trust and provides not only good value accommodation for schools, groups, families and individuals, but also offers facilities, training and supervision for a range of outdoor pursuits and activities.

The day-to-day management of Bassenfell Manor Christian Centre (BMCC) is delegated to a staff team under the leadership of the Head of Centre. The team comprises a full-time Facilities Manager, and part-time managers, one with responsibility for Administration and the other for Hospitality. There is also a team of part-time housekeepers and maintenance staff.


### **Relationship with other parties**

The Trust continues to have a close association with Christian Adventure Holidays CIO which organises holidays for teenagers and the original motivation for the purchase of Bassenfell Manor was to provide a permanent base for holidays run by Christian Adventure Holidays. The objects of the two Trusts are in close alignment with each other, and regular joint trustees' meetings are held. A Memorandum of Understanding between the two organisations is in place to foster greater collaborative working, good communication and to help ensure the ongoing financial viability of both organisations.

### **Safeguarding Policy**

A safeguarding policy is in place which is updated annually. The policy and associated practice guidelines are based on the ten **Safe and Secure** safeguarding standards published by Thirtyone:eight, formally the Churches' Child Protection Advisory Service (CCPAS).

The trustees' report was approved by the Board of Trustees.

  
.....

Mr K M Rigg

Trustee

Date: 6 May 2024  
.....

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRISTIAN OUTDOOR PURSUITS TRUST CIO

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I report to the trustees on my examination of the financial statements of Christian Outdoor Pursuits Trust CIO (the charity) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.



#### **Mr T Hindmoor BFP FCA**

Gibbons Chartered Accountants  
Lakeland Office  
2 Europe Way  
Cockermouth  
Cumbria  
CA13 0RJ

Dated: 13 May 2024

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	95,538	-	95,538	27,149	-	27,149
Investments	4	11,417	-	11,417	3,386	-	3,386
Other income	5	205,869	-	205,869	154,321	-	154,321
<b>Total income</b>		<b>312,824</b>	<b>-</b>	<b>312,824</b>	<b>184,856</b>	<b>-</b>	<b>184,856</b>
Charitable activities	6	245,932	3,025	248,957	165,585	3,580	169,165
Other expenditure	9	(425)	-	(425)	-	-	-
Total expenditure		245,507	3,025	248,532	165,585	3,580	169,165
<b>Net income/(expenditure)</b>		<b>67,317</b>	<b>(3,025)</b>	<b>64,292</b>	<b>19,271</b>	<b>(3,580)</b>	<b>15,691</b>
Transfers from COPT		-	-	-	862,696	22,188	884,884
Transfers between funds		(8,895)	8,895	-	(1,410)	1,410	-
<b>Net movement in funds</b>		<b>58,422</b>	<b>5,870</b>	<b>64,292</b>	<b>880,557</b>	<b>20,018</b>	<b>900,575</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		880,557	20,018	900,575	-	-	-
<b>Fund balances at 31 December 2023</b>		<b>938,979</b>	<b>25,888</b>	<b>964,867</b>	<b>880,557</b>	<b>20,018</b>	<b>900,575</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The comparative figures within the Statement of Financial Activities and Balance Sheet relate to a period rather than a year. The period covers 1 April 2022 to 31 December 2022.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		539,470		555,285
<b>Current assets</b>					
Stocks	12	1,534		1,683	
Debtors	13	22,380		11,765	
Cash at bank and in hand		451,802		389,984	
			475,716		403,432
<b>Creditors: amounts falling due within one year</b>	14	(50,319)		(58,142)	
<b>Net current assets</b>			425,397		345,290
<b>Total assets less current liabilities</b>			964,867		900,575
<b>Net assets excluding pension liability</b>			964,867		900,575
<b>The funds of the charity</b>					
Restricted income funds	16		25,888		20,018
Unrestricted funds			938,979		880,557
			964,867		900,575

The financial statements were approved by the trustees on 6 May 2024

  
 .....  
 Mr K M Rigg  
 Trustee

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

##### Charity information

Christian Outdoor Pursuits Trust is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). 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 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not applicable
Fixtures and fittings - unrestricted assets	15% reducing balance basis
Fixtures and fittings - restricted assets	6.67% straight line basis
Motor vehicles	20% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 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 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	71,385	15,102
Gift aid tax reclaimed	8,049	1,119
Government grants	16,104	10,928
	<u>95,538</u>	<u>27,149</u>

#### 4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	11,417	3,386
	<u>11,417</u>	<u>3,386</u>

#### 5 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income from other trading activities	629	483
Other trading income	164,748	115,701
Sales of pictures and cards	892	935
Other events income	39,600	37,202
	<u>205,869</u>	<u>154,321</u>

