



camphill
village
trust

Annual Report and Financial Statements

Year ended 31st March 2024

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“I am happy to support the Trust because I feel my donations are put to excellent use.”

Foreword

From our Chair and Chief Executive

It is with great pleasure that we present Camphill Village Trust's Annual Report and Financial Statements 2023-24.

“Thank you to everyone involved with the Trust who has worked tirelessly and given their support to help deliver our Brilliant Basics foundations over the last two years. Our Trustees are immensely grateful for the hard work and dedication and excited about our plans to become a leader of a re-imagined future integrating Social and Green Care, enabling more adults with learning disabilities, autism or mental health problems to live healthy, active and independent lives through the power of nature.”

Michael Nutt, Chair

In 2023-24, we delivered the second year of our two-year ‘Brilliant Basics’ strategy, our response to a complex and challenging post-pandemic environment. Brilliant Basics set out to create the opportunity for both the people we support and our staff to be their best selves every day.



We wanted to build strong foundations for a successful future by working together, being resilient, recognising our status as a national provider and prioritising good quality supported living services. By doing what is important brilliantly, we provide a life of opportunity for everyone now and in the future.

We are pleased to report that, two years on, the majority of the objectives we set out to achieve have been delivered. Some have taken longer than expected or have evolved as would be expected but we are confident that the basics are now in place for us to move on to our new strategy, ‘A Brilliant Future,’ which will be launched in 2024, the year of our 70th anniversary.

We know that there will be further challenges but also believe that, by continuing to work together and building on our solid foundations, we will rise to them and continue to offer a life of opportunity for another 70 years.

Sara Thakkar, Chief Executive



Chair of the Board
Michael Nutt



Chief Executive
Sara Thakkar



Future Plans

A Brilliant Future is the name of our new three-year strategy from 2024. We launch it in our 70th anniversary year, with respect for our history and an aspiration to shape a new future for social care. The people we support are at the heart of our strategy, they have told us what is important to them. They remain at the centre of what we do.

A Brilliant Future follows our Brilliant Basics Strategy 2022-2024, which enabled us to emerge stronger following the pandemic with the fundamentals in place. Over the last two years our focus has been supporting the people of the charity to be their best selves every day. We have celebrated magic moments and heroic acts and have worked hard to define the things that differentiate us. We have built on our successes to create the foundations for our long-term future.

We believe that we can play a leading role in re-imagining social care - enabling independence through emotional, social and physical wellbeing - supporting the person as a whole. Our aim is to integrate high quality support, good quality housing with the proven health and wellbeing benefits of our natural environment. We want to unlock the connection between people and the planet.

Our role is to support people through participation in learning, meaningful work, family life, leisure activities and relationships. This creates a chance to live a happier, healthier, active and equal independent life. A Life of Opportunity.

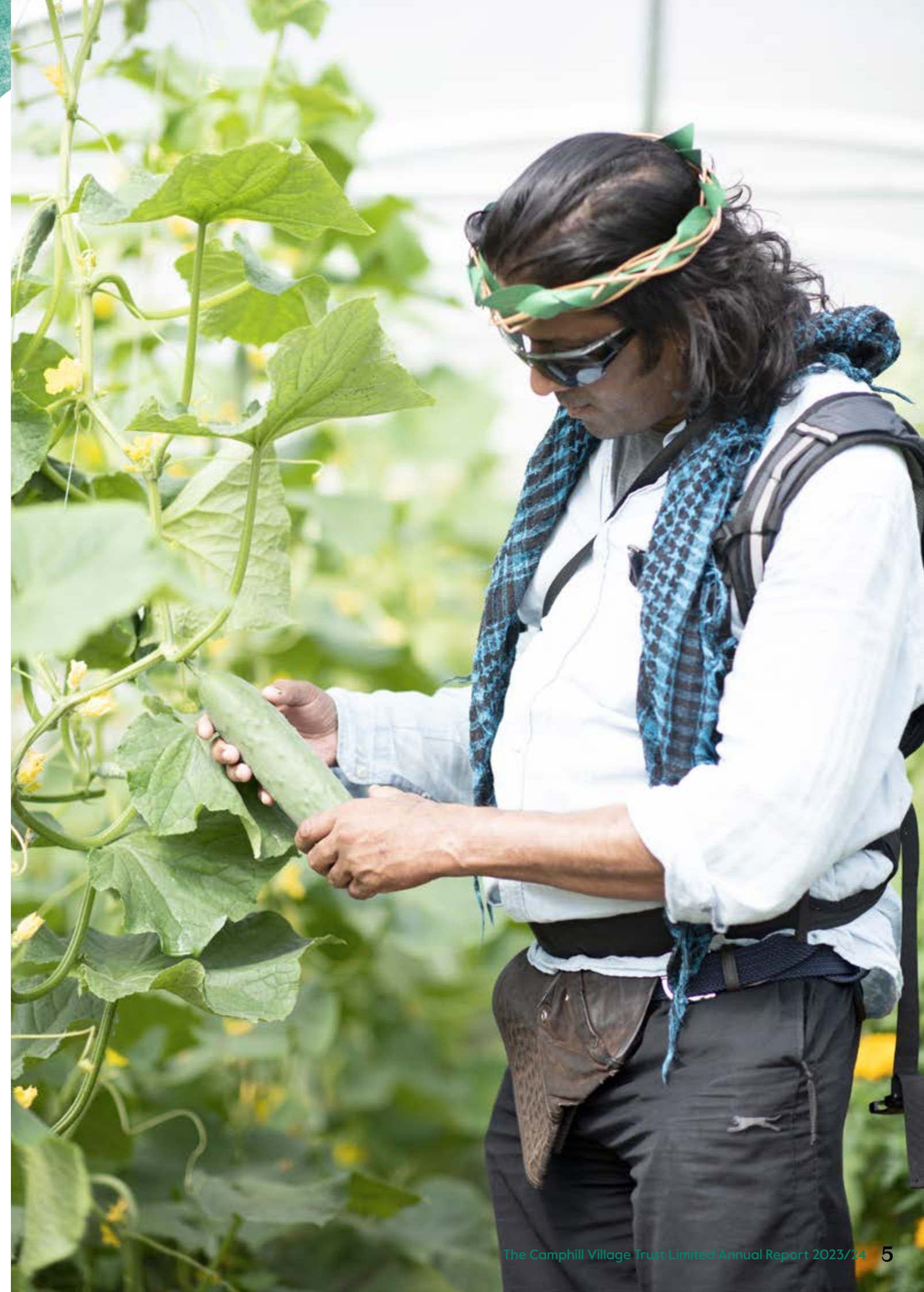
We will be known for driving personalisation. We will become technologically enhanced and advanced. We will focus on holistic wellbeing. To succeed in achieving our long-term sustainable goals we will Honour our Past, Provide for the Present and Lead the Future.

It's our plan and we deliver it together.

A special thank you to Dr Rachel Bragg, OBE for supporting us through our Theory of Change, helping to develop our impact quality framework and for continuing to provide us guidance and support to unlock our collective potential.

A stylized, handwritten signature in black ink.

Sara Thakkar
Chief Executive



Vision, Mission and Guiding Principles

Our Vision

To see more people with learning and other disabilities lead a life of opportunity.



Our Mission

To empower the people we support to lead more connected and fulfilled lives and make informed life choices through a culture of co-production and partnership.



Our Guiding Principles

Enabling potential

The Trust supports our people and those we support to develop, grow and be heard. We aim to build confidence and to create an environment that supports engagement, building skills and providing opportunity through high-quality active support and co-production.

Promoting purpose

The Trust provides opportunity to live healthy, active lives within a supported living model. This means the people we support can live an active life, understand the importance of making healthy eating choices and can contribute to the wider community on an equal basis through opportunity to learn skills, develop pathways to employment and volunteering and engage in therapeutic activity that respects traditional craft skills based on nature and the land around us.

Environmental respect

The Trust values and cares for the environment. This means that we understand the connection between the environment we live in and our wellbeing and that we actively promote living and eating sustainably, in harmony with the natural world. We want to play our role in making an impact on climate change and carbon neutrality. We want to maximise our long-term sustainability through our land and farming history and as a landlord of choice.

Social impact

We believe our people and resources should make a positive contribution to society. This means we support and develop initiatives to challenge issues faced by vulnerable members of society which in turn, enable the people we support to achieve greater integration into the wider community

Our year

April



A royal surprise from HM King Charles III, who met residents at our Croft Community during a visit to Malton. CEO, Sara Thakkar, explained our approach and values, while one of our residents, Carolyn, said: "It was very good. The King looked nice, and I told him about my life."

General Manager, Mike English, and our Larchfield Community set out on a sponsored hike to support adults with learning disabilities, autism, and mental health challenges.



June

Day Opportunities Manager, Kat Collins, was invited to afternoon tea at the House of Lords to meet others in the sector to talk about Women in Social Care.

Botton Village Creamery's Dale End Cheddar Cheese won an award at the Virtual Cheese Awards.



July

Our Delrow & St Albans Communities partnered with RADA (Royal Academy of Dramatic Art) to discuss accessible theatre and have an acting workshop.

Ashfield Garden – built a plastic bottle greenhouse as part of a community wide challenge. The panel thought this was a great idea that could be replicated in other communities / spaces.



November



The Botton Village Christmas Fair was attended by hundreds of people, strengthening our links with the local community.

Our Delrow Community welcomed the CEO and Leadership Team of the St Andrews Autism Centre, Singapore, who wanted to learn from our approach.

October

We celebrated success at the West Midlands Combined Authority Black Country Excellence in Care Awards. Lyne and Ian were finalists for the Carers Award, and Hollie won the Registered Manager Award.

Claire, who lives in our St Albans Community, ran the Great South Run 5k raising money for the trust.



September

Oliver, who lives in our Gloucester community, pursued his passion for food and cooking by embarking on a journey to become a qualified chef with an AQA qualification at our Taurus training facility.



August

We were invited to a reception at 10 Downing Street by Minister of State for Social Care, Helen Whately, to recognise and celebrate adult social care workers. Kate Morgan, our Head of Shared Lives, represented the Trust and said: "It was an honour to be invited, hear from other colleagues and be able to raise awareness about Shared Lives."



December



Jenny, a resident with us for 20 years, helped to demonstrate the transformative power of nature as she featured in our winter fundraising appeal. It told the story of her garden volunteering and selling Christmas trees, raising over £500k in total.

January

Our Larchfield Café and Bakery became the first business in the region to be officially recognised as Dementia Friendly by Dementia Action Teesside.

Our Cafe on the Corner in St Albans partnered with Rennie Grove Peace hospices to become a Compassionate Cafe.



February

Radio Botton, our own radio station, was launched following the suggestion of resident, Jonathan. Residents, colleagues and volunteers contributed to bring joy and connection to the community.



