



**Camp Mohawk**

**The Woodland Centre Trust**

For children and young people with special needs

# ANNUAL REPORT AND FINANCIAL STATEMENTS

1<sup>st</sup> April 2023 – 31<sup>st</sup> March 2024



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## CHARITY INFORMATION

<b>Trustees/Directors</b>	Chair	Hannah Crisp (from 12th November 2020)
	Treasurer	Hannah Crisp (appointed March 2015)
	Trustees	Chris Stillman (appointed October 2015) Amanda Coale (appointed 9 <sup>th</sup> June 2022) Annie Willmot (appointed 18 <sup>th</sup> January 2023) Lucy Malin (appointed 27 <sup>th</sup> September 2023)

<b>Bank</b>	Lloyds TSB Bank plc 14 High Street North London E6 2HN
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<b>Registered Address</b>	Camp Mohawk Wargrave Reading RG10 8PU
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<b>Accountants/Independent Examiner</b>	Thames Bridge Chartered Accountants 60 Oak Tree Road Marlow Buckinghamshire SL7 3EQ
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## STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document and constitutes an incorporated charity. Camp Mohawk is a CIO and is governed by the Constitution document.

Trustee selection method: elected by existing trustees at quarterly meetings.  
New trustees are elected by existing trustees at the general meetings and need at least 2 votes.

The main decision making body is the Board of Trustees and major decisions are made in quarterly general meetings with the Trustees and Project/Site Manager in attendance.

The Trustees receive neither remuneration, expenses nor benefits from the Trust, unless permitted by the agreed constitution. The Board of Trustees and the Project/Site Manager are responsible for maintaining the focus of the Trust on its charitable activities. This role includes development activity, fundraising / general administration.

There are 8 permanent employees; Project Manager, Site Manager, Playwork Supervisor, Family Support Project Co-ordinator, 2 Fundraisers; community & grants, Accounts/office manager and Site Operative. Duties for these posts are agreed by the Board of Trustees and cover the management and day to day running of Camp Mohawk. They are assisted by seasonal support staff and volunteers.

### **Conversion to Charitable Incorporated Organisation (CIO)**

On 31st March 2023 The Woodland Centre Trust CIO was formally registered with the charity commission, under charity number 1202580. A merge of the original charity (278681) into the new CIO was registered by the Charity Commission on 1st October 2023, at which point full transfer of all assets, contracts and liabilities was made from the original charity to the CIO. The original charity was removed from the Charity Commission Register of Charities on 10th May 2024 but details of that charity, including financial reporting, can still be found on the Charity Commission website if 'include removed charities' is used as a search function.

## REPORT OF THE TRUSTEES

The Trustees of The Woodland Centre Trust present the Report and Financial Statements for the year ended 31st March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS 102.

Charity Law require Trustees of The Woodland Centre Trust to prepare financial statements for each financial year which give a true and fair view of the charity's incoming resources and application of resources during the year and the state of its affairs at the end of the year.

The Trustees are responsible for the direction of the policy of The Woodland Centre Trust in accordance with the Constitution and Purpose of the charity. In particular they direct and oversee the financial affairs of the CIO and are responsible for safeguarding the assets of the charity.

They must ensure that proper accounting records are kept, which disclose the financial position of the charity with reasonable accuracy at any time. They must also take reasonable steps to prevent fraud and other irregularities.

The Trustees have:

- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards subject to any material departures disclosed and explained in the financial statements;
- Prepared the financial statements on a going concern basis.

### **Reserves policy**

The Trustees have set out a reserves policy to give confidence to its stakeholders that the charities finances are being managed appropriately and provide an indicator of future needs.

The policy focuses on the level of general reserves.

Camp Mohawk has tried to maintain a level of 'free' reserves in its unrestricted funds that is sufficient to fund a minimum of six months' Operating Expenditure. This, as a value, is c£105,000 +/-£10k. Operating Expenditure is defined as all of Camp Mohawk's essential costs. This is to allow Camp Mohawk to continue to operate for at least six months in the extreme scenario that its income reduces materially over a very short period of time. During that six month period Camp Mohawk could restructure its finances or even wind up its operation. This would include renegotiation of any contractual liabilities that extend beyond the six month window and cover its longer term liabilities.

A proportion of our unrestricted funds is designated to a project to build fully accessible changing rooms for our outdoor pool and install a retractable cover, subject to necessary consents. This project is estimated to cost c£600k. This balance of designated funds is currently £420k.

### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **Objects and Key Activities**

The object of the CIO is to help and educate young people, in particular but not exclusively those with special needs, through educational and leisure time activities so as to develop their physical, mental and spiritual capacities that they may grow to maturity as individuals and members of society and that their conditions of life may be improved.

Key Activities carried out by the CIO;

- Operating, maintaining and developing a centre with indoor and outdoor facilities tailored to the requirements of children and young people with special needs (CYPSN), enabling them, their families and friends to have fun, relax, learn social skills and develop self-confidence in a positive and uplifting environment that accepts and welcomes them all as individuals.
- Providing short break activities and workshops for CYPSN and associated activities.
- Fostering links with other organisations, including local authorities, other charities and commercial entities, in order to raise awareness and/or funds.

Also, the Centre will make its facilities available to other needy local community or disability support organisations that would benefit from such access, at times that do not compromise activities supporting the primary object.

In order to help to achieve these aims the organisation may offer professional services or raise funds by any legal means, may acquire assets and property and may employ staff.

We anticipate that the majority of our beneficiaries reside within the Thames Valley.

#### **Public Benefit Statement**

The Trustees confirm that the activities of The Woodland Centre Trust have had full regard to the Charity Commission's guidance on public benefit.



## Project Manager's Annual Report 2023-2024

Camp Mohawk is a very special place offering year round support and access to safe, appropriate and inspiring play facilities for children and young people with any special need or disability and their families. Our beautiful woodland setting, in a rural location in East Berkshire, gives families from across the South East of England and beyond the opportunity to experience quality family time, benefit from being immersed in nature, take part in fun activities and seasonal special events, meet and socialise with other families who experience similar challenges and take advantage of the range of support available from our team of experienced, knowledgeable staff. Since its creation in 1980, the Trust has supported thousands of families at every stage in their lives. Of the over 700 families who are currently actively using our services, many have been accessing our support for a long period of time as they journey through assessment and diagnostic processes, transitions between education settings and transitions between children's and adult services. Camp Mohawk is a consistent, dependable and stable feature for these families when they are often having to manage very challenging circumstances and situations.

This year continued recent tradition by seeing increases in service user and visitor numbers within all projects and activity streams. On a day to day basis, our services are now running at close to maximum capacity. The geographical spread of families and young people, in terms of their main residence, continued to be predominantly (over 72%) from the local authority areas that directly surround our site location but also continued to grow with families coming to us regularly from as far afield as South Wales, East Kent, Bedfordshire and Southampton. A detailed breakdown of geographical residence of our families can be seen at the end of this report.

As with any service, the increase in provision we have delivered combined with increasing costs for staffing, services and consumables, leads inevitably to increasing annual expenditure. The cost of delivering Camp Mohawk's services has seen an almost 100% increase in the past 5 years. In spite of this, we remain committed to our core values of ensuring that no child, young person or family should see cost as a barrier to accessing our services. As such, all 'fees' for families remain truly voluntary – we have suggested contributions for our services which many of our families do meet, primarily through monthly standing orders. We do not have any daily visit charges and other than occasional reminders of the terms of our Pricing Policy, families are not under any pressure to make financial contributions. Income from family contributions made up approximately 10% of our total income this year (excluding legacy and similar exceptional donations).

Camp Mohawk delivers the majority of services through 4 main projects. An overview of each of these, and the activities they involved, is given below.

### **Primary project reports**

**Family Support:** Our Family Support project is the largest project we run, both in terms of hours of service delivery throughout the year, and also budget. 88 days of Family Support activities were provided this year, with the vast majority of days split into morning and afternoon sessions accommodating between 15 and 20 families per session dependent on the time of year. Special events including Easter activities, summer BBQs, emergency services displays, camping nights, low noise fireworks displays and Christmas parties were provided in addition to standard sessions on most term time Saturdays and 6 days per week during school holidays. The circumstances of the families accessing the project are widely varied – we have families from extremely diverse backgrounds who live with a diverse set of challenges. We welcome families who have a child (or multiple children) with any form of special need that significantly impacts their ability to participate in 'mainstream' society. Autistic Spectrum Disorder (ASD) is the most commonly reported special need amongst our young people but we are supporting families who have children with a huge variety of neurological, developmental, genetic, acquired, cognitive, sensory and physical needs and disabilities. Our Family Support project gives these families the opportunity to access our extensive facilities whilst they spend quality time with one another and the other families we support. For each session a team of staff ensure that the site, facilities and activities are safe and appropriate for the families who are here on the day, and provide support for those families including 1:1 and small group supervision of children where necessary to give parents some respite. Many of our families come to us with just a single supervising adult – in some cases that is due to them being a single parent but often it is simply that the other parent / care giver is at work, providing care elsewhere for a sibling or undertaking other activities. Due to the needs of their young people, lots of these families find it very difficult or even impossible to leave the house with a single adult to care for and supervise the children, but with the support available for them at Camp Mohawk, visiting us under those circumstances is possible and gives families the flexibility to make the choice to do so. We have 189 families who are actively using Camp Mohawk who have more than one child with special needs – in most cases those children need a higher level of supervision and support than would generally be expected for their age and for these families in particular, going out in the community can be very challenging and it can be very hard for the parents to keep all of their children safe. The provision of supporting staff during our sessions is