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 6 Expenditure on charitable activities

	Total expenses 2023 £	Total expenses 2022 £
<b>Direct costs</b>		
Staff costs	107,571	74,425
Depreciation and impairment	16,240	18,801
Rent and rates	8,064	9,327
Light, heat and power	16,814	11,972
Insurance	6,229	4,371
Repairs and maintenance	39,515	9,739
Telephone and internet	1,914	1,895
Printing, postage and stationary	917	855
BMCC in house expenses	18,046	12,774
Sundry expenses	23,857	14,054
Motor expenses	1,679	1,667
Accountancy fees	1,425	1,348
Independent examiner fees	610	565
Legal and professional fees	1,247	4,128
Bank charges	1,186	1,128
Advertising	235	267
Staff expenses	3,408	1,849
	<u>248,957</u>	<u>169,165</u>
<b>Analysis by fund</b>		
Unrestricted funds	245,932	165,585
Restricted funds	3,025	3,580
	<u>248,957</u>	<u>169,165</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
8	8

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	84,744	67,675
Social security costs	14,958	1,545
Other pension costs	7,869	5,205
	<u>107,571</u>	<u>74,425</u>

There were no employees whose annual remuneration was more than £60,000.

9 Other expenditure	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Net loss on disposal of tangible fixed assets	(425)	-
	<u>(425)</u>	<u>-</u>

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2023	440,455	122,897	10,734	574,086
Additions	-	-	895	895
Disposals	-	-	(734)	(734)
At 31 December 2023	<u>440,455</u>	<u>122,897</u>	<u>10,895</u>	<u>574,247</u>
<b>Depreciation and impairment</b>				
At 1 January 2023	-	16,657	2,144	18,801
Depreciation charged in the year	-	14,520	1,720	16,240
Eliminated in respect of disposals	-	-	(264)	(264)
At 31 December 2023	<u>-</u>	<u>31,177</u>	<u>3,600</u>	<u>34,777</u>
<b>Carrying amount</b>				
At 31 December 2023	<u>440,455</u>	<u>91,720</u>	<u>7,295</u>	<u>539,470</u>
At 31 December 2022	<u>440,455</u>	<u>106,240</u>	<u>8,590</u>	<u>555,285</u>

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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<b>11 Tangible fixed assets</b>		<b>(Continued)</b>
<b>12 Stocks</b>		
	<b>2023</b>	<b>2022</b>
	£	£
Raw materials and consumables	1,534	1,683
	<u>          </u>	<u>          </u>
<b>13 Debtors</b>		
	<b>2023</b>	<b>2022</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Trade debtors	8,465	5,069
Other debtors	7,656	80
Prepayments and accrued income	6,259	6,616
	<u>          </u>	<u>          </u>
	22,380	11,765
	<u>          </u>	<u>          </u>
<b>14 Creditors: amounts falling due within one year</b>		
	<b>2023</b>	<b>2022</b>
	£	£
Other taxation and social security	7,053	7,707
Trade creditors	9,184	12,729
Other creditors	21,848	26,089
Accruals and deferred income	12,234	11,617
	<u>          </u>	<u>          </u>
	50,319	58,142
	<u>          </u>	<u>          </u>
<b>15 Retirement benefit schemes</b>		
	<b>2023</b>	<b>2022</b>
<b>Defined contribution schemes</b>	<b>£</b>	<b>£</b>
Charge to profit or loss in respect of defined contribution schemes	7,869	5,205
	<u>          </u>	<u>          </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Resources expended	Transfers	At 31 December 2023
	£	£	£	£
Biomass boiler fund	20,018	(1,425)	-	18,593
Trust vehicle fund	-	(1,600)	8,895	7,295
	<u>20,018</u>	<u>(3,025)</u>	<u>8,895</u>	<u>25,888</u>
	<u><u>20,018</u></u>	<u><u>(3,025)</u></u>	<u><u>8,895</u></u>	<u><u>25,888</u></u>
<b>Previous period:</b>	<b>Transfer from COPT</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2022</b>
	£	£	£	£
Biomass boiler fund	21,454	(1,436)	-	20,018
Trust vehicle fund	734	(2,144)	1,410	-
	<u>22,188</u>	<u>(3,580)</u>	<u>1,410</u>	<u>20,018</u>
	<u><u>22,188</u></u>	<u><u>(3,580)</u></u>	<u><u>1,410</u></u>	<u><u>20,018</u></u>