March



Delrow and St Albans held their annual 'out of season' pantomime, Aladdin, playing to a full house and raising lots of money for the Festover event later in the year.

Our Strategic Focus

Our Brilliant Basics Strategy has seven strategic priorities, which provided our focus throughout the year:

1. Our Supported Living Services

We will aim to provide greater access to the unique services of the Trust:

- We will build on our ethos and culture of co-production.
- We will build on our positive attention to quality and safety.
- We will continue to develop our model of care and support.

2. Our Supported Living Homes

We will develop an Asset Management and Investment Strategy:

- Develop a 5-year planned programme of repair preventative maintenance and investment.
- Develop our Repairs and Maintenance Offer in Communities using quality and value for money measures when making our decisions.



3. Our Land, Farming, and Social Farming and Gardening

We will develop an Environmental Sustainability Strategy:

- Develop and complete phases I&2 of our Natural Environment Audits across all communities.
- Understand and develop our approach to environmental and social governance, starting with clear estate management plans for each community.
- Make sure that our farms, land and social farms are safe and fit for people to live, work and grow and to enable our Life of Opportunity Green Care offer.
- Develop our sustainable Food Strategy to use our land well and to create opportunity to support healthy and active lives for those we support and in the development of our retail and enterprise strategy. Starting with mapping our approach to planting, growing and purchasing food from field to houses.

4. Our Retail and Enterprise

We will develop a Retail and Enterprise Strategy:

- Map our current ways of working and develop clear routes to opportunity, markets and growth in ethical and meaningful person-centred practices.
- Build on our educational offer to support access to work, skills, volunteering and meaningful activity

5. Our People

We aim to be an irresistible employer of choice:

- Complete a staff engagement survey and actively improve our listening skills and engagement across the Charity.
- Develop a People Strategy that puts the people of the Trust at the heart of its priorities, direction of travel and destination through meaningful collaboration, consultation and engagement every step of the way. This will be our value proposition developed by our People.
- Develop our candidate attraction strategy and support great people with great training and development opportunities that support people joining us and staying with us for the right reasons.
- Continue to review our terms and conditions making sure that they are both affordable for the Charity and add value to our People

6. Our Business Resilience, Fundraising and Finance

We will be a sustainable charity here for the next 100 years:

- Launch the approved Fundraising Strategy
- Develop a 5-year Financial Model that builds on the work undertaken in 2022
- Think differently about how we track our money, spend our money and how we think about value for money.
- Develop our understanding of Risk, Tolerance to risks and support our management teams to manage and mitigate risks every day.

7. Our Stakeholder Engagement

We will step change our approach to our stakeholders:

- Work more closely with local authorities to understand needs, opportunity and challenges.
- Broaden our engagement with a range of new partners and community development opportunities to learn, share and grow.
- Strengthen our brand as a charity and one Trust.
- Develop meaningful ways of engaging with families, carers and friends of those that we support.

“We are passionate about providing a life of opportunity for everyone we support. Our Brilliant Basics Strategy focused on continuing to provide the highest quality support possible, while also developing our commitment to environmental sustainability. We know that we can’t deliver our services without the help of our colleagues and supporters so that was also a key priority as we laid the foundations for our new strategy, A Brilliant Future.”

- Sally Watts, Supported Living and Green Care Director



Our Achievements

All our charitable activities focus on the people we support and are underpinned by our Brilliant Basics strategy.

Our significant achievements during 2023-24 included:

- Developing our 'My Life Survey' for the people we support to have a voice on their future with the Trust and for the Charity to better understand the needs/wants of those we support. 81% said that they were happy with the support that they received and just 1% said that they were unhappy.
- Celebrating our second graduation of AQA accredited certificates for adults at Severnside Skills reflecting our investment in skill development and empowerment.
- Renewing our Shared Lives Contract, emphasising our commitment to sustainable, inclusive housing.
- Remaining committed to continuous improvement on safeguarding learning initiatives, running Safeguarding learning events and gaining external validation through the Ann Craft Trust to support development of our new action plan during the year
- Finalising our Green Care approach, which will launch in 2024 as the focus of our new strategy.
- Introducing our in-house Property and Land Service (PALS) Team ensuring consistency of service delivery for the people we support on property and land requirements.
- Improved the management of our empty properties within our communities, including working with local authorities to understand their housing needs, mapping our existing tenancies to our properties and understanding why rooms may remain empty. A voids policy was approved during the year and this work remains a priority for the coming years.
- Continuing our focus on health and safety compliance resulting in strong performance, improved monitoring and reporting and a significant increase in resource to oversee a complex and diverse range of safety requirements.
- Launching a Fundraising Strategy to grow and diversify our voluntary income; delivering £5.5m in 2023-24.
- Implementing our candidate attraction strategy to support both recruitment and retention of the best people.
- Improving our engagement events with staff, people we support and families that included running strategy roadshows, establishing our 'Employee Voice' group and launching our 'Keeping Connected' News.
- Designing a new wide area network, refreshed aged hardware and strengthened the application management function to enhance our IT resilience.
- Implementation of two new major IT systems in Estates Management and People services, using technology to promote efficient ways of working.
- Strengthened how we demonstrate operational sustainability through conducting farm safe and natural environment audits. This has led to plans for regional growing, estate, and woodland management
- Remaining focused on the delivery of quality services which included mapping our readiness for the CQC single assessment framework, commissioning mock inspections at all communities by a third party and developing a new Quality Assessment Framework to address areas of improvement.
- Completed our planting schedules to be delivered in 2024-25 so our sustainable food strategy and farm-to-fork principle is re-established across all communities
- Conducted both an annual staff survey and an additional 'pulse survey' during the year, which were invaluable in developing our internal engagement strategy and to shape our aim to becoming an irresistible employer
- Delivered staff and family roadshows in all communities to enhance how we engage and listen to all our stakeholders on strategic priorities, helping us to set direction for 2024-25 and beyond.
- Strengthening our social media presence throughout the year to actively shape our external communications and highlight to a wider audience our magic moments and successes of the people we support.

"I've supported the Trust for lots of years and have always been impressed by the love and care that motivates you, and the practicality of all you do."



"It was wonderful to meet colleagues from other Shared Lives schemes and share stories about how this model brings amazing results for people with additional and complex needs."

We were happy to see that Helen Whately MP and the Department of Health and Social Care support this model, and we will continue to do our best to raise awareness about Shared Lives."

- Kate Morgan, Head of Service, Camphill Village Trust Shared Lives

Our Co-production Activity

We are committed to empowering the people we support to lead more connected, fulfilled lives and make informed life choices through a culture of co-production and partnership.

In 2023, we re-launched our 'I Statements', which were created by people we support during the pandemic and are now at the heart of everything we do.

I want you to look at me as a person not someone to care for.

I want to be in control of creating my 'life of opportunity'.

I want to be more confident in my life.



I want to grow and develop.

I want to be an active part of my community.

I want to be involved and connected with others.

I have skills and abilities, I may need support to get training, voluntary or paid work. It's all about the time you give to me.



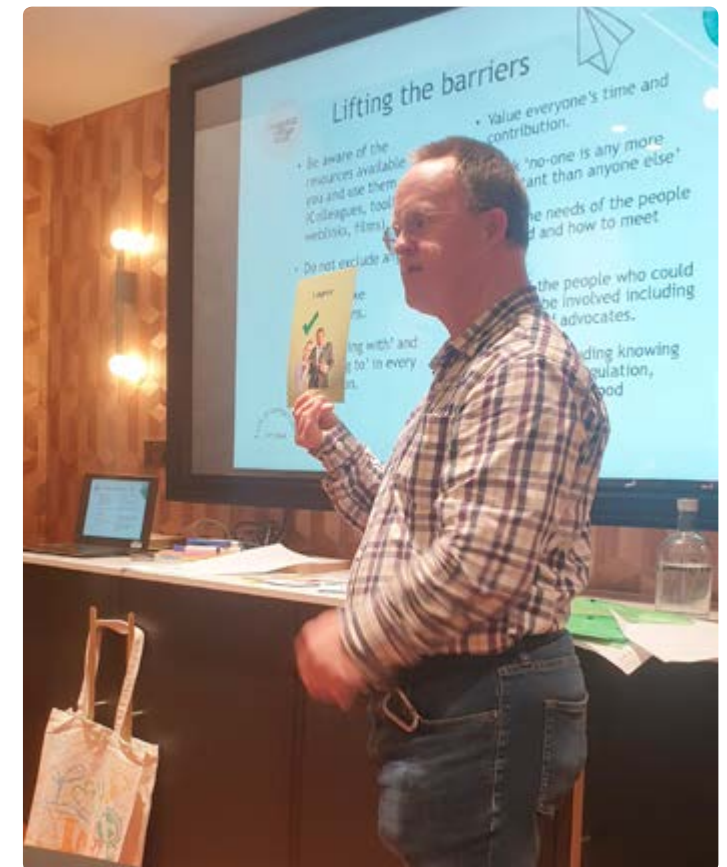
I can develop and maintain positive relationships in my own home and beyond.

I am thriving not just surviving.

All the people that are important to me work together to help me achieve my goals and live the life I choose.

Our 2023-24 aims were therefore to:

- Further embed the culture of co-production across the Trust. Promoting a 'doing with' culture.
- Improve the quality of what we do by increasing input from our Life of Opportunity reviewers.
- Grow relationships with key partners to cement our place in all localities.
- Develop the 'Green Team' projects to enhance our environmental credentials.
- Develop community-based projects led by the people who live there.
- Co-develop accessible resources for key subject areas including policies.
- Use forums and surveys to help inform future directions for the Trust.



The Life of Opportunity review teams completed 20 reviews throughout the year. They provided feedback to communities with summary updates given to our Executive Management Team and People & Quality Committee.

Our annual My Life Survey was completed by 199 people. A significant area of improvement is that 94% of people feel that they are supported to maintain their health compared to 85% in last year's survey.

393 staff have participated in embedding co-production workshops. Each workshop is co-facilitated by a person we support. Following each workshop participants pledge how they will use a co-productive approach in their work.

Groups in all communities have been working on co-designing and reviewing easy read versions of Trust policies. They reviewed or developed 11 easy read versions of Trust policies.

The regional forums had a focus on the I-Statement 'I have skills and abilities'. Throughout the year we looked at the abilities people have and the support they may need to use these to gain voluntary or paid work.

The Co-production Team has helped progress the Trust's ambition to increasingly centralise and rationalise its approach to working with people and

partners. One example was a co-produced and facilitated partnership event held at Botton in June 2023, which was attended by 71 key partners from across North Yorkshire.

The Transport Engagement Group, consisting of people supported from various communities, concluded their consultation in a report containing 40 recommendations and 35 potential solutions.

People we support have been actively involved in interviews for Board, Director and Senior Leadership positions.

"I love coming to Delrow - it's a little slice of heaven! Everyone is so friendly, and the staff understand my needs. It gives me stability."

