

HAMPSHIRE CHRISTIAN TRUST CIO

**Annual Report and Accounts
for the year ending 31 March 2025**

**Registered with the Charity Commission
Registered number: 1202996**

CONTENTS:**Page number:**

Trustees' annual report	3
Independent Examiner's report	6
Statement of Trustees' Responsibilities	7
Statement of Financial Affairs	8
Balance sheet	9
Notes to the accounts	10

Registered address:

Hampshire Christian Trust CIO
Lockerley Water Farm
East Tytherley Road
Lockerley
ROMSEY
Hampshire
S051 0LW

HAMPSHIRE CHRISTIAN TRUST CIO

Trustees' Annual Report for the year to 31 March 2025

The trustees present their annual report and financial statements for the period ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1, and the Statement of Recommended Practice applicable to all charities preparing their accounts in accordance with Financial Reporting Standard 102.

Aims and activities: We aim to advance the Christian faith through camps, house parties, or similar activities providing recreational opportunities for bible study and consideration of the teachings of Jesus Christ. We maintain links with other Christian groups arranging events of this kind and provide and maintain a campsite as a resource where such events can take place.

Trustees and key management personnel: The following persons served as trustees of the former unincorporated charity and continue to serve as trustees of the CIO:

Mark Donaghy	Martin Fielder (Chairman)
Jim Halifax	Deborah Drake (nee Halifax)
Simon Madgwick	Tara Madgwick (Secretary)
Jamie Munn	Maureen King (Treasurer)
Andrew Sullivan	Marcus Hardiman

Trustees serve in a voluntary capacity and do not receive any remuneration for their services. Individual trustees fulfil the day-to-day key management and administrative responsibilities of the charity. Each year we engage a suitable person to manage the campsite during the annual operational period. This period starts April 1st and continues until September 30th. The site manager is resident on site during the operational period to ensure the campsite is suitably prepared for groups arriving to use the campsite, and to assist them throughout their stay.

Trustees meet three or four times a year. New trustees are appointed on the personal recommendation of an existing trustee, or trustees, and will be persons who actively support the objects of the CIO, share our Christian ethos, and have a readiness to be more closely involved.

Operational review:

The campsite continued to be fully booked out for the 2024 season, despite a small reduction in the numbers of camps and events from 32 to 27. Each year we do expect some flex in our bookings and in 2024 slight reduction was largely attributed to church step back days, which are short in duration and numbers of attendees, and typically take place during term time weekdays, and so our weekend and school holiday bookings remained buoyant. The total numbers of people visiting the site remained relatively static although we did see a shift in the numbers of day visitors verses campers. Overall, another very busy season.

The trust commissioned additional third-party inspections of our fire and electrical systems as a response to changes in fire safety regulations in the autumn of 2023. These resulted in several upgrades and equipment changes. All of which has been completed during the campsite's closed down season in the autumn and winter of 2024/2025.

Since the end of the season the Trust have managed a significant amount of general maintenance to the site including road repairs, fencing replacement and it is continuing to

manage the removal and disposal of ash trees, due to ash dieback. The Trust also planted a variety of trees, working in partnership with Hampshire County Council's Tree Planting Programme. Through Hampshire Forest Partnership, the Trust planted 212 trees on site, including 12 disease resistant Dutch elms. Hampshire Christian Trust hopes to carry this partnership over into the autumn of 2025, planting more trees.

A specific donation was received from a faithful patron, enabling the purchase of new dining tables, storage trolley's and covers. These donations were used to replace the older round dining tables with new fold away style tables and storage trolleys. These new tables are a welcome addition allowing camps to easily change the purpose of the barn from a dining area to accommodate other activities.

Looking ahead into 2024/25, the Trust will continue to work to improve the site. A new grease trap will be fitted to the high-speed dishwasher installation to help manage grey water into our wastewater ponds system, and the trust plans to move towards environmentally friendly cleaning products to help to support the local environment, again including our natural wastewater management system.

Risk assessment: Appropriate policies and procedures are in place to protect against loss, failure, or harm, in respect of property, activities, governance or reputation. New users of the campsite are encouraged to visit the site before their event and make their own assessment of risks in using the site. All users are required to check they have adequate insurance cover for the activities they intend running at the campsite, and to have appropriate policies for safeguarding children and vulnerable adults.