therefore an essential part of the support we offer and allows our families to feel confident that their children will be safe and that they will be able to relax and gain the support they need during their visits.

Funding for Family Support in 2023/24 was provided by The National Lottery, Wokingham United Charities (via The Berkshire Community Foundation), the Rothschild Foundation, the Gerald Palmer Eling Trust and the Payne Galwey Charitable Trust. The total spend for the project was £132,751

**Short Breaks:** Our Short Breaks service is a social project aimed specifically at children and young people, between the ages of 8 and 25 years, who have a primary diagnosis of Level 1 Autistic Spectrum Disorder (sometimes referred to as High Functioning Autism and including those who would previously have been diagnosed with Asperger's Syndrome). The project provides these young people with social activities, experiences and support that they struggle to access via mainstream provision. The level of need experienced by the majority of these young people is such that they are generally in, or would in theory be capable of being in, mainstream education and / or employment and have the potential to be healthy, productive and participating members of society. Unfortunately, delays in diagnosis and a general lack of awareness and support for the challenges they experience mean that they are at significantly increased risk of social isolation, poor mental and physical health, poor educational attainment and poor employment prospects. Our Short Breaks programme aims to be a factor in addressing those risks by helping the young people to develop their social skills and confidence through the provision of a consistent, dependable peer group and support network. The age group system enables them to remain engaged with the project as they encounter the many challenging periods and transitions that occur during the junior, teenage and young adult stages of their lives. The project consists of after school activities in term time divided into 3 age groups, full days of activities during school holidays (Adventure Days) and a short residential activity holiday each year. Most sessions take place on site at Camp Mohawk with activities including archery, laser mission, baking, music and craft sessions, animal workshops, bushcraft and team treasure hunts. The project also involves trips to external activity venues including bowling and cinema trips, water sports and swimming, restaurant meals and seasonal activities. The residential activity holiday takes place at a carefully chosen outdoor activity centre where the young people can experience a range of challenging activities including high ropes, climbing, orienteering and other activities designed to encourage team work. A high staff to service user ratio for all project sessions and activities ensures that the young people can be given a significant amount of social support when they need it, and also ensures that those with medical needs, including seizures, severe allergies and other conditions that may require significant medical intervention, can be safely supported. 102 individual children and young people accessed the Short Breaks project during this financial year. 46 of those attended the after school sessions with most of those also accessing school holiday Adventure Days. The remaining 56 attended Adventure Days only. In total, the project had 867 service user attendances.

Funding for Short Breaks in 2023/24 was provided by a range of grants including from the Edward Gostling Foundation, the D'Oyly Carte Charitable Trust, the W O Street Foundation, the Berkshire Community Foundation, Project Spark, the Monica Rabagliati Charitable Trust, Thamesfield Youth Trust and the Barratt Foundation. Total spend for the project was £47,972.

**Term-time 'Open Sessions':** Use of Camp Mohawk's facilities on weekdays in term time is predominantly by local special schools, and SEND departments of mainstream schools, for whom visiting our site is part of their regular timetable. 5 schools (Addington School, Avenue School, Loddon School, Wilson and Oxford Road Primaries) visit us on a weekly basis, with Addington and Avenue visiting twice a week. For these schools, it is an opportunity for them to get their young people out of the classroom and into a natural environment, allowing them time to decompress and regulate their emotions as part of the school week. Several of the schools build aspects of their outdoor learning curriculum into their visits. The needs of the young people these schools are supporting means that visiting public facilities and sharing facilities with other schools can be extremely challenging but Camp Mohawk, with its purpose built facilities and where exclusive use of the site is offered as standard, is a place they can visit without the need for additional staff resources. Many of the young people who attend with those schools also come to Camp Mohawk with their families, giving them consistency and familiarity with the centre and its staff which is crucial for them to feel relaxed and for anxiety, which can trigger behaviours that challenge, to be kept to a minimum. As well as the regularly visiting schools, we also host visits for other special schools on a more ad hoc basis, offer monthly sessions for adults with disabilities and monthly sessions for children who are not in full time education.