- Natalie, Delrow Community

Our Fundraising

Gifts and donations are vital in enabling our community members to lead a life of opportunity. This year, we again extend our heartfelt thanks to our generous and loyal supporters who have given us a total of **£5.5m**.

Despite the ongoing effects of the cost-of-living crisis, we are extremely grateful to our individual supporters, who donated £1.8m over the course of the year including a fantastic response to our Winter Appeal when the average donation increased to over £70. As well as donations, we received valuable gifts of time and skill from volunteers, organisations and community groups. We are very thankful for the incredible kindness of individuals who gave philanthropic gifts worth £344k, as well as the continued support of the charitable trusts and foundations that gave us £207k. Finally, gifts in Wills continue to make a vital difference to us; we received 144 legacies in the last year, and over £3m in total during the year.

We spent a total of £542k on fundraising, resulting in a net contribution of **£4.9m** and a return on investment of 10:1.

Donations and fundraised income help us to cover the full costs of providing our programme of day opportunities, where there is a gap between the funding provided by care commissioners (local authorities) and the full cost of providing our services. Charitable income is also used to fund our co-production work, enabling people to take control of their own life of opportunity and have their say in how our communities are run.

In May 2023, we agreed our new two-year fundraising strategy, which will provide the foundations for long-term voluntary income growth. Our fundraising vision is:

To develop an integrated approach to fundraising to secure voluntary income over the next two years and to build a platform to enable sustainable growth in the mid to long term.

We will structure our fundraising activities around three fundraising pillars: individual giving, legacy & in memory, and philanthropy. This focus will allow us to maximise our resource on the areas most likely to be successful whilst also beginning to diversify our income.

“Everything to do with being a supporter is well managed. The staff I speak to are always helpful and friendly.”

How we fundraise

As a member of the Fundraising Regulator, we are committed to ensuring that our fundraising takes place in line with the Code of Fundraising Practice. Our fundraising has complied with the fundraising standards expected by these bodies.

Our Supporter Care Team is based in our first community, Botton Village, and is the first point of call for any donations.

What we do

- We send appeals and other requests for support to people on our database.
- We give our supporters control over how many fundraising appeals they would like to receive from us each year.
- We approach grant giving trusts for their support.
- We give talks about our work and encourage local community groups, organisations and companies, who are often based close to our own communities, to support our work.
- We undertake research on our supporters to identify people who may be able to give a significant gift, and we may ask those people identified to consider making a transformative donation to our work. We inform people how to opt out of this research.
- We aim to inspire our supporters to donate by telling positive stories about how people with learning disabilities and autism benefit from our services.

What we don't do

- We did not have any commercial participators fundraise for us during the year.
- We don't undertake any door-to-door fundraising or face to face street fundraising.
- We don't sell or lend our database of supporters to other charities or organisations.
- We do not make unsolicited calls or texts to our supporters. We don't fundraise in a way that feels intrusive, persistent or pressurises people into giving
- We received two complaints relating to our fundraising, both of which were resolved satisfactorily.



OUR FUNDRAISING

Jenny's Journey



Jenny, who has autism, moved into our Taurus Crafts community in Gloucestershire and has been with us for 20 years. Initially, she found schedules and making connections difficult. However, with the right support, Jenny was able to participate in meaningful work and embrace her passion for nature.

As a volunteer gardener at Taurus, Jenny gained daily access to nature, improving her mental and physical health, confidence, and wellbeing. Her work in the gardens has allowed her to develop personal skills and connect socially with others, transforming her life much like the gardens she tends.



“You have come into my life and have inspired me. You have encouraged me to explore and do more.”

- Jenny, Taurus Crafts Community



Jenny was featured in our Winter Appeal 2023, which has raised over £500k from our wonderfully generous supporters.

Our year in figures

71

key partners from across North Yorkshire attended our partnership event held at Botton Village.



The Life of Opportunity review teams completed

20

reviews throughout the year.



91,585

Donations received



Largest single gift:

£200,000



10

Graduates from Severnside Skills completing over

250

hours of work experience-based training.



Our 'Wild and Wonderful' project identified over

900

different species across our communities



£28,623

Online sales



393

staff have participated in embedding co-production workshops



Our biomass boilers have generated CO₂ savings of

12%

more than the previous year



Total fundraised income was



£5.5m

£3.1m



of which was from

144

legacy gifts



An estimated

3300

recreational visits to Botton Village on the public rights of way last year.



Co-designed, reviewed and developed

11

easy read versions of Trust policies.



My Life Survey was completed by

199

people



94%

of people feel that they are supported to maintain their health

81%

said they were happy.



Creating a Life of Opportunity for Alice, Eddie, and Natalie

In 2023, Camphill Village Trust continued to transform lives through therapeutic creative and outdoor activities. Thanks to the support of our communities, individuals like Alice, Eddie, and Natalie have experienced significant improvements in their wellbeing and confidence.

Alice's Story

Alice, who has a visual impairment and communicates non-verbally, has been part of our Delrow community for four years. She regularly attends music sessions, allowing her to express emotions through rhythm and tone. These sessions have significantly boosted her confidence and wellbeing.

Alice's mother shares, *"When Alice was stuck at home, it was clear she was bored and frustrated. From being someone who didn't enjoy socialising, that's now what Alice enjoys the most!"*



Eddie's Story

Eddie, who has lived at Delrow for nine years, has discovered a passion for performing arts. His love for acting and music has flourished, and he proudly shares, *"I've played the pantomime dame for the last three years. I'm brave enough to do solos now!"*

Eddie's confidence and skills have grown immensely through these creative resources.



Natalie's Story

Natalie finds joy and therapeutic value in pottery. She loves to lose herself in her detailed designs, saying, *"I can let my imagination run wild, making whatever creatures I want."* These activities help Natalie manage her anxiety and provide a sense of satisfaction.

Throughout 2023, our day opportunities have continued to offer a wealth of therapeutic creative and outdoor activities across all our communities.



Key Performance Indicators

We use Key Performance Indicators to ensure we are performing against our targets. These are linked to our four directorates: Supported Living and Green Care, Estates, Resources and Fundraising & Communications and were updated in February 2024 as part of the annual review. During 2023-24, we monitored progress against a total of 39 KPIs, with the main ones detailed below:

Supported Living and Green Care

KPI	Target	Actual
% of Commissioned Hours v Support Delivered	95%	99.5%
Every person we support has a Care and Support Plan containing Goals and Aspirations	95%	99%

Estates

KPI	Target	Actual
Asbestos - Annual Risk Assessment/Reviews completed prior to Anniversary date	100%	91%
Electrical - 5-year checks completed prior to anniversary date	100%	95%
Farm - Annual Machinery Service and inspection completed prior to the anniversary date	100%	97%
Fire - Risk Assessment (FRA) and Annual Review Completed Prior to the Anniversary Date	100%	95%
Gas - Annual Servicing Completed Prior to the Anniversary Date	100%	100%
Water - Legionella Risk Assessment and Bi-annual review Completed prior to anniversary date	100%	100%

Fundraising

KPI	Target	Actual
Net Fundraising income against YTD target	>95%	129%
Gross Fundraised income against YTD target	>95%	115%

Resources

KPI	Target	Actual
Trust overall net result against budget	>95%	145%
Current Ratio - current assets/current liabilities	4.5	3.5
% of creditor payments made within 30 days	90%	93%
Average debtor days outstanding	<40 days	<42 days
% Fully Funded of enterprise and day opportunities	95%	93%
Staff Turnover	22%	16%

In 2023-24 the results of an independent staff survey will help the board agree the target for engagement across the Trust.



Acknowledgements

We would like to thank all donors and funders for their generous support, which helps us provide a life of opportunity for those who we support.

We are especially grateful to those named below (and those who don't wish to be named) who gave us over £1,000 this year.

Individuals

Angela Crockatt	Lita Waldron	Mrs M A Hill
Angela Kirker	Martyn Smith	P J Moule
Christine Bhatt	Michael de la Hunt	Patricia Johnson
Christopher Hill	Michael McCann	Peter Hill
Derrick Courage	Miss B J Cadbury	Peter Wainman
Dr R Harding	Miss P Walker	Robert Avis
Heather Kirk	Mr D J Roberts	Robert Clift
J G Charles	Mr Geoffrey Carter	Steven & Jane Griffin
Joan Budd	Mr R C Brewer	Susan Turner
John & Marion Longden	Mrs A N W Peebles	
John McGrath	Mrs Kate Dugdale	

Charitable Trusts

- Caram Trust
- David Lister Charitable Trust
- Nancy Bateman Charitable Trust
- Shirley & Ian Watson Charitable Trust
- Spurrell Charitable Trust
- The Bentley Family Trust
- The Constance Travis Charitable Trust
- The Fulmer Charitable Trust
- United Spiritual Fellowship
- W L Pratt Charitable Trust
- Whitaker Charitable Trust

Companies

- McDonald Water Storage Ltd
- The Portland Fuel Group of Companies
- Murphy-Neumann Charity Company Ltd





Structure and Management

Principal Addresses and Advisers

Company number 00539694

Country of Incorporation - United Kingdom

Charity number 232402

Country of Registration - England and Wales

Registered Office:

The Kingfisher Offices,
9 Saville Street, Malton, YO17 7LL

The Camphill Village Trust Limited uses 'Camphill Village Trust' and 'the Trust' as operating names and these names are used throughout this document.

Bankers

NatWest Bank
2nd Floor Argyll House
246 Regent Street
London
W1B 3PB

Solicitors

Anthony Collins LLP
134 Edmund Street, Birmingham, B3 2ES
Crossland Solicitors Ltd
99 Park Drive, Milton Park, Abingdon,
Oxon, OX14 4RY
Lester Aldridge LLP
Russell House, Oxford Road,
Bournemouth, BH8 8EX

Auditor

Sayer Vincent LLP
Chartered Accountant and
Statutory Auditor
110 Golden Lane, London, EC1Y 0TG

Trustees

The charity's members elect all trustees including those appointed by the trustees to fill any interim vacancies, in accordance with the charity's Articles of Association. In such cases, those trustees are required to offer themselves for re-election at the next following AGM. Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Michael Nutt - Chair

Tim Bishop - Vice Chair (resigned 8 August 2023)

Michael Green Vice Chair (since 8 August 2023), Chair of Investment Committee, Chair of Remuneration & Nominations Committee

Rita Asamoah - Chair of Quality and People Committee (joined 8 August 2023)

Teresa Jennings (joined 8 August 2023)
Ann Kenney

Jean Henderson - Chair of Quality and People Committee (resigned 8 August 2023)

Andy Simons

Katie Stevens - Chair of Audit and Risk Committee

Jeremy Young (resigned 28 November 2023)

Key management personnel

Sara Thakkar
Chief Executive and Company Secretary (resigned as Company Secretary on 29 January 2024)

John Nixon
Interim Director of Finance & IT (resigned 19 April 2023)

Heather Lees
Interim Director of Finance & IT (appointed 3 April 2023; resigned 31 March 2024)

Fiona l'Anson
Resource Director & Company Secretary (appointed 29 January 2024)

Tessa Nixon-Spiller
Interim Fundraising Director (resigned 17 July 2023)

Matthew Wilkley
Fundraising & Communications Director (appointed 2 October 2023; resigned August 2024)

Andrew Myer
Interim Operations Director (resigned 30 May 2023)

Sally Watts
Supported Living & Green Care Director (appointed 2 October 2023)

John Lucey
Interim People Director (resigned 31 May 2024)

Claire Twaites
Estates Director (appointed 11 September 2023)

In 2022-23, the Trust made a conscious and planned decision to invest in experienced interim staff to support the delivery of the Brilliant Basics programme and accepted that there would be a higher turnover of management personnel based on this decision. A clear strategy and supporting leadership model were implemented during the 2023-24 year with permanent leadership appointments now having been made.