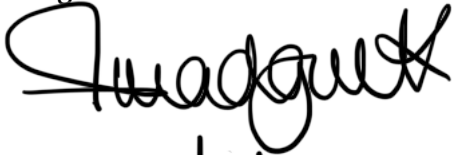
Financial review: Details of income received are provided at notes 2 and 3 to the accounts. Costs incurred are summarised at notes 4 and 5. Gifts and donations received are used to meet the cost of improving buildings, equipment, and facilities at the campsite. Income from land use is used on site maintenance, minor purchases of equipment, and camp running costs, and any surplus is added to reserves. The trustees are thankful for the help and support received from those using the campsite, and from other friends of the campsite.

Bank balances on 31 March 2025 amounted to £75,996 (2024:£74,232), an increase of £1,764 This is accounted for as follows:

Net outgoing resources	(7,772)
add back non cash items:	
Depreciation	<u>33,864</u>
Total generated	26,092
Changes in working capital:	
Net movement debtors/creditors	<u>1,423</u>
	27,515
Payment of funds:	
Additions to fixed assets	<u>(25,751)</u>
Net bank and cash movement	<u>1,764</u>

Reserves policy: Unrestricted gifts which are not immediately required to meet current expenditure are held towards the cost of future improvements to facilities, or for the cost of additions or replacements to equipment.

Signed on behalf of the trustees:

A handwritten signature in black ink, appearing to read 'Tara Madgwick', with a large, stylized initial 'T'.

Tara Madgwick (Secretary)

Date:

1/8/25

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAMPSHIRE CHRISTIAN TRUST CIO

I report to the trustees on my examination of the financial statements set out on pages 6 and 7, and the notes to the accounts on pages 8 and 9.

Responsibilities and basis of report:

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

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement:

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

- accounting records were not kept in accordance with section 130 of the Act, or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



John David Warry

Date:

29TH July 2025

Address:

21 Hinkler Road
Southampton
SO19 6FR

STATEMENT OF TRUSTEES' RESPONSIBILITIES

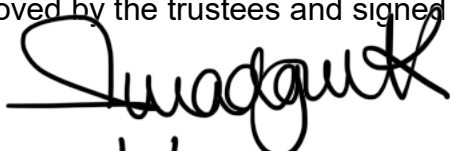
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity's affairs and its financial activities for that period.

In preparing these financial statements, we are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the activities will continue

The trustees are responsible for keeping proper records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:


Date: 1/8/25.

Tara Madgwick (Secretary)

HAMPSHIRE CHRISTIAN TRUST CIO
Statement of Financial Activities
for the year ending 31 March 2025

		31 March 2025	31 March 2024
		£	£
INCOME AND ENDOWMENTS FROM			
Gifts and donations - general funds	2	25,140	22,755
Income from land use	3	53,486	60,500
Bank interest		<u>2,714</u>	<u>1,561</u>
Total income		<u>81,340</u>	<u>84,816</u>
EXPENDITURE ON			
Site maintenance etc.	4	22,622	6,190
Camp running costs	5	33,526	22,988
Governance costs		(900)	780
Depreciation	1, 8	<u>33,864</u>	<u>29,632</u>
Total expenditure		<u>89,112</u>	<u>59,590</u>
NET INCOMING/(OUTGOING RESOURCES)		(7,772)	25,226
add:			
Funds brought forward		<u>739,412</u>	<u>714,186</u>
FUNDS CARRIED FORWARD		<u><u>731,640</u></u>	<u><u>739,412</u></u>

All incoming resources and resources expended relate to continuing activities.
There are no recognised gains or losses other than those shown above.
Values in column headed 31 March 2024 are for period 9 May 2023 to 31 March 2024.

The notes on pages 10 and 11 form part of these accounts

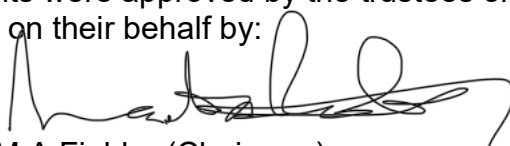
HAMPSHIRE CHRISTIAN TRUST CIO

Balance sheet as at 31 March 2025

	Notes	31 March 2025 £	31 March 2024 £
FIXED ASSETS			
Freehold land and buildings	8	521,724	535,165
Camp equipment	8	<u>133,811</u>	<u>128,483</u>
Total fixed assets		<u>655,535</u>	<u>663,648</u>
CURRENT ASSETS			
Debtors	9	3,295	2,432
Bank and cash		<u>75,996</u>	<u>74,232</u>
Total current assets		79,291	76,664
less:			
CURRENT LIABILITIES			
Creditors	10	<u>3,186</u>	<u>900</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>76,105</u>	<u>75,764</u>
TOTAL NET ASSETS		<u><u>731,640</u></u>	<u><u>739,412</u></u>
Representing:			
FUNDS OF THE CHARITY			
Unrestricted funds		731,640	739,412
Restricted funds		<u>-</u>	<u>-</u>
Balance carried forward		<u><u>731,640</u></u>	<u><u>739,412</u></u>