#### **Shared Play / Group Use:**

In addition to the direct projects detailed above, we offered 26 days, primarily during school holidays but occasionally during term time weekends, when SEND support / respite organisations were able to bring children and young people to use our facilities alongside families. These vital services give parents a break from their caring responsibilities and provide activity opportunities for young people who often have very significant and complex needs and are not, therefore, easily able to access public leisure facilities. We also made a small number of weekend / school holiday days (4 this year) available to large groups, or those who support children with very specialist needs, on an exclusive use basis. Stepping Stones Down Syndrome, Reading



Family Aid, Dingley's Promise and UKIST (UK Infantile Spasms Trust) all held their annual family events at Camp Mohawk this year. Across all schools, support and respite groups, we had visits from 39 different organisations.

## **Site developments**

The focus this year was primarily on maintenance of existing facilities, rather than the addition of any significant new facilities. Under the guidance of Site Manager Matt Wood, employees from 18 different companies volunteered over 2100 working hours under their employer's Corporate Social Responsibility schemes to assist with site developments. The companies involved contributed over £19,000 of investment which was used to purchase the materials used on these days with their activities including; installation of a custom built tactile site map; development of the trampoline area to include new activities and play panels; developments to the Pirate Ship play area with new features being installed; refurbishment and additions to the sensory rooms including new ceiling mounted light features; maintenance and replacement where necessary of fencing, paths, picnic benches and various play features. We would like to extend our thanks to the companies involved, many of whom also undertook other fundraising efforts and made donations to assist with service delivery. Special thanks go to LDC, Enterprise and Groupe SEB for their longstanding and particularly significant support.

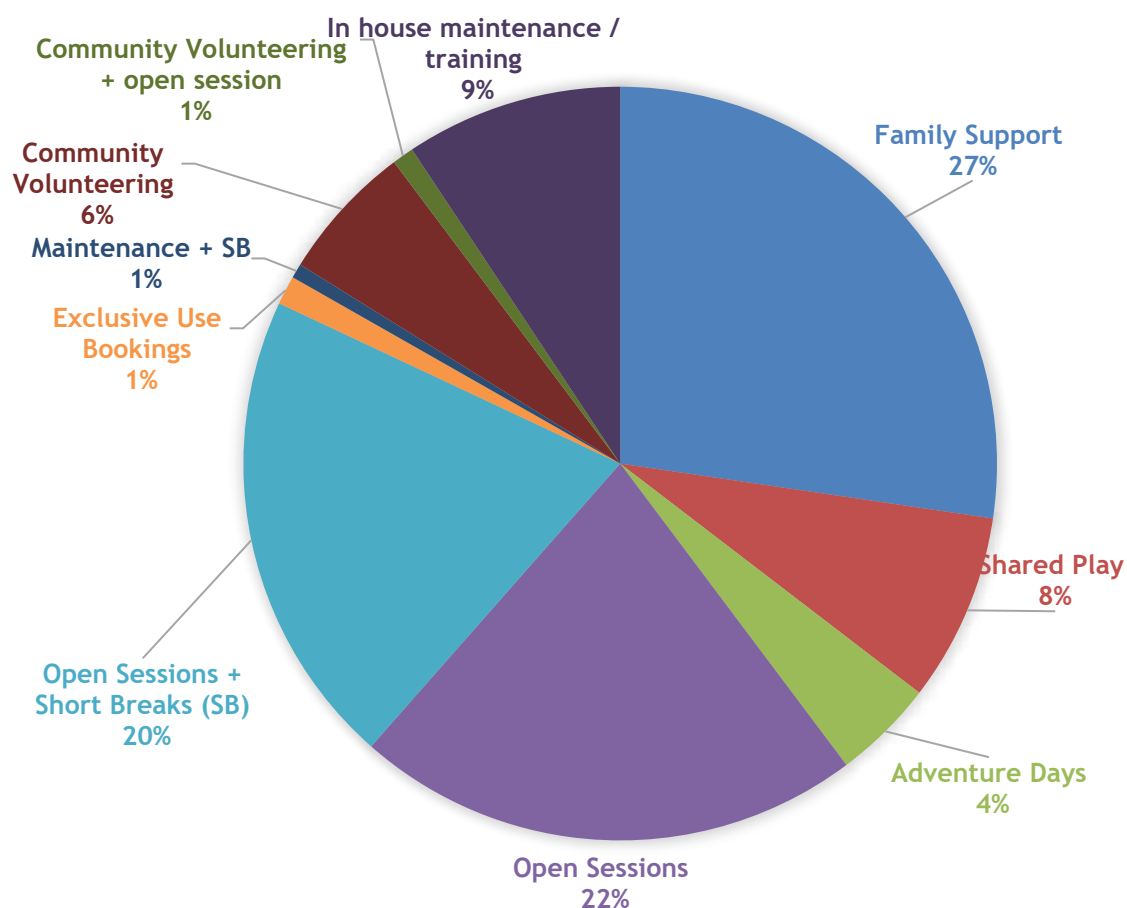
Work continued on the plans for the swimming pool facility redevelopment, with a planning application submitted to Wokingham Borough Council in January 2024. At the time of writing, we are delighted to report that planning permission has been granted and we are now in the process of working through the details of logistics before updated quotes for the work can be sought.