Governing document

The Camphill Village Trust Limited ("Camphill Village Trust") is a charitable company limited by guarantee, registered as a charity, and incorporated in England and Wales as The Camphill Village Trust Limited on 26 October 1954. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. The last updates to the Articles of Association, incorporating the Memorandum of Association, were adopted by special resolution at a General Meeting on 22 December 2012.

Our objects

Camphill Village Trust's objects, contained in the company's Memorandum of Association (which were first adopted in this format in 2012) are: "for the public benefit, to relieve sickness, promote good health, provide care to and advance the education and training of people with a disability (whether mental or physical), the young, the old, or people otherwise in need, in accordance with the principals of Dr Rudolf Steiner (as summarised in the Appendix to this Memorandum), particularly (without limitation) by the establishment and maintenance of communities in the form of villages, residential houses, day centres, kindergartens, schools, colleges or other types of social and/or educational community, in which beneficiaries live and/or work and/or to which they otherwise resort in community with persons providing support.

Financial Review

Our overall result for the year

The financial statements show Camphill Village Trust having a net surplus of £1.02m (2023: £1.04m deficit). The improvement of £2.1m from the prior year is a direct result of gains on investments of £2.2m. The charity faces increased financial challenges of providing day services within a model of care and support that are not fully funded by local authority commissioners. The net position prior to investment gains shows a £1.1m deficit for the year, a worsening £0.9m compared with 2022/23.

Operating result

The table below shows a marginal improvement in the operating result, from a deficit of £7.6m for the prior year to a deficit of £6.5m for the year ended 31 March 2024.

The net operating deficit results are a consequence of the continued social sector challenges in respect of funding which is not covering our cost for delivering care. The operating result has been impacted by the national minimum wage increase, without the equivalent uplifts from commissioners. Camphill Village Trust has not compromised on delivery of quality care or our focus on efficiencies and continues to collaborate with the local authorities in addressing this issue of underfunded services.

Income from charitable activities increased by 13.2% compared to the prior year whereas expenditure from charitable activities has increased by only 6.8% which resulted in a marginal improvement in our operating deficit. Our legacy income in 2023/24 was £2m less than in the prior years, meaning that despite another fantastic year of fundraising we have a deficit before investment gains of £1.1m. Detailed figures are set out below.

Income	2024 £m	2023 £m
Total income from charitable activities	25.43	22.47
Investment income	0.70	0.48
Total operating income	26.13	22.95
Expenditure on charitable activities	(32.69)	(30.57)
Net operating deficit	(6.56)	(7.62)
Impairment Provision	-	-
Fundraising donations (net of costs)	1.88	1.84
Legacy donations	3.06	5.06
Other income	0.47	0.49
(Deficit)/surplus before net investment gains	(1.15)	(0.23)
Net (loss)/gains on investments	2.17	(0.81)
Net movement in funds per SOFA	1.02	(1.04)

Income by type	2024 £m	2023 £m
Community, care & housing	22.4	19.8
Farm, land & workshop production	3.0	2.6
Donations	2.4	2.5
Legacies	3.1	5.1
Other	1.2	1.0
Total	32.1	31.0

FINANCIAL REVIEW

Expenditure

Overall, our expenditure increased by £2.1m. Areas of higher costs continued to be in relation to utilities and property repairs and maintenance. A full breakdown of cost categories can be found within Note 6 of our financial statements.

- £32.69m on charitable activities (2023: £30.57m)
- £0.55m on fundraising and Trust marketing activities (2023: £0.63m)
- £0.08m on governance costs (2023: £0.07m)

Balance sheet

Tangible assets have decreased by £0.9m to £78.4m, depreciation charge in the year of £1.8m offset by £1m of capital additions and £0.2m of disposals. The major additions in the year included property refurbishments of £0.6m and investment within plant and machinery and fixtures and fittings of £0.3m. The disposal related to properties no longer required by the Charity as part of our long-term Asset Management plans.

Investments have increased by £2.6m from £18.8m in 2023 to £21.4m for the year. This includes £0.5m of cash reinvestment and relates to a global increase in investment values after the turbulence of prior years.

Reserves policy

The level of reserves held by the charity is kept under regular review in accordance with Charity Commission guidance. This is to enable the policy for holding reserves to remain relevant and up to date, while also ensuring:

- Any restricted funds are identified and segregated.
- Appropriate allocations for known or likely future commitments are made (designations).
- The balance of general reserves is sufficient to maintain the financial security of the Trust and at the same time fund its strategic plan.
- Where any excesses or shortfalls in general reserves are identified, the trustees can plan to deal with such, and provide details in this report.
- The trustees can identify the extent general reserves are 'free reserves,' in other words the extent to which these reserves are represented by liquid assets in the balance sheet.

The policy is to establish the level of general reserves needed and to estimate the amount of free reserves necessary to maintain financial security. This is informed by the requirements of the charity's strategic plan, the risks to which the charity is exposed and the revenue and cost budgets for the forthcoming period together with communities' forward forecasts, and capital expenditure budgets not already included in designated funds. It includes, but is not limited to, the need to safeguard against volatile income and align the current cost base to enable sustainability in an environment of reduced voluntary and service income.

The trustees believe that the current level of general reserves of £13.7m (2023 £12.04m), are at an appropriate level necessary. Movement in funds compared to the previous year are detailed in note 24. The Trust started its annual review of its reserves policy in 2023/24 and will finalise this during 2024/25.

Restricted funds

Restricted funds total £2.2m (2023: £2.1m). They principally comprise historic donations or legacies where the donor has specified the money is to be spent in a particular community or on a particular project.

Designated funds

Designated funds total £93.4m (2023: £94.1m). The key designations are set out in note 25 to the financial statements.

Free reserves

We have a single reserves measure.

This measure mandates that the charity holds a minimum level of cash and liquid instruments to ensure that the charity will still be able to discharge its financial commitments as they fall due over the course of the current five-year plan. Cash and investments are managed and should exceed a minimum of three months but are not expected to exceed six months annualized forecast operational expenditure.

Derivation of General Reserves	2024 £000	2023 £000
Total reserves	109.29	108.26
Less restricted reserves	(2.22)	(2.12)
Less designated reserves	(93.4)	(94.10)
General reserves - free	13.70m	12.04m

Free reserves measures

Year actual/ forecast	Costs £000	Free Reserves £000	Months cover
20/21	28,943	9,560	3.96
21/22	26,990	12,536	5.57
22/23	30,572	12,044	4.73
23/24	32,636	13,698	5.04
24/25	34,535	12,572	4.37

Investment policy

As set out in its Articles of Association, the charity has absolute discretion to invest money not immediately required for operational or capital expenditure.

The charity’s investments on 31 March 2024 totalled £21.4m (2023: £18.8m). These investments are managed by HSBC Global Management (£15m) and Sarasin Partners (£6.4m). The performance of these investment managers is overseen by the Investment Committee, which reports to the Board of Trustees.

The charity reviewed and updated its statement of investment principles during 2023/24 and these were approved by the Board in February 2024.

Established in line with Charity Commission guidance, this sets out an appropriate risk approach to managing the investments. The trustees consider that a medium to long-term investment policy, which aims to preserve the capital value of the assets invested while trying to achieve a real return on them, remains appropriate.

Although the Trust’s membership has not been specifically consulted on this subject, the Board’s policy is not to invest in businesses whose activities would conflict with the aims of the organisation or might alienate its membership. These exclusions cover businesses directly involved in either armaments and/or tobacco.

Going concern

Going concern is a fundamental accounting concept which underpins the preparation of all UK companies’ financial statements. Under this concept, it is assumed that a company will continue in operation and that there is neither the intent nor the need to liquidate it or cease trading.

The trustees confirm that they have considered the key operational and financial sensitivities which may affect the charity’s ability to continue its operations.

In the context of the level of free reserves the charity has at its disposal, and through consideration of its strategic plan and financial projections, the trustees consider that there is a reasonable expectation that the charity has more than adequate resources to continue in operational existence for the near future. Accordingly, we continue to believe it is appropriate to adopt the going concern basis in preparing the annual financial statements.

“I feel like people help and support me. I have a good life.”
- Sandra, Stourbridge Community





“Without the encouragement of my colleagues and the Trust, I would not be where I am today. Over the years I have grown my skills, knowledge and experience and progressed into leadership. I am grateful to the people that believed in me, I could not ask for a more fulfilling job!”

- Hollie Fletcher, Registered Manager for Supported Living, Stourbridge Community

People Review

People Strategy

During 2023-24 the Board approved our People Strategy and published our long term aim to become an irresistible employer.

We define this as:

- A strong, stable and skilled workforce.
- A healthy level of employee turnover that retains good people whilst also integrating new ones who bring their enthusiasm and innovative ideas.
- A culture of high performance with a social conscience.
- Employees who are familiar with performing the basics of their role and are comfortable with the discipline instilled in all systems and processes.
- The Trust being considered a safe place where they feel they can bring their whole self.
- That employees feel engaged and glad they work here.

The strategy aims to initially focus across six areas of priority as a pre-cursor to developing its “Irresistible Employer” Status with staff from across the Trust: recruitment and retention, growth, equality, diversity, inclusion and belonging, leadership, management and communication, wellbeing and recognition and reward.

Employee Engagement

The Executive Management Team regularly engage with the Charity’s employees and find the insight gained extremely useful. Some of the ways this is undertaken include:

Employee Voice: this group meets monthly throughout the year and comprises of a number of employees. They span the many teams and communities of the Trust and they come from the wide and diverse roles and professions represented in the Trust. The Voice provides a space for experiences to be shared, queries to be raised and an opportunity for the Trust to hear how it can move closer to its aim of being an irresistible employer.

Engagement and Pulse Surveys: much of the evidence used when formulating the People Strategy came from a comprehensive engagement survey to all employees. They were asked their opinion on every key aspect of working at the Trust. Later during the year an additional pulse survey was published, and employees were asked fewer and more focussed questions on specific topics such as current and future benefits. The results have been used to inform future projects to more closely align employees with what they value more about working at the Trust.