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	880,557	312,824	(245,507)	(8,895)	938,979
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous period:</b>	<b>Transfer from COPT</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2022</b>
	£	£	£	£	£
General funds	862,696	184,856	(165,585)	(1,410)	880,557
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 18 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
<b>At 31 December 2023:</b>			
Tangible assets	513,582	25,888	539,470
Current assets/(liabilities)	425,397	-	425,397
	<u>          </u>	<u>          </u>	<u>          </u>
	938,979	25,888	964,867
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
<b>At 31 December 2022:</b>			
Tangible assets	535,267	20,018	555,285
Current assets/(liabilities)	345,290	-	345,290
	<u>          </u>	<u>          </u>	<u>          </u>
	880,557	20,018	900,575
	<u>          </u>	<u>          </u>	<u>          </u>

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### 19 Related party transactions

#### **Christian Adventure Holidays**

An organisation of which the following Trustees are also involved in; Mr S Braithwaite, Mr J Gaunt and Miss C Leggett.

During the period Christian Adventure Holidays has paid Christian Outdoor Pursuits Trust CIO a total of £29,947 (2022 - £27,967).



**THE CHRISTIAN OUTDOOR PURSUITS TRUST CIO**

England & Wales - Charity number 1195877

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# Accounts

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Charity registration number 1195877

**CHRISTIAN OUTDOOR PURSUITS TRUST CIO  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr K M Rigg Mr AW Oxley Mr PJ McCall Mr J S Gaunt Miss R Parnham Mr S Braithwaite Ms C E Leggett	(Appointed 16 June 2022) (Appointed 16 June 2022) (Appointed 16 June 2022) (Appointed 16 June 2022) (Appointed 16 June 2022) (Appointed 16 June 2022) (Appointed 16 June 2022)
<b>Charity number</b>	1195877	
<b>Principal address</b>	Bassenfell Manor Christian Centre Bassenthwaite Keswick Cumbria CA12 4RL	
<b>Independent examiner</b>	Gibbons Lakeland Office 2 Europe Way Cockermouth Cumbria CA13 0RJ	

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# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

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# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT

### FOR THE PERIOD ENDED 31 DECEMBER 2022

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The Trustees present their report and financial statements for the year 21 September 2021 to 31 December 2022. The Christian Outdoor Pursuits Trust CIO (COPT CIO) was registered with the Charity Commission on 21 September, with the assets of the Christian Outdoor Pursuits Trust Charitable Unincorporated Association (COPT CUA) being transferred to the CIO on 31 March 2022. The COPT CUA (1195877-1) was linked with the COPT CIO (1195877) by the Charity Commission on 16 June 2022. The final Annual Report and Accounts for the COPT CUA covered the period 1 January 2021 – 31 March 2022. This report therefore is focussed on the activities of the CIO from 1 April 2022 - 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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)" (effective 1 January 2019).

#### **Objectives and activities**

##### Objects of the charity

The purposes of the CIO are the promotion and advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith, primarily, but not exclusively, by providing:

- a. facilities, instruction (including courses) and supervision for outdoor pursuits and other recreational activities which promote character building, emotional and spiritual resilience, and leadership skills, particularly for young people;
- b. residential accommodation and facilities with a Christian ethos suitable for groups or individuals of all ages which provide opportunities to receive teaching about the Christian faith;
- c. residential accommodation with a Christian ethos for recreation, relaxation and spiritual refreshment;
- d. aid, assistance and support for the work of Christian Adventure Holidays CIO, subject always to the Christian Adventure Holidays having and continuing to have exclusively charitable objects, including the provision of subsidised adventure holidays for young people within a Christian environment and ethos; and
- e. support to schools and church youth groups in the local community through school assemblies and other Christian teaching.

The activities are based mainly at Bassenfell Manor, a residential facility owned and operated by the Trust.

#### **Summary of the main activities undertaken for their public benefit in relation to these objects**

The prime aim of the Trust remains the wellbeing, both physical and spiritual, of all who use Bassenfell Manor. It is encouraging to receive feedback from both groups and individuals, which reassure us that this objective is being achieved. A sample of the positive comments is included at the end of this section. We continue to give God praise and thanks for His goodness and provision over this last year as we have moved on from the coronavirus pandemic.