## **Core operations**

Our core team of 8 permanent staff, who between them coordinate all aspects of the running of Camp Mohawk, remained unchanged with the key personnel as follows: Matt Wood (Site and Duty Manager), Kate Wood (Project and Duty Manager), Judith Bradbrook (Office Manager), Mark Carr (Family Support Coordinator and Duty Manager), Donna Levy (Short Breaks Coordinator and Duty Manager), Alan Dicker (Assistant Site and Duty Manager), Charlotte Webb (Fundraising Manager, Grants and Trusts) and Samantha Rosier (Fundraising Manager, Corporate and Community). As Camp Mohawk has grown over the years in terms of services provided and visitor numbers, so the core costs of running the charity and the volume of 'core' work, maintenance and administration have also grown. We continue to develop our digital systems with the joint aims of improving the registration and booking experience for our service users, focussing on data security and also reducing the volume of manual data administration and the need for paper records. Work is continuing on online registration and booking systems with both aspects on schedule to 'go live' within the next 12 months. Our fundraising team have worked exceptionally hard to ensure that the income of the charity meets its core expenditure needs and we are extremely grateful to the various trusts and foundations, companies and community organisations who have supported us this year. We would particularly like to thank the Amber River Foundation, Wokingham Lions Club, the Rotary Club of Loddon Vale, Huntswood Golf Club, Centrica, Invesco, the Garfield Weston Foundation and Amelie Turnbull (Little Amelie Art) for their invaluable support. We would also like to thank all those individuals who took part in fundraising events and challenges for us – your efforts and support are greatly appreciated.

Finally, I would like to thank all of our staff, volunteers and Trustees who give so much time, knowledge, skills, enthusiasm and love to Camp Mohawk and without whom it would not be possible to provide the service we do.

## SITE USAGE BY PROJECT / ACTIVITY



Service User Numbers 2023_24	This year	Last year
Number of registered families (families who are registered and have visited within the past 2 years)	880	615
Number of active families this year (have made at least one visit or accessed online services during this reporting period)	700	542
Number of individual children/adults with SEND, siblings and young carers who have accessed services this year (includes groups whose numbers of individuals have to be estimated due to not collecting specific visitor information)	2050	1600
Number of new family registrations this year	346	305
Number of active groups	39	34
<b>Total service user site visits (children / adults with SEND, siblings, young carers)</b>	<b>9849</b>	<b>8558</b>
<b>Total Site Visitors (services users + parents and carers)</b>	<b>17285</b>	<b>14606</b>

<b>Local Authority Areas where our Registered Families reside</b>	<b>% of families</b>
Wokingham	28.8
Reading	15.9
RBWM	9.3
Bracknell Forest	7.1
West Berkshire	6.7
South Oxfordshire	4.5
London Boroughs (combined)	3.3
Buckinghamshire	3.2
Slough	2.9
Basingstoke and Deane	2.3
Runnymede	2.3
Spelthorne	2.0
Others (27 LA areas, <2% individually)	11.5

Report compiled by Kathryn Wood, Project and Family Support Manager

## **Chair's Annual Report 2023-2024**

Kate details the services Camp Mohawk provides in great detail above, however we have also been busy behind the scenes in the last year on a couple of key points. As mentioned last year, the Board decided to move the Charity to CIO status and this took a significant amount of time to implement. The transfer was completed on the 1<sup>st</sup> October 2023 and I want to send my personal thanks to the team as there was a lot of additional admin work that needed to be carried out to make the smooth transition, on top of their already busy days. It was a great team effort.