Staff Turnover

Recruitment and retention remain a key risk and turnover is a key indicator of how well we are managing it. The volatility and low wages that characterise the social care sector meant retaining the best people became more of a challenge than ever. By continuously improving recruitment practices and induction programme our turnover has stabilised at a good level over the course of the year. At the end of 2023-2024 our achieved 15.8% turnover, a figure more than 13% less than sector comparators. This will continue to be monitored and risks mitigated through plans and projects concerning candidate attraction and employee retention.

Gender Pay Gap

We are required by law to collect, report, and publish our gender pay gap on an annual basis. Our mean pay gap is 7.8% which compares favourably with the national average of 14.9%. The pay gap is driven by the considerable number of roles we have that are mostly associated with the social care sector. We operate in a market heavily weighted by female employees. Our gap in comparison to the benchmark compares favorably.

Equality, Diversity, Inclusion and Belonging (EDIB)

We are committed to providing an environment in which the people we support, and our employees and volunteers can thrive, regardless of their personal circumstances. The Charity will increase our communication and impact within all areas of equality, diversity, inclusion and belonging including gender and ethnicity, through its immediate and associated stakeholder groups. During the year we have undertaken an initial workshop to map our activities which will inform us of our next steps in this vital area of work.

Our objectives ensure that we work directly to provide support and development to a range of persons and stakeholders with challenges in their development and integration into their communities. Most of our residents receive personal support, accommodation, and services in various locations.

Measurement of our data on employees is an indication of our commitment to mature our EDIB focus. Our data is relative to the sectors in which our roles are most associated. For example, the role of Support Worker is our most populous role and most found within the adult social care sector, which is dominated by women. This principle will inform us which targets are appropriate for the future and will feed into the formulation of our EDIB Strategy.

Energy and Carbon Reporting

The UK government's Streamlined Energy and Carbon Reporting (SECR) policy was implemented on 1 April 2019, when the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 came into force. Camphill Village Trust meets SECR qualification criteria in the UK.

The reporting period for the compliance is 1st April 2023 – 31st March 2024. Included within that are 'Scope 1' (e.g. combustion of fuel, fugitive and process emissions) and 'Scope 2' (electricity) emissions. The footprint is calculated in accordance with the Greenhouse Gas (GHG) Protocol and Environmental Reporting Guidelines, including streamlined energy and carbon reporting guidance.

Overall The Camphill Village Trust's emissions were 1114 tonnes of carbon emissions (846t 2022/23). Both Scope 1 and Scope 2 emissions saw an increase this year compared to previous years. The Scope 1 emissions increase includes Kerosene (+45 tonnes of carbon – not reported in 2022/23), with direct fuel transport² emissions increasing by 13%. The Intensity Ratio was calculated at 3.4 tCO₂e/supported beneficiaries 2.26 in 2022/23).

It should be noted that the emissions and Carbon footprint data comprises a number of assumptions with 8% of data estimated.

The Trust has begun to implement a program of energy efficiency measures across their community portfolio designed to reduce energy consumption and improve energy efficiency over the forthcoming years. With a complex portfolio of historic, listed and original farm buildings there are limitations to insulation opportunities, however EPC insulation and LED improvements have been introduced into several properties.

Other carbon reduction initiatives:

- Co-production activity to deliver 'Green Team' initiatives and projects to reduce the impact on the environment, including a partnership with Middlesbrough Environment City.
- Utilising Biomass to provide 56% of our heating (Biomass is not measured within the SECR reporting).
- Phasing in battery-operated garden tools.
- A review of transport and Electric vehicles is underway.
- A stock condition investment programme has identified priorities for lower performing EPC rated properties to address insulation, windows and roofs and LED lighting.

Governance

The Board of Trustees

The Board of Trustees (the members of which are also directors of the charitable company, under company law) comprises up to nine members, being the maximum permitted by the Memorandum and Articles. Full details of the trustees who held office during the period are set out in the Reference and Administration section at the start of this report.

All new trustees undertake an induction programme including a structured introduction to the charity, its founding philosophy as well as visits to communities. The focus is on ensuring we recruit a diverse Board that have a range of skills and experiences aligned to the strategic direction and purpose of the Charity. Training and development sessions in key areas are facilitated annually and include safeguarding, health and safety and governance training.

All trustees are recruited through a robust and transparent process that involves our community members plus references are obtained and DBS checks completed.

Many of our board members have a personal or professional knowledge of the social care sector. They give their time voluntarily and receive no benefit from the charity in respect of their duties as trustees. Any expenses reclaimed from the Trust are set out in note 9 of the Financial Statements.

The following committees support our Board of Trustees:

Audit and Risk Committee

Provides focus and oversight in respect of the financial reporting processes, planning and budgeting compliance and corporate risk and internal controls.

Investment Committee

Provides focus and oversight in respect of review of the Trust's Development and Asset Management Strategy, Innovation and major projects, the Treasury and investment portfolio rules, and the long-term financial plan in relation to major project delivery.

Quality and People Committee

Reviews and monitors the quality of services delivered to people supported by the charity and oversight of safeguarding and health and safety practice. Promotes the delivery of best practice and organizational learning and receives updates from Quality-of-Life reviewers.

Remuneration Committee

Oversees all matters relating to the recruitment, succession, appraisal and remuneration of the Chair, members of the board and the CEO. Reviews and advises on all matters in relation to the remuneration framework and Reward Strategy.

Trustee duties

The trustees undertake the duties laid down in the charity's governing documents. As trustees, they fully acknowledge they are responsible for the governance of the charity and the protection of its assets. The board takes ultimate responsibility for the implementation of equal opportunities and health and safety within the Trust. To discharge these responsibilities, the formal board meets regularly during the year, as well as holding additional, externally facilitated governance and strategy workshops. Meetings of the various board committees and other advisory groups in which trustees lead and participate were held regularly throughout the year at intervals commensurate with business needs.

The Directors and Trustees of Camphill Village Trust have complied with their duties regarding matters in section 172(1) of the Companies Act 2006 in the following:

Long-term plans

All key decisions that will have an impact on the long-term future of the charity are discussed at the relevant sub-committee and board. For major and long running projects, the board receives regular updates to ensure that there is appropriate oversight, and that appropriate action is taken where necessary.

Strategic risks to the Charity

The Board, through the executive team, maintains a detailed risk register identifying principal risks (as detailed in the section above) and impact to the operation of the charity and stakeholders should certain scenarios transpire. A full review of risks associated with such key decisions and related mitigations in the event of the occasioning of risks is conducted monthly by the executive team and quarterly by the Audit and Risk Committee in detail. Strategic risks are reviewed by each relevant committee and overseen by the Audit and Risk Committee.

¹ 2022/23 data adjustment to address missing data in the previous report.

² Greyfleet transport costs omitted as not included in the 2022/23 data; noting also private vehicle data is not currently collected.

Investments

Investments are maintained to provide security of liquid resources and a return in line with risk. The funds are managed professionally by third party finance specialists and risk aversion is a factor for the trustees to review on a continual basis. Investment is only sanctioned in permitted activities and locations. The Trust started a review of its investment policy during 2023-24 and will be finalising this during 2024-25.

Public benefit

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011, by referring to the Charity Commission’s general guidance on public benefit when reviewing the aims and objectives of the charity and in planning its future activities. The trustees consider how all existing and planned activities will contribute to the aims and objectives set out in its governing documents.

Membership policy

Camphill Village Trust exists to further its charitable aims, rather than to benefit its members. This policy aims to ensure that any changes to the membership of the Trust will benefit the charity, and the people it exists to support, now and in the future.

All membership application decisions lie with Camphill Village Trust’s trustees. Decisions are made in accordance with the Trust’s governing document (its Memorandum and Articles of Association) and any rules made by the charity trustees in accordance with the governing document, based on what is in the best interests of the charity.

On 31 March 2024, the charity had 413 (2023: 472) members. All members have full voting rights under the charity’s Articles of Association. Each member guarantees to contribute an amount not exceeding £1 to the assets of the charitable company in the event of a winding up.

Rules relating to membership are at the discretion of the trustees, including the admission of new members and removal of members in accordance with the relevant paragraphs of the charity’s Articles of Association.

Related parties and relationships with other organisations

The Trust has no related party transaction or relationships.

Remuneration policy for key management personnel

The trustees regard the executive management team (EMT) as its key management personnel in the context of the Charities SORP (FRS102).

The charity, led by its trustees, aims to ensure that its key personnel are of suitable quality and have the necessary commitment to manage the affairs of this complex and high-profile charity to a high standard. With these objectives in mind, the trustees accept that the charity needs to offer a remuneration package that will attract and retain suitably skilled senior managers.

The remuneration packages for all executive management of the Charity are specifically approved by the trustees. All roles are benchmarked by reputable external specialist reward consultants.

Executive Management Team members have the same pensions and other benefits as all staff in the charity including a modest car allowance for staff whose role requires extensive business travel. There are no performance bonus arrangements in place.

Policy of employment of disabled persons

The charity supports the people we support by both providing care and creating the environment for “a life of opportunity” through meaningful work, volunteering, experience and skills. The Charity employs 9 service reviewers who are residents of the Charity. They provide independent insights to the quality of care from a lived experience perspective. Their findings are reported directly to the Quality and People Committee.

The charity will not discriminate against a disabled person for a reason that relates to their disability or treat them less favourably than a non-disabled person. The charity will conduct an individual risk assessment for every employee or volunteer with a disability. This will identify any reasonable adjustments it needs to make in the workplace, or job, for the person to contribute fully to the work of the charity.

Relationships with stakeholders

The charity has the following direct stakeholder group:

Residents & supported individuals	552
Charity personnel	669

Stakeholder relationships and development

The board receives regular updates in respect of all stakeholder complaint levels and any underlying themes. The board regularly discusses the nature of the relationships it wants with key stakeholders and there are clear processes for engagement with suppliers, families, volunteers, councils, and donors. The Trust recognizes the vital role all these stakeholder groups play in the work of the charity.

Principal risks and uncertainties facing the charity

The social care and charitable sectors in which the Trust operates continue to be under significant scrutiny and significant downward pressure on funding streams and longer-term stability.