During the year the Trust has continued to seek the achievement of its charitable objectives for the public benefit in the following principal ways:

- Bassenfell Manor has been open to, and its facilities available for, a wide spectrum of users, both in groups and as individuals and with guests coming from all parts of the country. Groups and individuals of all backgrounds have been welcomed and have enjoyed the facilities available, subject to the Trustees' responsibility to ensure that the objectives of the Trust are maintained and that its distinctive Christian ethos is not compromised. All guests have benefitted from the good quality budget accommodation provided and the activities offered.
- Activities offered this year have included supervised outdoor activities such as abseil, archery, bushcraft, canoeing, fell-walking, kayaking, nature walks, orienteering, rock-climbing and other rope based activities; along with various team challenges. Schools have enthusiastically returned to enjoy the facilities at Bassenfell Manor for term-time mid-week breaks, and new schools have been welcomed. Nine schools have come to Bassenfell for ten activity residential visits; and three further schools have had day visits.
- A number of Bassenfell holiday weeks were held which were organised by staff at the Manor and gave the participants the opportunity to be physically and spiritually refreshed, and to enjoy outdoor activities such as fell-walking at different levels, archery and canoeing/ kayaking.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE PERIOD ENDED 31 DECEMBER 2022

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- The Trust has continued to provide employment, both directly and indirectly, for local people.
- By attracting more than 7800 guest/nights to the Lake District in the reporting period, the Trust has contributed to the local economy.
- All users of Bassenfell Manor are invited to consider spiritual, ethical and life issues through the ministry offered by the resident staff.
- We have so far been unsuccessful in recruiting a replacement Community Worker, but we have continued to be able to take advantage of the contacts our previous community worker made. As a result, many of the schools we had developed good relationships with through her work came to us looking for activity provision to help build the interpersonal skill of the pupils. There were also extra opportunities with schools who had never used us before but had heard of our work through other school contacts. A Christmas Journey event was held in December and 20 schools attended 19 sessions over 7 days which amounted to 370 primary school children attending the event.

There has been an encouraging level of feedback:

#### Feedback from schools:

- We had a wonderful time on our year 2 residential. The organisation, activities, meals and assemblies were just perfect for the age of the children.
- I wanted to pass on our belated thanks for the wonderful trip that our school had at the end of last term. Our children and staff were made to feel so welcome and thoroughly enjoyed the activities, food and location - and how well looked after we were despite the heatwave!
- We all had a lovely time and are pleased to be booked in for next September.
- An excellent venue with superb staff. Very organised and professional. Our children thoroughly enjoyed their experience. Great introductory talk by Chris at the start of the day.

#### Feedback from groups

- Thank you - we had a great weekend at Bassenfell.
- Thank you very much for all the help and preparation for our stay over the weekend. We had a really enjoyable time and are thankful that many non-Christian students engaged with the Christmas message in the Bible.
- Thank you for a wonderful weekend in Bassenfell last weekend. I attach our booking form for next year as we would love to come back.
- We all had a wonderful weekend, as usual. Thank you so much for all you do.
- Another great holiday at Bassenfell Manor!
- On behalf of everyone at Emmanuel Christian Centre, many thanks for such a wonderful time away as always!
- We had a super weekend. Many thanks to you and all your staff for looking after us. It was good to be back at the Manor!

#### Feedback from holiday weeks

##### *Strollers/Ridges Golf*

- Great holiday as ever
- So well planned and so much thought given to individual people's needs
- I never cease to be amazed at the care + concern for each person - truly like a family + the very long days Debbie, Mark, Chris & Chrissi work - with nothing being too much trouble. It really is a vocation for you all + thank you.
- The guided walks, sermons, food and service provided were excellent, all delivered in beautiful surroundings and to a high standard. The staff all work very hard and provide excellent service. Thank you to everyone for a truly wonderful and enriching holiday.
- This holiday has been such a blessing and an encouragement to me. I am about to host a Ukrainian family and full of anxiety + desire to help them, I know that although my resources of love etc are meagre, His are unlimited and available. Thank you for all your loving ministry.
- Thank you very much.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

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### *Summer Walking Week*

- Thank you so much for your hard work, friendship & leadership; your giving so much to us and being so sensitive to our needs. You have been so generous in all that you have given personally, spiritually and materially.
- Excellent holiday in all respects
- Exceeded expectations. Loved the mix of fun, fellowship, food + great teaching. Would love to return
- It's been a great week, great company + skilfully led walks. Bassenfell gives a very warm welcome. Great Food! Spotless! Nothing more to say!
- Enjoyed the time given on the final evening to 'feedback' from the group - well worth doing again. Enjoyed the ministry - liked Husband + Wife ministering rather than just one person.
- Debbie and Mark, Chris & Chrissi & David went above and beyond to ensure everyone was happy and safe. The food was amazing, bed comfortable. Everything was clean. Relaxed atmosphere and God Centred. Beautiful! Thank you.