Another key milestone for us was submitting the pool project to the Local Planning Department in January. A special thanks to Alyson Jones, who worked closely with Matt to prepare all 48 pages of the planning document. Your help was invaluable to the success of this application. As Kate mentioned, we were granted planning permission over the summer, and now the hard work begins. I would also like to extend our gratitude to the many wonderful supporters who took the time to submit feedback on the planning application. It was truly moving to read how much the pool means to our families.

### **Staff, Trustees and other volunteers**

The Board extends its heartfelt gratitude to the incredible staff at Camp Mohawk for their exceptional dedication and hard work. Kate and Matt, our wonderful Project and Site Managers, have built a fantastic team of permanent staff, creating a strong foundation for the camp's bright future. This year, we've been fortunate to have a stable core team, and their teamwork and camaraderie have been truly inspiring. We couldn't be prouder of what we've achieved together.

Irene Dallas stepped down in June as a Trustee, and we welcomed Lucy Malin in September who brings a wealth of HR knowledge to support the team in such matters.

We couldn't run Camp without the incredible help from our volunteers, who contributed an impressive 2,100 hours this year. Their dedication allows us to keep maintenance costs as low as possible, ensuring that our donations can be directed towards other essential expenses for the families and associated activities.

### **Financial position**

The Fundraising team has once again worked tirelessly, ensuring the ongoing stability of Camp Mohawk year after year. Their efforts have allowed us to expand our services with the assurance of guaranteed funds.

The P&L results reflect the timing of funds received. We had £149k in restricted funds, with £49k earmarked for FY24/25, primarily for Family Support sessions. Additionally, the Edward Gostling Foundation generously donated £100k as a Deed of Gift, which we can't access for the next five years unless our reserves fall below a certain level. This donation provides further stability for the charity, giving us confidence that we have support available if needed.

### **Future outlook**

The pool project planning is now underway, with fundraising for the remaining funds being a key task for the team. Rising costs make planning increasingly challenging.

Additionally, we are developing a CRM/booking system to support a more digital journey for our staff and families, addressing the ever-growing demand for our services.

Hannah Crisp  
Chair of Trustees  
The Woodland Centre Trust

## INDEPENDENT EXAMINERS REPORT

I report to the trustees on my examination of the financial statements of The Woodland Centre Trust CIO for the year ended 31 March 2024.

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

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

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

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

As 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 by being a qualified member of Institute of Chartered Accountants (England & Wales).

I have completed my examination, and I can confirm that no material matters have come to my attention in connection with the examination, that give me cause to believe that in any material respect:

the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.



**Anthony Platt (FCA) Institute of Chartered Accountants (England & Wales)**  
**Thames Bridge Accountants**  
**60 Oak Tree Road**  
**Marlow**  
**Buckinghamshire**  
**SL7 3EQ**

**10<sup>th</sup> December 2024**

## STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 March 2024

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	2	210,794.46	145,250.00	356,044.46	-
Investments	3	4,695.26	-	4,695.26	-
Other	4	802,789.64	67,609.00	870,398.64	-
<b>Total</b>		<b>1,018,279.36</b>	<b>212,859.00</b>	<b>1,231,138.36</b>	-
<b>Expenditure on:</b>					
Raising funds	5	24031.00	-	24031.00	-
Charitable activities	6	60,321.86	63,035.00	123,356.86	-
Support Costs	7	63180.02	-	63180.02	-
Governance	8	900.00	-	900.00	-
Other	9	18,999.14	-	18,999.14	-
<b>Total</b>		<b>167,432.02</b>	<b>63,035.00</b>	<b>230,467.02</b>	-
<b>Net income/(expenditure)</b>		<b>850,847.34</b>	<b>149,824.00</b>	<b>1,000,671.34</b>	-
<b>Net movement in funds</b>		<b>850,847.34</b>	<b>149,824.00</b>	<b>1,000,671.34</b>	-
<b>Reconciliation of funds:</b>					
Total funds brought forward		-	-	-	-
<b>Total funds carried forward</b>		<b>850,847.34</b>	<b>149,824.00</b>	<b>1,000,671.34</b>	-

Due to the change over to CIO in October 2023 the income from donations, legacies and investments, and expenditure shown above and detailed in the Notes to the Accounts relate only to the activities of the CIO from 1st October 2023 to 31st March 2024. Detailed analysis of income and expenditure from 1st April 2023 until 30th September 2024 available on request. The "other income" (Note 4) shown above is the full transfer of assets from the closed Charity to this new one on 1st October 2023.

The net profit for the full year (1st April 2023 - 31st March 2024) across the original charity and the CIO was £117k as detailed below.