The accounts were approved by the trustees on
and signed on their behalf by:

Signed:


M A Fielder (Chairman)

25/6/25

The notes on pages 10 and 11 form part of these accounts

HAMPSHIRE CHRISTIAN TRUST CIO
Notes to the Accounts for the year to 31 March 2025

1. Accounting policies

General

The accounts are prepared on the basis of historical costs and in accordance with the Statement of Recommended Practice (FRS 102, as updated), and The Charities (Accounts and Reports) Regulations 2008.

Depreciation

Depreciation of fixed assets is calculated on a straight line basis each year to spread the cost of assets evenly over the expected useful life of each class of asset, as follows:

Buildings - 2.5% per annum;

Mobile accommodation units and cabins - 4% per annum;

Other equipment - 10% per annum.

Land, and additions to land, are retained in the accounts at historic cost less the appropriate proportion of historic cost directly related to disposals.

Donations and income from the use of land

These are accounted for when received.

Investment Income

Bank interest is accounted for on a receivable basis.

Resources Expended

These are recognised when the expenditure is incurred

Governance costs

These comprise expenditure relating to compliance with constitutional and statutory requirements.

2. Donations and legacies 31 March 2025 31 March 2024

	£	£
Donations	22,140	20,102
Gift Aid	<u>3,000</u>	<u>5,637</u>
	<u>25,140</u>	<u>25,739</u>

A single donation of £10,000 for capital items was received and spent during the period.

3. Income from land use 31 March 2025 31 March 2024

	£	£
Contribution from camps	44,547	52,278
Rental income	-	1,449
Solar Feed in tariff receipts	8,518	6,569
Sale of scrap metal	<u>421</u>	<u>204</u>
	<u>53,486</u>	<u>60,500</u>

4. Site maintenance etc. This year Last year

	£	£
Repairs and minor additions to equipment	15	6,190
Other costs	<u>22,607</u>	<u>-</u>
	<u>22,622</u>	<u>22,800</u>

HAMPSHIRE CHRISTIAN TRUST
Notes to the Accounts for the period 31 March 2025

	31 March 2025	31 March 2024	
	£	£	
5. Camp running costs			
Bank charges	7	7	
Insurance	5,804	3,606	
Electricity, water, other services	21,135	15,103	
Camp manager	5,357	3,666	
Staff training	140	110	
Business rates	<u>1,083</u>	<u>496</u>	
	<u>33,526</u>	<u>22,988</u>	
6. Trustees' remuneration and benefits			
Trustees' remuneration, or other benefits	0	0	
There were no employees in this period, or the previous period. The site manager in both periods was self-employed basis.			
8. Fixed assets	Camp site	Camp	
	land/buildings	equipment	Total
	£	£	£
COST			
Cost brought forward 1 April 2024	740,293	374,569	1,114,862
Additions during period	-	25,751	25,751
Disposals during period	<u>-</u>	<u>-</u>	<u>-</u>
Cost carried forward at 31 March 2025	<u>740,293</u>	<u>400,320</u>	<u>1,140,613</u>
DEPRECIATION			
Brought forward 1 April 2024	205,128	246,086	451,214
Charged during period	13,441	20,423	33,864
Disposals during period	<u>-</u>	<u>-</u>	<u>-</u>
Carried forward at 31 March 2025	<u>218,569</u>	<u>266,509</u>	<u>485,078</u>
NET BOOK VALUE			
At 31 March 2025	<u>521,724</u>	<u>133,811</u>	<u>655,535</u>
At 31 March 2024	<u>535,165</u>	<u>169,065</u>	<u>663,648</u>
Historic cost of land and services £202,649 (2023:£ 202,649).			
9. Debtors	31 March 2025	31 March 2024	
	£	£	
Income tax recoverable	1,339	839	
Other debtors	<u>1,093</u>	<u>10,881</u>	
	<u>2,431</u>	<u>1,397</u>	
10. Creditors			
Audit fee accrual	-	900	
Other creditors	<u>3,186</u>	<u>-</u>	
	<u>3,186</u>	<u>5,040</u>	