### *October Break*

- Always given a warm welcome and leave feeling refreshed and invigorated thanks to the fellowship, thoughts for the day and, this year, Tony's talks. Thank you
- What a really refreshing week both spiritually and emotionally. The weather was great on two days, but even the rain was pleasant. The whole team are great and the group welcoming, seeing old friends and meeting some new. Thanks to everyone.
- Another good week. Well led with good fellowship and inspiring stories
- The whole organisation was great. Lovely friendly atmosphere. I particularly enjoyed the morning thought for the day. Food was top class! Everything thought of in accommodation. Thank you for all your hard work.
- Thank you so much. See you next year! God Bless you all.
- Very many thanks, such an excellent break.

### *River Paddling and Get Ready for Christmas*

- Thank you for such an amazing week! we have loved learning the basics of canoeing - I can see now it has become addictive! The fellowship with the whole group has been lovely & especially appreciate all the guidance & help from Mal and Mark! See you soon.
- As always a home from home. Time to chill have fun & fellowship & feel part of the Bassenfell family.
- Thank you so much for all your care and love.
- good to see some novice paddlers - needs to be encouraged but has implications for group. Some research needed to find good rivers.
- Thanks to all the team for a wonderful holiday - a lovely balance of activity and relaxation... lovely to be back at Bassenfell!

• The Trustees have complied under their duty in the Charities Act to have regard to the public benefit guidance, published by the Charity Commission in December 2013, 'when exercising any powers or duties to which the guidance is relevant'.

• The Trustees confirm that they have complied with the Charities (Accounts and Reports) Regulations 2008 requiring charity trustees to include a statement in their trustees' annual report as to whether they have complied with that duty.

## **Employee involvement**

### Trustees

The commitment and dedication of all trustees is acknowledged who give generously of their time and expertise. Over this year our deepest thanks have been given to three long-standing trustees who have retired from COPT. Brian Kennedy retired on 2 April 2022 and had been trustee since 2009 and treasurer since 2012 but his knowledge of experience of Bassenfell has been much longer than that; Roger Dix retired on 22 October 2022 has been a trustee since 1999 and chair for 10 years from 2005; and Steven Gaunt retired on 31 December having been a founding trustee in 1981, secretary for 33 years and chair for nearly 6 years, an incredible undertaking and has lived through the history of BMCC and COPT. Their wisdom, experience and knowledge will be missed. Catherine Leggett was appointed a trustee on 2 April 2022.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE PERIOD ENDED 31 DECEMBER 2022

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#### Management

The affairs of the Trust at Bassenfell Manor continue to be managed by two couples one of whom is always in residence. Mark and Debbie Ainsworth continue in their respective roles of Head of Centre and Hospitality Manager and we recognise with gratitude their devoted service over more than thirteen years. Christopher and Christine Ingram continue in their roles of Facilities Manager and Administration Manager respectively and we are very grateful to them for all their contributions to the life and running of the Manor over the last five years. We are also grateful to the loyal part-time members of staff who have retired or left for personal reasons over this last year, and to those who have taken their place.

The Trustees would like to record their thankfulness and appreciation for the professionalism, commitment and flexibility of the management team, and particularly so this year where in common with much of the hospitality sector, there have been long periods where there have been reduced numbers of cleaning staff.

#### Volunteers

The Trustees and Managers also recognise, with real gratitude, the considerable and ongoing practical contribution made by volunteers and Friends of Bassenfell Manor, both in terms of maintaining the building and grounds and in assisting at Activity and Event Weeks. Working week was not able to be held this year, but it is planned to resume in 2023.