£149k of restricted funds were carried forward at year end (details in N13.1). Of the £149k carried forward, £100k is a deed of gift from The Edward Gostling Foundation, which we can't use unless our reserves go below £105k. After 5 years we can access these funds to spend as we wish.

Of the £850K unrestricted funds carried forward, £322K is fixed assets, £420K is designated funds for the pool redevelopment project.



High Level Summary:

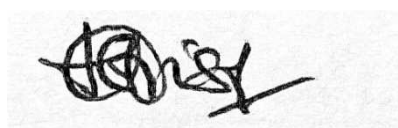
	1/4/23 - 30/9/23		1/10/23 - 31/3/24	FY23/24
Income	£	162,633	£ 360,740	£ 523,373
Expenditure	£	176,307	£ 230,466	£ 406,773
	-£	13,674	£ 130,274	£ 116,600

## BALANCE SHEET

for the Year Ended 31 March 2024

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets					
Tangible assets	10	322,780.08	-	322,780.08	-
<b>Total fixed assets</b>		<b>322,780.08</b>	<b>-</b>	<b>322,780.08</b>	<b>-</b>
Current assets					
Cash at bank and in hand	11	545,443.53	149,824.00	695,267.53	-
<b>Total current assets</b>		<b>545,443.53</b>	<b>149,824.00</b>	<b>695,267.53</b>	<b>-</b>
Creditors: amounts falling due within one year	12	17,376.27	-	17,376.27	-
<b>Net current assets/(liabilities)</b>		<b>528,067.26</b>	<b>149,824.00</b>	<b>677,891.26</b>	<b>-</b>
<b>Total net assets or liabilities</b>		<b>850,847.34</b>	<b>149,824.00</b>	<b>1,000,671.34</b>	<b>-</b>
<b>Funds of the Charity</b>					
Unrestricted funds	13	850,847.34		850,847.34	-
Restricted income funds	13		149,824.00	149,824.00	-
Endowment funds	13			-	-
<b>Total funds</b>		<b>850,847.34</b>	<b>149,824.00</b>	<b>1,000,671.34</b>	<b>-</b>

The financial statements were approved by the Board on 10<sup>th</sup> December 2024 and signed on its behalf by:



Hannah Crisp  
Trustee

## **NOTES TO THE ACCOUNTS**

for year ended 31<sup>st</sup> March 2024

### **1 Accounting Policies**

#### **1.1 Accounting Policies**

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

#### **1.2 Basis of preparation**

These accounts have been prepared, on the accrual basis, under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared 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)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

#### **1.3 Going concern**

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

#### **1.4 Income from donations or grants**

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

### 1.5 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### 1.6 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Concert fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

### 1.7 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

### 1.8 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

### 1.9 Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

### 1.10 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

### 1.11 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

### 1.12 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and include funds that have been designated by the Trustees for specific 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 charity for particular purposes.

### 1.13 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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

### 1.14 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

<b>Name</b>	<b>Rate (%)</b>	<b>Method</b>
Leasehold Properties	2.5% to 5%	Straight Line
Fixtures & Fittings	20%	Straight Line

### 1.15 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

## 2 Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted income funds	Total funds 2024	Total funds 2023
	£	£	£	£
Donation and gifts	161,774.70	100,000.00	261,774.70	-
General grants provided by Government/other charities	19,500.00	45,250.00	64,750.00	-
Gift Aid	824.27	-	824.27	-
Other	9,152.46	-	9,152.46	-
Service User Donations	19,543.03	-	19,543.03	-
	<u>210,794.46</u>	<u>145,250.00</u>	<u>356,044.46</u>	<u>-</u>

## 3 Income from Investments

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Interest income	4,695.26	4,695.26	
	<u>4,695.26</u>	<u>4,695.26</u>	<u></u>

## 4 Other Income

Analysis	Unrestricted funds	Restricted income funds	Total funds 2024	Total funds 2023
	£	£	£	£
Other	802,789.64	67,609.00	870,398.64	
	<u>802,789.64</u>	<u>67,609.00</u>	<u>870,398.64</u>	<u></u>

Due to the change over to CIO in October 2023 the income from donations, legacies and investments, and expenditure shown above relate only to the activities of the CIO from 1st October 2023 to 31st March 2024. Detailed analysis of income and expenditure from 1st April 2023 until 30th September 2024 available on request.

The "other income" (Note 4) shown above is the full transfer of assets from the closed Charity to this new one on 1st October 2023.