The principal risks facing the charity are:

Risks	Mitigations
Long term financial sustainability - the Trust does not have clarity on the long-term sustainability of its funding model and transparency on its value for money ethos.	A 5 year Financial and Funding model in development to underpin our new strategy A Fundraising Strategy Robust budget setting and financial reporting to underpin investment decisions
Cyber security - Data breach/Cyber-attack could create a serious and damaging event for the Trust. Weak business continuity planning, or regulatory intervention could reduce the ability of the Trust to act and recover.	External cyber security review completed, and areas of improvement identified. Upgrade of wireless infrastructure underway Increased use of IT systems provided by external parties to reduce reliance on internal processes. Focus on mandatory training for staff on cyber security. Review of Business Continuity and Major Incident Planning during 2024/25.
Data protection - Data Protection/GDPR a serious breach could damage the reputation of the Trust and lead to a significant fine. In addition, the quality of data and its integrity could put the Trust at risk as data sources are unclear and not tested nor consistent.	External review of progress against our GDPR action plan completed to support new prioritisation of work. Documentation retention and disposal policy updated, and assurance sought to test use.
Health and Safety - Failure to have in place robust Health & Safety policies and ways of working, along with a failure to demonstrate a positive safety culture, can lead to death or injury and with it, serious financial and reputational risk.	Health and Safety Policy in place annually reviewed. Improved reporting to the Quality and People Committee on defined aspects of risk In-house Quality and Health & Safety Team. Health and Wellbeing lead within HR. Head of Health & Safety in place taking responsibility for occupational H&S. Head of Natural Environment role to address H&S across land/farming functions. Head of Assets and Compliance role taking responsibility for property compliance and robust management of the external contract.
Regulatory - Failure to have clear and specific Governance and decision-making frameworks in place could damage the quality and purpose of both business oversight and operational delivery.	Membership of local, regional, and national sector bodies to remain informed and influence impact of change. Charity Governance Framework assessment against compliance. Scheme of Delegation in place and reviewed. Statutory and Regulatory requirements met.
Safeguarding - The potential of service failure and harm to individuals should the Safeguarding ethos, ways of working, training and overall approach be unclear or ill managed across the Trust.	Safeguarding Lead in place and refreshed risks known and tracked. Clear safeguard incident reporting process in place. Quarterly organisation safeguarding forum in place Mandatory training for all staff in place Access to an independent specialised advisory support; Ann Craft Trust – independent member of Quality Committee Active member of Access Social Care Advocacy.

The principal risks facing the charity are: (Continued)

Risks	Mitigations
Culture and change – The ability to transform is dependent on the culture being conducive to supporting the future direction of the Charity and being able to move forward from history.	Using employment engagement surveys and strategy roadshows to communicate what changes there will be and how this will impact on staff Recruiting the right skills experience and values to any vacancies at senior leadership levels and delivering a leadership coaching course. Embedding standards for performance management, high quality supervision, appraisal and induction.
Infrastructure and the built environment – Innovative and unusual application to the creation of buildings, below ground infrastructure and an organic approach to community development could significantly increase the costs of compliance and good quality homes in addition to reducing the ability to keep residents warm and safe.	Independent review of the use and cost and benefit of bio-mass systems that have been additional to secondary heating systems in homes. Ongoing partnering with service/utility providers to assess complex infrastructure challenges. Regular reporting to the Investment Committee on challenges and work ahead. Stock Condition Survey completed and shaping investment decisions.

Risk management and internal controls

The charity continues to conduct and monitor a comprehensive risk-management assessment process. This has identified and addressed the major financial, operational, governance, reputational and regulatory risks which might affect its ability to meet its objectives.

The corporate risk register records the charity’s exposure to major risks and uses a scoring mechanism based on impact and likelihood. It considers existing controls and the steps taken to mitigate the risks. It then identifies the residual risk to understand whether it is within the acceptable risk framework, which underpins the process, based on clearly defined appetite to risk protocols, agreed by trustees. Where risks are outside the agreed comfort zone there is a clear focus on actions needed to ensure it is within the risk appetite. The executive management team (EMT) and Board of Trustees, via its Audit and Risk Committee, and other Committees have kept the risks under review during the period.

The Board of Trustees has overall responsibility for assessing the risks faced by the Trust and ensuring it has appropriate systems of internal control in place. The Audit and Risk Committee is delegated to give oversight to this. The charity undertakes mitigating actions on all the major identified risks.

The trustees are of the opinion that they take reasonable steps to ensure that they identify the major risks to which the charity is exposed. They also try to ensure they have put in place systems to mitigate them. They are, however, aware that they design such processes to manage rather than eliminate all major risks and they can only provide reasonable but not absolute assurance over risk management and elimination of material errors.



Statement of Responsibilities of the Trustees

The trustees (who are also directors of Camphill Village Trust Limited for the purposes of company law) are responsible for preparing the trustees' annual report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

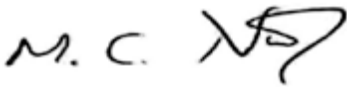
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees in 2024 was 413 (2023:472). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report which includes the strategic report has been approved by the trustees on and signed on their behalf by:



Michael Nutt
Chair of the Board of Trustees

6 August 2024

Independent Auditor's Report to the Members of The Camphill Village Trust Limited

We have audited the financial statements of The Camphill Village Trust Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as of 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to

events or conditions that, individually or collectively, may cast significant doubt on The Camphill Village Trust Limited's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken during the audit:

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception:

In the light of the knowledge and understanding of the charitable company and its environment obtained during the audit, we have not identified material misstatements in the trustees' annual report including the strategic report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK)

will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures can detect irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, the Audit and Risk Committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance.
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud.
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sayer Vincent LLP

Fleur Holden (Senior Statutory Auditor)

Date: 13 September 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, London, EC1Y 0TG



Financial Statements

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted Funds £'000	Designated Fund £'000	Restricted Funds £'000	2024 £'000	2023 £'000
INCOME FROM						
Donations & legacies	3	4,920	439	125	5,484	7,547
Renewable heat income		307	-	-	307	264
Profit on sale of fixed assets		159	-	-	159	221
CHARITABLE ACTIVITIES		-	-	-	-	
Community, care & housing	4	22,424	-	-	22,424	19,769
Farm, land, workshop production	4	3,011	-	-	3,011	2,698
Investments	5	702	-	-	702	482
TOTAL INCOME		31,522	439	125	32,086	30,981
EXPENDITURE ON						
Raising funds	6	546	11	-	557	638
CHARITABLE ACTIVITIES		-	-	-	-	
Community, care & housing	6	25,812	1,666	20	27,497	25,849
Farm, land, workshop production	6	4,888	290	-	5,178	4,723
TOTAL EXPENDITURE		31,246	1,967	20	33,233	31,210
Net (expenditure) / income before net gains on Investments		276	(1,528)	105	(1,147)	(229)
Net (losses) / gains on investments		2,171	-	-	2,171	(815)
Net (expenditure) / income for the year	8	2,447	(1,528)	105	1,025	(1,044)
Transfers between funds		(794)	794	-	-	-
Net movement in funds		1,653	(734)	105	1,025	(1,044)
RECONCILIATION OF FUNDS:						
Total funds brought forward		12,045	94,103	2,113	108,261	109,305
TOTAL FUNDS CARRIED FORWARD		13,698	93,369	2,218	109,285	108,261

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 24 to the financial statements.

Balance sheet

For the year ended 31 March 2024

	Note	2024				2023	
		£'000		£'000		£'000	£'000
FIXED ASSETS							
Tangible assets	15			78,433			79,300
Investments	16			21,354			18,763
				99,787			98,063
CURRENT ASSETS							
Stock	17	406			390		
Debtors	18	3,718			2,878		
Cash at bank and in hand		9,402			10,933		
		13,527			14,201		
CURRENT LIABILITIES							
Creditors: Amounts falling due within one year	19	4,029			4,003		
NET CURRENT ASSETS				9,498			10,198
TOTAL ASSETS LESS CURRENT LIABILITIES				109,285			108,261
TOTAL NET ASSETS				109,285			108,261
The funds of the charity:	24						
Restricted income funds				2,218			2,114
Unrestricted income funds:							
Designated funds		93,369			94,103		
General funds		13,698			12,044		
Total unrestricted funds				107,067			106,147
TOTAL CHARITY FUNDS				109,285			108,261

Approved by the Trustees on 6th August 2024 and signed on their behalf by



Michael Green
Chair of Investment Committee

Company Number: 00539694
Charity Number 232402

Statement of cash flows

For the year ended 31 March 2024

	Note	2024				2023	
		£'000		£'000		£'000	£'000
CASH FLOWS FROM OPERATING ACTIVITES							
Net cash provided by operating activities	26			(1,075)			1,313
CASH FLOWS FROM INVESTING ACTIVITIES							
Investment income		493			430		
Interest received		208			52		
Interest paid		-			-		
Proceeds from the sale of fixed assets		323			358		
Purchase of fixed assets		(1,060)			(827)		
Proceeds from sale of investments		7,705			5,393		
Purchase of investments (including cash movement)		(8,125)			(5,752)		
Net cash (used in) investment activities				(456)			(346)
Change in cash and cash equivalents in the year				(1,531)			967
Cash and cash equivalents at the beginning of the year				10,933			9,966
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	27			9,402			10,933

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting Policies

Statutory information

Camphill Village Trust is a charitable company limited by guarantee and is incorporated in the United Kingdom (England and Wales). The registered office address is: The Kingfisher Offices, 9 Saville Street, Malton, North Yorkshire, YO17 7LL. Operational locations for communities are detailed on page??.

Basis of preparation

The financial statements 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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

Going concern and key judgements

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In preparing the financial statements no judgements have been made, apart from those involving estimates in the process of applying the charity's accounting policies. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date other than for listed investments. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Income from legacies, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in attracting third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Charitable activities: These include all expenditure directly related to the objects of the charity and comprise the following:
- Community, care and housing expenditure: this includes all the costs of supporting people who are living in the communities.
- Farm and land production: costs attributable to running the farms as part of the community activities.
- Workshop and general produce: costs attributable to running craft workshops and retail outlets.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support and governance costs

Support costs are those costs incurred directly in the support of the objects of the charity. Premises overheads relating to depreciation have been allocated on the basis of headcount, all other overheads have been apportioned in relation to income received.

Governance costs are those incurred in the running of the charity and include costs associated with constitutional and statutory requirements and include trustee meetings.

Where costs cannot be directly attributed to a particular activity, they have been allocated on a basis consistent with the use of the resources.]

Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet. Tangible fixed assets were restated at fair value as at 1st April 2014 in accordance with FRS102. These values have been used as deemed cost from 1st April 2014.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

The depreciation rates in use are as follows:	
Land	Not depreciated
Freehold buildings:	
• Structure	Over 75 years
• Roof	Over 35 years
• Windows and doors	Over 20 years
• Kitchen	Over 15 years
• Bathroom	Over 15 years
• Boiler/heating system	Over 15 years
• Lifts/access	Over 20 years
Leasehold buildings	Over the term of the lease
Infrastructure	Over 10 years
IT Infrastructure	Over 10 years
Biomass boiler	Over 20 years

1. Accounting Policies (continued)

Listed investments

Investments are a form of non-basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading “Net gains/ (losses) on investments” in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

Stocks

Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity has both basic and non-basic financial assets and financial liabilities. 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. Non-basic financial instruments are measured at fair value with any gain or loss going to the statement of financial activities. Full details are given in the financial instruments note.