#### **Achievements and performance**

##### ***Summary of main achievements during the year***

1. Despite bookings for 2022 not yet being back to pre-pandemic levels it has been encouraging to welcome an increasing number of new and returning guests during this year as we have moved beyond the pandemic, although Covid continued to impact upon some bookings. Some groups have remained more cautious in the numbers of guests they have brought, but confidence is returning; whilst at the other end of the scale school groups have been very enthusiastic in taking up what is on offer. The management team, with the help of a committed group of freelancers who subscribe to the ethos of BMCC, have been instrumental in providing a positive experience for all types of guests. The feedback received, and detailed above, is evidence of the benefit received by a wide range of users. In common with much of the hospitality sector we have struggled to recruit and retain cleaning staff throughout the year, and the shortfall has been picked up by the management team. Despite all the uncertainties of the year it has also been encouraging to achieve a balanced budget for the year and we remain grateful to God for his generous provision and to our management team for their hard work, dedication and enthusiasm.
2. The Manor building and grounds have been well looked after and maintained during the year. Whilst preparatory work has continued on a number of larger projects, including the rewiring of the Manor and improving the staff accommodation, it has not proved possible to progress these. Due to uncertainties in the building industry, it has not yet been possible to get quotes from contractors. Trustees have also taken the opportunity to undertake a strategic review of the use of the BMCC estate and agree a strategic plan which is in the early stages of implementation.
3. It was encouraging to be able to welcome Christian Adventure Holidays for their normal programme of summer activities with a training week and four holiday weeks, and to be able to support them in this. The memorandum of understanding between COPT and CIO was reviewed and revised during the year to inform more effective collaboration and communication.
4. The COPT CIO was registered with the Charity Commission on 21 September 2021 and became operational on 1 April 2022 with the transfer of assets from the former COPT CUA on 31 March 2022. This transfer coincided with the 40th anniversary of the establishment of COPT which was marked by the publication of 'Reflections on Forty Years of COPT' which had been put together by Steven Gaunt as a founding trustee. The Trustees have met quarterly over the year in person or by Zoom to ensure that, not only are the Trust's activities in pursuit of its objectives and in accordance with its Biblical Christian ethos as defined in its constitution, but also to ensure that they comply with current legislation and best practice. Their ambition is that the Trust operates to the highest standards and gives a consistent and attractive testimony to the Christian faith. Becoming a CIO has also given the opportunity to revise employee contracts to ensure they reflect current employment good practice.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE PERIOD ENDED 31 DECEMBER 2022**

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### **Financial review**

#### ***Policy on reserves***

The Trustees continue to believe it prudent to retain sufficient funds to meet the following contingencies:

- i. Working Capital £50k: sufficient funds to meet all financial operating commitments throughout the year, recognising the seasonal nature of the Trust's income;
- ii. Unforeseen repairs £75k. Many years' experience of operating a large Victorian residential property, has shown the need to retain funds to meet major unforeseen repairs.

Funds held in bank and building society accounts have increased by £14k to £372k over the year. Of the total funds held at the year end, £16k are guest deposits paid in advance. Recognising the need to retain some £125K as detailed above, a balance of £231k remains available to fund the postponed improvements to the Trust's facilities. No provision has been made in the accounts for any of these items, as the monies are currently held within the Charity's bank accounts.

#### ***Details of any funds materially in deficit***

None at this present time.

#### ***Further financial review details***

##### Asset management

The Trustees are charged with safeguarding the assets of the Trust and therefore continue to make provision for depreciation of assets (as defined by the Trust Financial Strategy). This policy, allied with a related cash retention policy, allows the Manager scope to operate (within delegated limits) a planned replacement programme for assets required by the Trust.

##### Funds and finances

Funds of the Trust are largely general funds, although, as presented in the Statement of Financial Activities, some income may be restricted by the donor for a specific purpose. These Restricted Income reserves at 31 December 2022 are £20,018 compared to £22,189 on 31 March 2022.

##### Operating financial objectives

It is the Trustees' general policy that revenues from the operation of Bassenfell Manor and its facilities should at least 'break-even', that is, should generate enough income to meet all staff costs and the day to day running expenses. However, due to the incidence of fluctuating repairs and renewals expenditure, this financial 'break-even' may only realistically be achieved over a 3-5-year window. A maintenance expenditure of £9,739 was incurred by 31 December 2022, compared to £39,175 on 31 March 2022.

##### Principal Funding Sources

###### *Voluntary Income*

The Trust is largely self-funding, with no appeals made to the general public for funds. However, as a result of the spontaneous generosity of regular supporters, the Trustees wish to record their sincere appreciation for donations which, with gift aided tax recovery, amounted to £16,165k.

###### *Investment Income*

Investment income of £3386 from deposits was received, and income from the Government's Renewable Heat Incentive (RHI) Scheme, arising from the earlier installation of a wood-fuel boiler, and which will continue to benefit the Trust for many years to come, contributed £10,927 (2021/22: £17,098) this year.

###### ***Risk management***

The trustees continue to monitor major risks to which the charity is exposed in order to put in place systems and procedures to mitigate those risks. There is also oversight of the risk assessments put in place by the management team of Bassenfell Manor.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE PERIOD ENDED 31 DECEMBER 2022**

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### **Structure, governance and management**

#### ***Nature of governing document***

The Christian Outdoor Pursuits Trust CIO is governed by a constitution adopted by the members on 16 September 2021 and approved by the Charity Commission on 21 September 2021 (registered charity number 1195877), whose registered address is Bassenfell Manor Christian Centre, Bassenthwaite, Keswick, Cumbria, CA12 4RL.