## 5 Expenditure on Raising Funds

Activity	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Incurred seeking donations	24,031.00	0.00	24,031.00	0.00
	<b>24,031.00</b>	<b>0.00</b>	<b>24,031.00</b>	<b>0.00</b>

## 6 Expenditure on Charitable Activity

Activity	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Legal/Professional fees	7,027.73	0.00	7,027.73	0.00
Charity Running Costs	7,631.30	0.00	7,631.30	0.00
Cost of Services	41,859.63	4,000.00	45,859.63	0.00
Employee Costs	3803.20	59,035.00	62,838.20	0.00
	<b>60321.86</b>	<b>63,035.00</b>	<b>123,356.86</b>	<b>0.00</b>

## 7 Support Costs

Activity	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Bookkeeping	5,756.96	0.00	5,756.96	0.00
Subscriptions	1,112.63	0.00	1,112.63	0.00
Equipment Expensed	1,226.86	0.00	1,226.86	0.00
Health & Safety	364.35	0.00	364.35	0.00
Misc Expenses	806.89	0.00	806.89	0.00
Printing & Stationery	124.88	0.00	124.88	0.00
Staff Costs	53,787.45	0.00	53,787.45	0.00
	<b>63,180.02</b>	<b>0.00</b>	<b>63,180.02</b>	<b>0.00</b>

## 8 Governance

Activity	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Independent Examiner Fee	900.00	0.00	900.00	0.00
	<b>900.00</b>	<b>0.00</b>	<b>900.00</b>	<b>0.00</b>

## 9 Other

Activity	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Depreciation Fixtures & Fittings	17,598.56	0.00	17,598.56	0.00
Depreciation Freehold Land & Buildings	1,400.58	0.00	1,400.58	0.00
	<b>18,999.14</b>	<b>0.00</b>	<b>18,999.14</b>	<b>0.00</b>

## 10 Tangible Fixed Assets

### 10.1 Cost or valuation

	Freehold Land & Buildings	Fixtures & Fittings	Computer Equipment
	£	£	£
<u>At</u> 01 April 2023	-	-	-
Additions	293,648.38	222,297.32	1,198.87
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
<u>At</u> 31 March 2024	293,648.38	222,297.32	1,198.87

### 10.2 Amortisation and impairments

	Freehold Land & Buildings	Fixtures & Fittings	Computer Equipment
	£	£	£
<u>At</u> 01 April 2023	-	-	-
Additions	7,004.16	186,161.46	1,198.87
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
<u>At</u> 31 March 2024	7,004.16	186,161.46	1,198.87

### 10.3 Net book value

	Freehold Land & Buildings	Fixtures & Fittings	Computer Equipment
	£	£	£
<u>At</u> 01 April 2023	-	-	-
<u>At</u> 31 March 2024	286,644.22	36,135.86	-

## 11 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Short term deposits	476,031.68	-
Cash at bank and on hand	218,693.28	-
Other	542.57	-
	<u>695,267.53</u>	<u>-</u>

## 12 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Trade creditors	10,561.85	
Income tax payable	2,157.70	
Accruals and deferred income	2,978.92	
Taxation and social security	1,523.80	
Other creditors	154.00	
	<u>17,376.27</u>	<u>-</u>

## 13 Charity funds

### 13.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General Fund	-	1,018,279.36	(167,432.02)	-	-	850,847.34
<b>Restricted income funds</b>						
Restricted Income Funds	-	212,859.00	(63,035.00)	-	-	149,824.00
<b>Total</b>	<u>-</u>	<u>1,231,138.36</u>	<u>(230,467.02)</u>	<u>-</u>	<u>-</u>	<u>1,000,671.34</u>

In Balance of Unrestricted Funds brought forward, it includes the book value of Fixed Assets of £323k per the Balance Sheet. The rest is cash which is 6 months of reserves and savings towards the pool project. Broken out as follows:

Fixed Assets £323k

Designated Reserves (pool fund for us) £420k

Free Reserves (this is the six months operating costs) £108k

TOTAL UNRESTRICTED FUNDS £851k

## 14 Employee Count and Emoluments

### 14.1 Staff Costs

	This year	Last year
	£	£
Salaries and wages	103356	
Social security costs	9301	
Pension costs (defined contribution scheme)	2439	
Other employee benefits	1530	
Total staff costs	116626	

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party None

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party None

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

	This year	Last year
	£	£
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	0	

### 14.2 Average head count in the year

	This Year	Last Year
Fundraising	2.10	
Charitable Activity	20.00	
Governance	0.70	
	<b>20.70</b>	<b>0.00</b>