Pensions

The community pays contributions to a defined contribution pension scheme for certain employees in line with UK legislation. The contributions paid during the year are charged in the Statement of Financial Activities.

Notes to the financial statements (continued)

For the year ended 31 March 2024

2. Detailed comparatives for the statement of financial activities (prior year)

	Note	Unrestricted Funds £'000	Designated Fund £'000	Restricted Funds £'000		2023 £'000
INCOME FROM						
Donations & legacies	3	3,854	862	2,831		7,547
Renewable heat income		264	-	-		264
Profit on sale of fixed assets		221	-	-		221
CHARITABLE ACTIVITIES						
Community, care & housing	4	19,769	-	-		19,769
Farm, land, workshop production	4	2,698	-	-		2,698
Investments	5	482	-	-		482
TOTAL INCOME		27,288	862	2,831		30,981
EXPENDITURE ON						
Raising funds	6	628	10	-		638
CHARITABLE ACTIVITIES						
Community, care & housing	6	23,143	1,876	830		25,849
Farm, land, workshop production	6	4,425	298	-		4,723
TOTAL EXPENDITURE		28,196	2,184	830		31,210
Net income/(expenditure) before net gains/ (losses) on investments						
		(908)	(1,322)	2,001		(229)
Net (losses) /gains on investments						
		(815)	-	-		(815)
Net income/(expenditure) for the year						
	8	(1,723)	(1,322)	2,001		(1,044)
Transfers between funds						
		1,231	(1,231)	-		-
Net movement in funds						
		(492)	(2,553)	2,001		(1,044)
Total funds brought forward						
		12,536	96,656	113		109,305
TOTAL FUNDS CARRIED FORWARD						
		12,044	94,103	2,114		108,261

3a. Income from Donations and Legacies

	Unrestricted & Designat ed £'000	Restricted £'000	2024 Total £'000
Donations	2,377	50	2,427
Legacies	2,982	75	3,057
Government Grants	-	-	-
	5,359	125	5,484

Within unrestricted funds £439k relates to designated funds.

3b. Income from Donation and Legacies (prior year)

	Unrestricted & Designat ed £'000	Restricted £'000	2023 Total £'000
Donations	2,413	66	2,479
Legacies	2,295	2,765	5,060
Government Grants	8	-	8
	4,716	2,831	7,547

Within unrestricted funds £862k relates to designated funds.

4. Income from Charitable Activities

	2024 Total £'000	2023 Total £'000
Supporting People grant	15	20
Local authority payments	16,109	14,026
Residents' contributions	675	431
Housing benefits	4,645	4,121
Private fees	505	555
Rent receivable	474	591
Other	-	25
Sub-total for community, care and housing	22,424	19,769
The Single Payment Scheme (Farm Subsidy)	1	80
Local authority payments for day activities	1,289	1,120
Private fees	362	298
External sales of goods	1,091	1,037
Rent	111	102
Other	156	61
Sub-total for farm, land, workshop production	3,011	2,698
Total income from charitable activities	25,434	22,467

All income from charitable activities is unrestricted. External sale of goods form part of Camphill Village Trust's primary purpose trading.

5. Income from Investments

	2024 Total £'000	2023 Total £'000
Dividends from investments	493	430
Bank interest receivable	208	52
	702	482

All income from investments is unrestricted.

6a. Expenditure on Charitable Activities (current year)

	Cost of raising funds	Community care & housing	Farm, land, workshop production	Governance costs	Support costs	2024 Total	2023 Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Fundraising office	100	-	-	-	-	100	239
Investment managers' fees	-	74	-	-	-	74	71
Community expenses	-	239	33	-	66	338	367
Transition support & Ruth Fund	-	207	-	-	-	207	193
Salaries & agency fees	296	13,447	2,435	-	3,565	19,744	18,634
Shared lives carer fees	-	1,238	-	-	-	1,238	1,018
Staff expenses & other costs	123	99	4	15	541	782	537
Food	-	22	-	-	-	22	18
Household expenditure		35	17	-	22	74	50
Light, heating & fuel	-	1,693	322	-	128	2,144	1,799
Repairs & maintenance	-	2,147	461	-	233	2,840	2,552
Rent, rates & water	-	594	70	-	34	698	829
Insurance	-	1	1	-	369	371	283
Training	-	2	2	-	150	154	247
Bad debts provision	-	134	-	-	3	137	(32)
Workshop/production materials & expenses	-	-	609	-	-	609	549
Depreciation:						-	
Freehold buildings	10	927	184	-	-	1,120	1,098
Plant and machinery	1	378	75	-	-	454	535
Fixtures & fittings	-	141	28	-	-	169	162
Motor vehicles	-	-	-	-	-	-	-
Leasehold	-	14	3	-	-	17	18
Impairment	-	-	-	-	-	-	-
Loss on disposal of fixed assets	-	-	-	-	-	-	112
Bank charges	12	-	10	-	24	46	27
Office & administration costs	-	141	55	-	1,093	1,289	1,246
Legal & professional	1	7	22	10	416	458	525
Trustee meetings	-	-	-	-	-	-	1
Audit & accountancy	-	-	-	58	-	58	40
Personal Protective Equipment	-	44	40	-	6	89	92
Donations						-	-
	543	21,584	4,371	84	6,651	33,233	31,210
Support costs	-	5,852	799	(84)	(6,651)	-	-
Governance costs	15	61	8	-	-	-	-
Total expenditure 2024	557	27,497	5,178	()	()	-	
Total expenditure 2023	638	25,849	4,723	-	-	-	31,210

6b. Expenditure on Charitable Activities (prior year)

	Cost of raising funds	Community care & housing	Farm, land, workshop production	Governance costs	Support costs	2023 Total
	£'000	£'000	£'000	£'000	£'000	£'000
Fundraising office	239	-	-	-	-	239
Investment managers' fees	-	71	-	-	-	71
Community expenses	-	272	40	-	55	367
Transition support & Ruth Fund	-	193	-	-	-	193
Salaries & agency fees	362	12,843	2,283	-	3,146	18,634
Shared lives carer fees	-	1,018	-	-	-	1,018
Staff expenses & other costs	15	99	25	10	388	537
Food	-	18	-	-	-	18
Household expenditure	-	32	18	-	-	50
Light, heating & fuel	-	1,648	108	-	43	1,799
Repairs & maintenance	-	2,104	418	-	30	2,552
Rent, rates & water	-	727	49	-	53	829
Insurance	-	3	-	-	280	283
Training	-	6	3	-	238	247
Bad debts provision	-	(40)	-	-	8	(32)
Workshop/production materials & expenses	-	-	549	-	-	549
Depreciation:						-
Freehold buildings	10	908	180	-	-	1,098
Plant and machinery	-	446	89	-	-	535
Fixtures & fittings	-	135	27	-	-	162
Motor vehicles	-	-	-	-	-	-
Leasehold	-	15	3	-	-	18
Impairment	-	-	-	-	-	-
Loss on disposal of fixed assets	-	112	-	-	-	112
Bank charges	-	-	-	-	27	27
Office & administration costs	-	156	56	-	1,034	1,246
Legal & professional	-	144	156	17	208	525
Trustee meetings	-	-	-	1	-	1
Audit & accountancy	-	-	-	40	-	40
Personal Protective Equipment	-	50	42	-	-	92
Donations	-	-	-	-	-	-
	626	20,960	4,046	68	5,510	31,210
Support costs	-	4,841	669	-	(5,510)	-
Governance costs	12	48	8	(68)	-	-
Total expenditure 2023	638	25,849	4,723	-	-	31,210
Total expenditure 2022	518	22,461	4,011	-	-	26,990

8. Net income/(expenditure) for the year

	2024 £'000	2023 £'000
This is stated after charging/(crediting):		
Depreciation	1,760	1,812
(Profit)/Loss on disposal of fixed assets	(159)	109
Operating lease rentals:	-	
Property	317	327
Other	228	221
Auditor's remuneration (excluding VAT): Audit		
Audit	49	44

9. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024 £'000	2023 £'000
Salaries & wages	15,733	14,030
Redundancy & termination costs	40	28
Social security costs	1,354	1,220
Employer's contribution to defined contribution pension schemes	344	303
	17,471	15,581
Agency fees	2,273	3,053
	19,744	18,634

Redundancy and termination costs of £40K (2023: £28k) were either paid or accrued during the year and related to compensation for loss of office.

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2024 Number	2023 Number
£60,000 - £69,999	4	3
£70,000 - £79,999	2	1
£80,000 - £89,999	-	-
£90,000 - £99,999	1	
£100,000 - £109,999	-	-
£130,000 - £139,999	-	1
£140,000 - £149,999	1	2
£170,000 - £179,999	-	1

9. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

The total remuneration including employer's pension and national insurance of key management (who are the Chief Executive, Director of Finance & IT, Operations Director, People Director, Fundraising Director, Director of Properties and Estates) was £540k (2023: £709k) as set out below:

	Employees (Excluding Chief Executive)		Chief Executive	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Salary	333	520	137	130
Employer's national insurance	43	36	18	18
Employer's pension contribution	9	5	1	1
	385	561	156	149

The ratio of the Chief Executive's emoluments to the lowest paid employee is 6.3:1 (2023 6.2:1). In 2024 there was a restructure within the Executive team creating vacancies . Posts were being covered by senior interim staff

Trustees' remuneration and expenses

The Board members, who are directors for Companies Act purposes and trustees for the Charities Act purposes, comprise independent directors. None of the directors receive any remuneration from the charity in respect of their duties as trustees. Under the powers vested in the trustees by the Memorandum of Association under the paragraphs supporting limitation on private benefits, no trustee may receive any remuneration or other benefit in money or money's worth from the charity, except for reasonable travel and subsistence expenses for attending Board, subcommittee meetings and other Trust business. The total expenses in the year was £3k paid to 10 Trustees (2023: £2k to 11 Trustees).

10. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024 Number	2023 Number
Raising funds	6	11
Charitable activities	641	591
Support	63	63
	710	665

11. Population figures

In addition to the staff numbers above, the residents of the communities at year end can be analysed as follows:

	2024 Number	2023 Number
Residents we support who live in our communities	328	334
Day activity support only	142	127
People we support who live outside our communities	82	75
	552	536

12. Pension scheme

The charity pays contributions on behalf of certain employees into a defined contribution pension scheme. The charge for the year amounted to £343k (2023: £303k). There are no material unfunded pension commitments. At 31 March 2024, there was £27k outstanding pension contributions (2023: £63k).

13. Related party transactions

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

14. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The Charity is operating a partial VAT scheme and is unable to claim 100% of its VAT.