#### ***Recruitment and appointment of trustees***

The Trustees serving at the date of this report are:

Mr KM Rigg - Chair

Mr S Braithwaite - Deputy Chair

Mr AW Oxley - Treasurer

Mr JS Gaunt - Secretary

Miss Catherine Leggett

Col P McCall

Miss R Parnham

Mr B Kennedy retired from the Board on 2 April 2022, Mr RP Dix retired from the Board on 22 October 2022, and Mr S Gaunt retired from the Board on 31 December 2022.

Trustees are recruited by recommendation, appointed by a resolution passed at a properly convened meeting of the charity Trustees and by affirming the agreed statement of faith.

#### ***Organisational Structure***

This Centre is owned and operated by the Trust and provides not only good value accommodation for schools, groups, families and individuals, but also offers facilities, training and supervision for a range of outdoor pursuits and activities

The day-to-day management of Bassenfell Manor Christian Centre (BMCC) is delegated to a staff team under the leadership of the Head of Centre. The team comprises a full-time Facilities Manager, and part-time managers, one with responsibility for Administration and the other for Hospitality. There is also a team of part-time housekeepers and maintenance staff.


#### ***Relationship with other parties***

The Trust continues to have a close association with Christian Adventure Holidays CIO which organises holidays for teenagers and the original motivation for the purchase of Bassenfell Manor was to provide a permanent base for holidays run by Christian Adventure Holidays. The objects of the two Trusts are in close alignment with each other, and regular joint trustees' meetings are held. A Memorandum of Understanding between the two organisations is in place to foster greater collaborative working, good communication and to help ensure the ongoing financial viability of both organisations.

#### ***Safeguarding Policy***

A safeguarding policy is in place which is updated annually. The policy and associated practice guidelines are based on the ten Safe and Secure safeguarding standards published by Thirtyone:eight, formally the Churches' Child Protection Advisory Service (CCPAS).

The trustees' report was approved by the Board of Trustees.

  
.....  
Mr KM Rigg

Trustee

Date: 16 May 2023

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRISTIAN OUTDOOR PURSUITS TRUST CIO

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I report to the trustees on my examination of the financial statements of Christian Outdoor Pursuits Trust CIO (the charity) for the period ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.



**Mr T Hindmoor BFP FCA**  
Gibbons Chartered Accountants  
Lakeland Office  
2 Europe Way  
Cockermouth  
Cumbria  
CA13 0RJ

Dated: 17 May 2023

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income and endowments from:</u></b>				
Donations and legacies	4	27,149	-	27,149
Investments	5	3,386	-	3,386
Other income	6	154,321	-	154,321
<b>Total income</b>		<b>184,856</b>	<b>-</b>	<b>184,856</b>
<b><u>Expenditure on:</u></b>				
Charitable activities	7	165,585	3,580	169,165
<b>Net incoming/(outgoing) resources before transfers</b>		<b>19,271</b>	<b>(3,580)</b>	<b>15,691</b>
Transfer from COPT	3	862,696	22,188	884,884
Transfer between funds		(1,410)	1,410	
<b>Net movement in funds</b>		<b>880,557</b>	<b>20,018</b>	<b>900,575</b>
Fund balances at 21 September 2021		-	-	-
<b>Fund balances at 31 December 2022</b>		<b>880,557</b>	<b>20,018</b>	<b>900,575</b>

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

All income and expenditure derive from continuing activities.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022	
		£	£
<b>Fixed assets</b>			
Tangible assets	11		555,285
<b>Current assets</b>			
Stocks	12	1,683	
Debtors	13	11,765	
Cash at bank and in hand		389,984	
		<u>403,432</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(58,142)</u>	
Net current assets			345,290
<b>Total assets less current liabilities</b>			<u>900,575</u>
<b>Income funds</b>			
Restricted funds	15		20,018
Unrestricted funds			880,557
			<u>900,575</u>

The financial statements were approved by the Trustees on 16 May 2023



Mr K M Rigg  
Trustee

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

##### Charity information

Christian Outdoor Pursuits Trust is a charitable incorporated organisation.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). 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 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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 financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not applicable
Fixtures and fittings	15% reducing balance basis
Motor vehicles	20% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

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### 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 Transfer to CIO

The assets and liabilities of Christian Outdoor Pursuits Trust (COPT) (registered charity number 283247) were transferred to Christian Outdoor Pursuits Trust CIO on 31 March 2022.