15. Fixed assets

	Freehold property	Leasehold land & buildings	Plant & machinery & IT	Motor vehicles	Fixtures & fittings	Total
	£'000	£'000	£'000	£'000	£'000	£'000
COST						
At the start of the year	87,118	902	6,697	182	2,420	97,319
Additions in year	640	-	334	-	97	1,070
Disposals in year	(202)	-	-	-	-	(202)
At the end of the year	87,555	902	7,031	182	2,517	98,187
DEPRECIATION						
At the start of the year	12,561	601	3,228	182	1,447	18,019
Charge for the year	1,124	17	454	-	169	1,763
Eliminated on disposal	(29)	-	-	-	-	(29)
At the end of the year	13,656	618	3,682	182	1,616	19,753
NET BOOK VALUE						
At the end of the year	73,899	285	3,350	-	899	78,433
At the start of the year	74,557	301	3,469	-	973	79,300

Land with a value of £42,991k (2023: £43,072k) is included within freehold property and not depreciated. Included freehold property additions are £486k of work in progress (2023 £201k) which are not depreciated. All of the above assets are used or their intended use is for charitable purposes.

16. Listed investments

	2024 Number	2023 Number
Fair value at the start of the year	18,763	19,219
Additions at cost	7,611	6,144
Disposal proceeds	(7,705)	(5,393)
Net gain/(loss) on change in fair value	2,171	(815)
Cash movement	514	(392)
Fair value at the end of the year	21,354	18,763
	2024 Number	2023 Number
Listed investments held at fair value	20,530	18,453
Cash and cash equivalents	823	310
	21,354	18,763

17. Stock

	2024 Number	2023 Number
Raw materials and consumables	42	42
Work in progress	108	88
Finished goods and goods for resale	256	222
	406	352

18. Debtors

	2024 Number	2023 Number
Trade debtors	1,899	1,417
Other debtors	205	398
Prepayments	490	744
Accrued income	1,124	617
Vat Debtor	-	2
	3,718	3,178

19. Creditors: Amounts falling due within one year

	2024 Number	2023 Number
Trade creditors	264	1,008
Taxation and social security	333	301
Other creditors	689	796
Accruals	2,375	1,589
Deferred Income	367	309
	4,029	4,003

20. Deferred income

	2024 Number	2023 Number
Balance at the beginning of the year	309	229
Amount released to income in the year	(309)	(229)
Amount deferred in the year	367	309
Balance at the end of the year	367	309

21. Financial instruments

	2024 Number	2023 Number
FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH PROFIT AND LOSS		
Listed Investments	20,530	18,453

22. Analysis of net assets between funds (current year)

	General Unrestricted £'000	Designated £'000	Restricted £'000	Total Funds £'000
Tangible fixed assets	-	78,433	-	78,433
Investments	18,590	2,763	-	21,354
Net current (liabilities)/assets	(4,893)	12,173	2,218	9,498
Net assets at 31 March 2024	13,698	93,369	2,218	109,285

23. Analysis of net assets between funds (prior year)

	General Unrestricted £'000	Designated £'000	Restricted £'000	Total Funds £'000
Tangible fixed assets	-	79,300	-	79,300
Investments	15,793	2,970	-	18,763
Net current (liabilities) / assets	(3,749)	11,833	2,114	10,198
Net assets at 31 March 2023	12,044	94,103	2,114	108,261

24. Movement in funds (current year)

	At 1 April 2023	Income & Gains	Expenditure & losses	Transfers	At 31 March 2024
	£'000	£'000	£'000	£'000	£'000
RESTRICTED FUNDS:					
BOTTON VILLAGE					
St Martin Fund	5	-	-	-	5
Creative Studio	-	1	-	-	-
Village Store	13	-	-	-	13
Garden Furniture	2	-	-	-	2
Martin Holmes	5	-	(1)	-	4
Gerhard Schleher	3	-	-	-	3
DM Discretionary Trust	10	-	-	-	10
General Donations	-	9	(9)	-	-
General Legacies	-	-	-	-	-
Botton Legacy	2,000	75	-	-	2,075
DELROW COMMUNITY					
Richard Platt Fund	13	4	-	-	16
Thomas Williams	8	-	-	-	8
Thornton Trust	41	1	-	-	41
General Donations	-	-	(1)	-	-
GRANGE VILLAGE/OAKLANDS PARK					
Oak House Trust	-	-	-	-	-
General Donations	-	2	(2)	-	-
Residents' Fund	9	-	-	-	9
Philip Winston	-	20	-	-	20
ST ALBANS COMMUNITY					
General Donations	-	1	(1)	-	-
TAURUS					
Micro Enterprise	5	-	-	-	5
LARCHFIELD COMMUNITY					
General Donations	-	3	(3)	-	-
CROFT COMMUNITY					
Whittaker Trust	-	7	-	-	7
General Donations	-	2	(2)	-	-
Total Restricted Funds	2,113	125	(19)	-	2,218
UNRESTRICTED FUNDS:					
DESIGNATED FUNDS:					
Building Fund	4,000	0	0	-91	3,909
Social Farm	575	439	0	0	1,014
Innovation & Development	4,258	0	0	0	4,258
Asset Fund	3,000	0	0	-8	2,992
Ruth Fund	2,970	0	-207	0	2,763
Fixed Assets Fund	79,300	0	-1,760	893	78,433
Total Designated Funds	94,103	439	-1,967	794	93,369
General Funds	12,045	33,693	-31,246	-794	13,698
Total Unrestricted Funds	106,148	34,132	-33,213	0	107,067
Total Funds at 31 March 2024	108,261	34,257	-33,232	0	109,285

25. Movement in funds (prior year)

	At 1 April 2023	Income & Gains	Expenditure & losses	Transfers	At 31 March 2024
	£'000	£'000	£'000	£'000	£'000
RESTRICTED FUNDS:					
BOTTON VILLAGE					
St Martin Fund	5	-	-	-	5
Village Store	30	-	(17)	-	13
Garden Furniture	3	-	(1)	-	2
Martin Holmes	6	-	(1)	-	5
Gerhard Schleher	-	3	-	-	3
DM Discretionary Trust	-	25	(15)	-	10
General Legacies	-	712	(712)	-	-
Botton Legacy	-	2,000	-	-	2,000
DELROW COMMUNITY					
Richard Platt Fund	11	4	(2)	-	13
Thomas Williams	8	-	-	-	8
Thornton Trust	41	-	-	-	41
General Donations	-	1	(1)	-	-
GRANGE VILLAGE/OAKLANDS PARK					
Oak House Trust	-	25	(25)	-	-
General Legacies	-	53	(53)	-	-
Residents' Fund	9	-	-	-	9
TAURUS					
Micro Enterprise	-	5	-	-	5
LARCHFIELD COMMUNITY					
General Donations	-	1	(1)	-	-
CROFT COMMUNITY					
General Donations	-	2	(2)	-	-
Total Restricted Funds	113	2,831	(830)	-	2,114
UNRESTRICTED FUNDS:					
DESIGNATED FUNDS:					
Building Fund	5,622	187	-	(1,809)	4,000
Social Farm	79	575	(79)	-	575
Innovation & Development	4,258	-	-	-	4,258
Asset Innovation Fund	3,000	-	-	-	3,000
Co-Production	-	100	(100)	-	-
Ruth Fund	3,163	-	(193)	-	2,970
Camphill Fixed Assets Fund	80,534	-	(1,812)	578	79,300
Total Designated Funds	96,656	862	(2,184)	(1,231)	94,103
General Funds	12,536	27,447	(29,170)	1,231	12,044
Total Unrestricted Funds	109,192	28,309	(31,354)	-	106,147
Total Funds at 31 March 2023	109,305	30,981	(32,025)	-	108,261

25. Movements in funds (continued)

Purpose of restricted funds

Restricted funds relate to grants and donations within the individual centres where there is a restricted element to the donation. The Botton Legacy represents monies received in 2022/23 which will be used to support a variety of initiatives at our Botton community.

Purpose of designated funds

Social farm fund represents fundraised monies available for use in running of the social care farms and gardens across the Trust.
An Innovation and development fund was created in 2019, to be used for investment in new services and technology to enable the Trust to meet changing needs.
The Asset Investment Fund has been established to provide funds for future repairs and maintenance within communities.
In the past Camphill Village Trust co-workers received no remuneration and were therefore not in a position to make provision for their old age or exceptional needs during their working lives. The charity therefore established the Ruth Fund to implement the charity’s policy on helping to provide discretionary financial support, in the form of small grants, as necessary, towards meeting the needs of co-workers and ex-co-workers who have reached old age and financial need.
The Fixed Assets Fund represents the value of unrestricted funds that are held in the form of tangible fixed assets held for future use within the charity.
The use of our designated funds will support the delivery of our new strategy ‘A Brilliant Future’ and the timescales of drawdown will be agreed by Trustees in line with finance and funding long term model.

26. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024 £'000	2023 £'000
Net (expenditure) / income for the reporting period (as per the statement of financial activities)	(1,147)	(229)
Depreciation charges	1,763	1,812
Dividends and interest	(702)	(482)
(Profit)/loss on the disposal of fixed assets	(159)	109
Increase in stocks	(16)	(38)
(Increase) /decrease in debtors	(841)	300
Increase in creditors	26	59
Net cash (used in)/ provided by operating activities	(1,075)	1,531

27. Analysis of cash and cash equivalents

	At 1 April 2023 £'000	Cash Flows £'000	Othee Changes £'000	At 31 March 2024 £'000
Cash at bank & in hand	10,933	(1,531)	-	9,402
Total cash & cash equivalents	10,933	(1,531)	-	9,402

28. Operating lease commitments

The charity’s total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Less than one year	274	240	49	16
One to five years	142	216	23	13
Over five years	953	965	-	-
	1,368	1,421	72	29

29. Capital commitments

At the balance sheet date, the charity had committed to £1.6m (2023: £4,000k) in respect of capital works: At the balance sheet date, the charity had committed to £1.6m (2023: £4,000k) in respect of capital works:

	2024 £'000	2023 £'000
Contracted	-	-
Authorised but not contracted for	1,016	-

30. Company status and members’ liability

The charity is a private company limited by guarantee, not having a share capital. The extent of the liability of the members of the company on winding up is limited to a maximum of £1 each. The company is incorporated in the United Kingdom.

31. Contingent assets

Contingent assets, relating to legacies which have been notified but do not yet meet the income recognition criteria detailed in note I of the financial statements, amount to £976k (2023: £474k).



Operational locations

Botton Village - Danby, North Yorkshire

Croft Community - Malton, North Yorkshire

Delrow Community - Watford, Hertfordshire

Grange Village - Newnham, Gloucestershire

Larchfield Community - Middlesbrough, Teesside

Oaklands Park - Newnham, Gloucestershire

St Albans Community - St. Albans, Hertfordshire

Shared Lives West Midlands - Dudley, West Midlands

Stourbridge - Stourbridge, West Midlands

Taurus Crafts - Lydney, Gloucestershire

www.camphillvillagetrust.org.uk/locations



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