### 4 Donations and legacies

	<b>Unrestricted funds</b>
	<b>2022</b>
	<b>£</b>
Donations and gifts	15,102
Gift aid tax reclaimed	1,119
Government grants	10,928
	<hr/>
	27,149
	<hr/> <hr/>

### 5 Investments

	<b>Unrestricted funds</b>
	<b>2022</b>
	<b>£</b>
Interest receivable on bank deposits	3,386
	<hr/> <hr/>

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

### 6 Other income

	Unrestricted funds
	2022 £
Other income from other trading activities	483
Other trading income	115,701
Sales of pictures and cards	935
Other events income	37,202
	<u>154,321</u>

### 7 Charitable activities

	General 2022 £	Restricted 2022 £	2022 £
Staff costs	74,425	-	74,425
Depreciation and impairment	15,221	3,579	18,801
Rent and rates	9,327	-	9,327
Light, heat and power	11,972	-	11,972
Insurance	4,371	-	4,371
Repairs and maintenance	9,739	-	9,739
Telephone and internet	1,895	-	1,895
Printing, postage and stationary	855	-	855
BMCC in house expenses	12,774	-	12,774
Sundry expenses	14,054	-	14,054
Motor expenses	1,667	-	1,667
Accountancy fees	1,348	-	1,348
Independent examiner fees	565	-	565
Legal and professional fees	4,128	-	4,128
Bank charges	1,128	-	1,128
Advertising	267	-	267
Staff expenses	1,849	-	1,849
	<u>165,585</u>	<u>3,579</u>	<u>169,165</u>
	<u>165,585</u>	<u>3,579</u>	<u>169,165</u>
<b>Analysis by fund</b>			
Unrestricted funds	165,585	-	165,585
Restricted funds	-	3,579	3,580
	<u>165,585</u>	<u>3,579</u>	<u>169,165</u>

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

### 9 Employees

The average monthly number of employees during the period was:

	<b>2022 Number</b>
	8
	<u>8</u>
<b>Employment costs</b>	<b>2022 £</b>
Wages and salaries	67,675
Social security costs	1,545
Other pension costs	5,205
	<u>74,425</u>

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
Additions	440,455	122,897	10,734	574,086
At 31 December 2022	<u>440,455</u>	<u>122,897</u>	<u>10,734</u>	<u>574,086</u>
<b>Depreciation and impairment</b>				
Depreciation charged in the period	-	16,657	2,144	18,801
At 31 December 2022	<u>-</u>	<u>16,657</u>	<u>2,144</u>	<u>18,801</u>
<b>Carrying amount</b>				
At 31 December 2022	<u>440,455</u>	<u>106,240</u>	<u>8,590</u>	<u>555,285</u>

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

<b>12</b>	<b>Stocks</b>		<b>2022</b>
			<b>£</b>
	Raw materials and consumables		1,683
			<u>1,683</u>
<b>13</b>	<b>Debtors</b>		<b>2022</b>
	<b>Amounts falling due within one year:</b>		<b>£</b>
	Trade debtors		5,069
	Other debtors		80
	Prepayments and accrued income		6,616
			<u>11,765</u>
			<u>11,765</u>
<b>14</b>	<b>Creditors: amounts falling due within one year</b>		<b>2022</b>
			<b>£</b>
	Other taxation and social security		7,707
	Trade creditors		12,729
	Other creditors		26,089
	Accruals and deferred income		11,617
			<u>58,142</u>
			<u>58,142</u>
<b>15</b>	<b>Restricted funds</b>		

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Movement in funds</b>			<b>Balance at 31 December 2022</b>
	<b>Transfer from COPT</b>	<b>Resources expended</b>	<b>Transfers</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Biomass boiler fund	21,454	(1,436)	-	20,018
Trust vehicle fund	734	(2,144)	1,410	-
	<u>22,188</u>	<u>(3,580)</u>	<u>1,410</u>	<u>20,018</u>
	<u>22,188</u>	<u>(3,580)</u>	<u>1,410</u>	<u>20,018</u>

# CHRISTIAN OUTDOOR PURSUITS TRUST CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

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### 16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2022 are represented by:			
Tangible assets	535,267	20,018	555,285
Current assets/(liabilities)	345,290	-	345,290
	<u>880,557</u>	<u>20,018</u>	<u>900,575</u>

### 17 Related party transactions

An organisation of which the following Trustees are also involved in; Mr S Braithwaite, Miss R Parnham & Mr J Gaunt.

During the period Christian Adventure Holidays has paid Christian Outdoor Pursuits Trust CIO a total of £27,967.